



## CITY OF PRINCE ALBERT

### BUDGET COMMITTEE REGULAR MEETING

# AGENDA

WEDNESDAY, NOVEMBER 29, 2023, 4:00 PM  
THURSDAY, NOVEMBER 30, 2023, 4:00 PM  
COUNCIL CHAMBER, CITY HALL

1. CALL TO ORDER
2. APPROVAL OF AGENDA
3. DECLARATION OF CONFLICT OF INTEREST
4. ADOPTION OF MINUTES
5. FUND BUDGET FOR REVIEW
  - 5.1 2024 Water Utility Fund Operating and Capital Budget

***Recommendation:***

1. ***That the 2024 Water Utility Fund Operating Budget be approved as follows:***
  - a. ***Operating revenues of \$19,766,455;***
  - b. ***Operating expenses of \$14,205,530;***
  - c. ***Capital and Interfund Transactions of \$6,005,530; and,***
  - d. ***A deficit of \$444,605. After adjusting for non-cash amortization, the surplus is \$5,305,395 to fund Capital Projects and Loan Principal Payments;***

2. ***That the 2024 Water Utility Fund Capital expenditures of \$2,675,000 and Loan Principal Payments of \$1,834,425 as identified as UC-01 to UC-11 in Appendix A attached to 2024 Water Utility Fund Budget Document, be approved;***
3. ***That the 2025 – 2028 Water Utility Fund Capital expenditures, as identified in Appendix B of the 2024 Water Utility Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year;***
4. ***That The City of Prince Albert 2024 Water Utility Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.***

5.2 2024 Sanitation Fund Operating and Capital Budget

***Recommendation:***

1. ***That the 2024 Sanitation Fund Operating Budget be approved as follows:***
  - a. ***Operating revenues of \$6,198,650;***
  - b. ***Operating expenses of \$4,949,555;***
  - c. ***Capital and Interfund Transfers of \$1,322,710; and,***
  - d. ***A deficit of \$73,615. After adjusting for non-cash amortization, the surplus is \$916,385 to fund Capital Projects and Reserve Transfers;***
2. ***That the 2024 Sanitation Fund Capital expenditures of \$561,420, as identified as SC-01 in Appendix A attached to 2024 Sanitation Fund Budget Document, be approved;***
3. ***That the 2025 – 2028 Sanitation Fund Capital expenditures, as identified in Appendix B of the 2024 Sanitation Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year; and,***
4. ***That The City of Prince Albert 2024 Sanitation Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.***

5.3 2024 Airport Fund Operating and Capital Budget

**Recommendation:**

1. ***That the 2024 Airport Fund Operating Budget be approved as follows:***
  - a. ***Operating revenues of \$1,044,160;***
  - b. ***Operating expenses of \$1,184,570;***
  - c. ***Capital and Interfund Transfers of \$360,140; and,***
  - d. ***A deficit of \$500,550. After adjusting for non-cash amortization, there is a surplus of \$244,450 to fund Capital Projects and Reserve Transfers;***
2. ***That the 2024 Airport Fund Capital expenditures of \$722,375, as identified as AC-01 to AC-06 in Appendix A attached to 2024 Airport Fund Budget Document, be approved;***
3. ***That the 2025 – 2028 Airport Fund Capital expenditures, as identified in Appendix B of the 2024 Airport Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year; and,***
4. ***That The City of Prince Albert 2024 Airport Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.***

5.4 2024 Land Fund Operating and Capital Budget

**Recommendation:**

1. ***That the 2024 Land Fund Operating Budget be approved as follows:***
  - a. ***Operating revenues of \$485,000;***
  - b. ***Operating expenses of \$274,607;***
  - c. ***Capital and Interfund Transactions of \$76,500; and,***
  - d. ***An operating surplus of \$133,893 to fund Capital Projects and Loan Principal Payments;***

2. ***That the 2024 Land Fund Capital expenditures of \$0.00 and Loan Principal Payments of \$303,305, as identified as LC-01 to LC-02 in Appendix A attached to the 2024 Land Fund Budget Document, funded by the Land Development Fund Balance and Development Levies Reserve, be approved;***
3. ***That the 2025 – 2028 Land Fund Capital expenditures, , as identified in Appendix B of the 2024 Land Fund Budget Document, be approved in principle, subject to final approval of the annual Budget of each year; and,***
4. ***That The City of Prince Albert 2024 Land Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.***

## **6. ADJOURNMENT**



City of  
**Prince Albert**

*BI 23-25*

**TITLE:** 2024 Water Utility Fund Operating and Capital Budget

**DATE:** **November 21, 2023**

**TO:** Budget Committee

**PUBLIC:** X

**INCAMERA:**

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**ATTACHMENTS:**

1. 2024 Water Utility Fund Budget

# 2024

## UTILITY FUND BUDGET

2024  
BUDGET  
DELIBERATIONS



City of  
**Prince  
Albert**

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

<b>2024 WATER UTILITY FUND BUDGET</b>	<b>PAGE</b>
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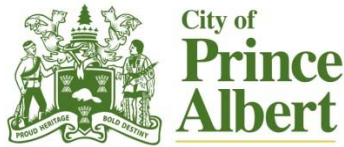
**APPENDIX A - 2024 WATER UTILITY FUND CAPITAL BUDGET**

**APPENDIX B – 2025 – 2028 WATER UTILITY FUND CAPITAL BUDGET**

**APPENDIX C – WATER UTILITY FUND ORGANIZATIONAL CHARTS**

**APPENDIX D – 2023 WATER UTILITY FUND CAPITAL PROJECT UPDATE**

## Budget Overview



The Water Utility Fund budget includes operating and capital. The Water Utility Fund is intended to be self-sustaining by generating an operating surplus sufficient for debt repayment and future capital expenditures in order to operate the water and waste water systems independent of the City's tax base. It generates revenue by collecting utility fees for providing safe potable drinking water and for treating the effluent generated by the City.

The Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021 includes a 3% increase in the average annual rates and fees paid by an average Prince Albert household for 2024, an approximate increase of \$2.72 per month for an average household. The recommended rate increases are required to ensure that sufficient funds exist to cover annual operating and capital costs for 2024. The rate increases recommended in the Bylaw partially address the need to recover prior Water Utility Fund losses and the need to address the increase in projected capital spending.

### Line by Line Budget for 2024

The 2024 budget is presented using a line by line budget. Each functional area has line items that show specific financial data for accounting purposes. Individual financial statements for each functional area are provided and grouped by category.

Below are the increased rates based on an average residential user:

### Average Residential - Monthly Charges for 14 cubic meters monthly

14 cubic meters 5/8 or 3/4 inch meter	Year 2023		Year 2024	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.41	\$19.74	\$1.45	\$20.30
Sewer Consumption	\$1.25	\$17.50	\$1.29	\$18.06
Water Fixed Charges	\$28.10	\$28.10	\$28.90	\$28.90
Monthly Fixed Charges	\$26.10	\$26.10	\$26.90	\$26.90
<b>TOTAL MONTHLY CHARGES</b>		<b>\$91.44</b>		<b>\$94.16</b>
<b>Monthly Increase</b>				<b>\$2.72</b>
<b>Yearly Increase</b>				<b>\$32.64</b>
<b>Percentage Increase</b>				<b>3%</b>



**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

**Average Residential - Monthly Charges for 22.9 cubic meters monthly**

<b>22.9 cubic meters 5/8 or 3/4 inch meter</b>	<b>Year 2023</b>		<b>Year 2024</b>	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.41	\$32.29	\$1.45	\$33.21
Sewer Consumption	\$1.25	\$28.63	\$1.29	\$29.54
Water Fixed Charges	\$28.10	\$28.10	\$28.90	\$28.90
Monthly Fixed Charges	\$26.10	\$26.10	\$26.90	\$26.90
<b>TOTAL MONTHLY CHARGES</b>		<b>\$115.11</b>		<b>\$118.55</b>
<b>Monthly Increase</b>				<b>\$3.43</b>
<b>Yearly Increase</b>				<b>\$41.18</b>
<b>Percentage Increase</b>				<b>3%</b>

**Average Residential - Monthly Charges for 45.8 cubic meters monthly**

<b>45.8 cubic meters 5/8 or 3/4 inch meter</b>	<b>Year 2023</b>		<b>Year 2024</b>	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.41	\$64.58	\$1.45	\$66.41
Sewer Consumption	\$1.25	\$57.25	\$1.29	\$59.08
Water Fixed Charges	\$28.10	\$28.10	\$28.90	\$28.90
Monthly Fixed Charges	\$26.10	\$26.10	\$26.90	\$26.90
<b>TOTAL MONTHLY CHARGES</b>		<b>\$176.03</b>		<b>\$181.29</b>
<b>Monthly Increase</b>				<b>\$5.26</b>
<b>Yearly Increase</b>				<b>\$63.17</b>
<b>Percentage Increase</b>				<b>3%</b>

**Commercial User – Monthly Charges for 250 cubic meters monthly**

<b>Average Commercial 250 cubic meters 1" Meter Size</b>	<b>Year 2023</b>		<b>Year 2024</b>	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.41	\$352.50	\$1.45	\$362.50
Sewer Consumption	\$1.25	\$312.50	\$1.29	\$322.50
Water Fixed Charges	\$39.34	\$39.34	\$40.46	\$40.46
Monthly Fixed Charges	\$36.54	\$36.54	\$37.66	\$37.66
<b>TOTAL MONTHLY CHARGES</b>		<b>\$740.88</b>		<b>\$763.12</b>
<b>Monthly Increase</b>				<b>\$22.24</b>
<b>Yearly Increase</b>				<b>\$266.88</b>
<b>Percentage Increase</b>				<b>3%</b>

## WATER UTILITY FUND 2024 BUDGET

For the Year Ending December 31, 2024

<b>WATER UTILITY FUND</b>	<b>2024</b>	<b>2023</b>	<b>Variance</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUES</b>				
User Charges and Fees	\$19,491,155	\$19,674,950	(\$183,795)	-0.93%
Interest and Penalties	\$135,300	\$140,300	(\$5,000)	-3.56%
Sundry	\$140,000	\$140,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$19,766,455</b>	<b>\$19,955,250</b>	<b>(\$188,795)</b>	<b>-0.95%</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$6,564,595	\$6,307,990	\$256,605	4.07%
Contracted and General Services	\$1,260,540	\$1,257,030	\$3,510	0.28%
Utilities	\$1,252,720	\$1,267,680	(\$14,960)	-1.18%
Interest on Long Term Debt	\$998,835	\$1,060,440	(\$61,605)	-5.81%
Fleet Expenses	\$877,900	\$870,150	\$7,750	0.89%
Maintenance Materials and Supplies	\$3,138,550	\$3,331,370	(\$192,820)	-5.79%
Insurance	\$62,390	\$55,550	\$6,840	12.31%
Bad Debt Expense	\$50,000	\$75,000	(\$25,000)	-33.33%
<b>Total Expenses</b>	<b>\$14,205,530</b>	<b>\$14,225,210</b>	<b>(\$19,680)</b>	<b>-0.14%</b>
<b>Operating Surplus</b>	<b>\$5,560,925</b>	<b>\$5,730,040</b>	<b>(\$169,115)</b>	<b>-2.95%</b>
<b>CAPITAL AND INTERFUND TRANSACTIONS</b>				
Capital Revenues	\$629,870	\$436,130	\$193,740	44.42%
Amortization	(\$5,750,000)	(\$5,750,000)	\$0	0.00%
Contribution to General Fund	(\$614,000)	(\$614,000)	\$0	0.00%
Contribution to GF - City Facilities	(\$269,090)	(\$266,930)	(\$2,160)	0.81%
Contribution to Airport Fund	(\$3,710)	(\$5,830)	\$2,120	-36.36%
Contribution of Sanitation Fund	(\$2,200)	(\$2,000)	(\$200)	10.00%
Transfer from Sanitation Fund	\$3,600	\$3,570	\$30	0.84%
<b>Capital and Interfund Transactions</b>	<b>(\$6,005,530)</b>	<b>(\$6,199,060)</b>	<b>\$193,530</b>	<b>-3.12%</b>
<b>TOTAL DEFICIT</b>	<b>(\$444,605)</b>	<b>(\$469,020)</b>	<b>\$24,415</b>	<b>-5.21%</b>
<b>Allocated as Follows:</b>				
Total Deficit	(\$444,605)	(\$469,020)	\$24,415	-5.21%
Non-Cash Adjustment - Amortization	\$5,750,000	\$5,750,000	\$0	0.00%
<b>Total Surplus - Adjusted for Amortization</b>	<b>\$5,305,395</b>	<b>\$5,280,980</b>	<b>\$24,415</b>	<b>0.46%</b>
Transfer to Water Utility Improvement Fund Balance	(\$795,970)	(\$616,480)	(\$179,490)	29.12%
Capital Long Term Debt Financing Principal Payments	(\$1,834,425)	(\$1,579,300)	(\$255,125)	16.15%
Capital Expenditures	(\$2,675,000)	(\$3,085,200)	\$410,200	-13.30%
	(\$5,305,395)	(\$5,280,980)	(\$24,415)	0.46%
<b>BALANCED BUDGET</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## OVERVIEW AND FINANCIAL HIGHLIGHTS

The 2024 Budget includes a surplus transfer to the Water Utility Improvement Fund in the amount of \$795,970 as follows:

SUMMARY	Year 2024	Year 2023	Variance
Administration, Billing and Meter Maintenance	\$16,650,800	\$16,704,270	(\$53,470)
Water Treatment Plant Operations	(\$6,382,745)	(\$6,131,980)	(\$250,765)
Waste Water Treatment Plant Operations	(\$4,707,130)	(\$4,842,250)	\$135,120
<b>Total Operations Surplus</b>	<b>\$5,560,925</b>	<b>\$5,730,040</b>	<b>(\$169,115)</b>
Funding for Capital Projects	(\$2,675,000)	(\$3,085,200)	\$410,200
Funding for Long Term Debt Financing Payments	(\$1,834,425)	(\$1,579,300)	(\$255,125)
Interfund Transfers	(\$885,400)	(\$885,190)	(\$210)
Add: Capital Revenues	\$629,870	\$436,130	\$193,740
<b>Total Capital and Interfund Transactions</b>	<b>(\$4,764,955)</b>	<b>(\$5,113,560)</b>	<b>\$348,605</b>
<b>Surplus Revenue:</b>			
<b>Transfer to Water Utility Improvement Fund</b>	<b>\$795,970</b>	<b>\$616,480</b>	<b>\$179,490</b>

**Note:** The chart above does not take amortization into account as it is a non-cash item.

### Water Utility Improvement Fund Balance

The proposed 2024 Budget includes a transfer to the Water Utility Improvement Fund Balance in the amount of **\$795,970**.

In Year 2021, Council considered a multi-year utility rate structure to reduce the existing Water Utility Improvement Fund deficit. A 3% rate increase per year was approved by Council for the Years 2022, 2023 and 2024.

## WATER UTILITY FUND 2024 BUDGET

For the Year Ending December 31, 2024

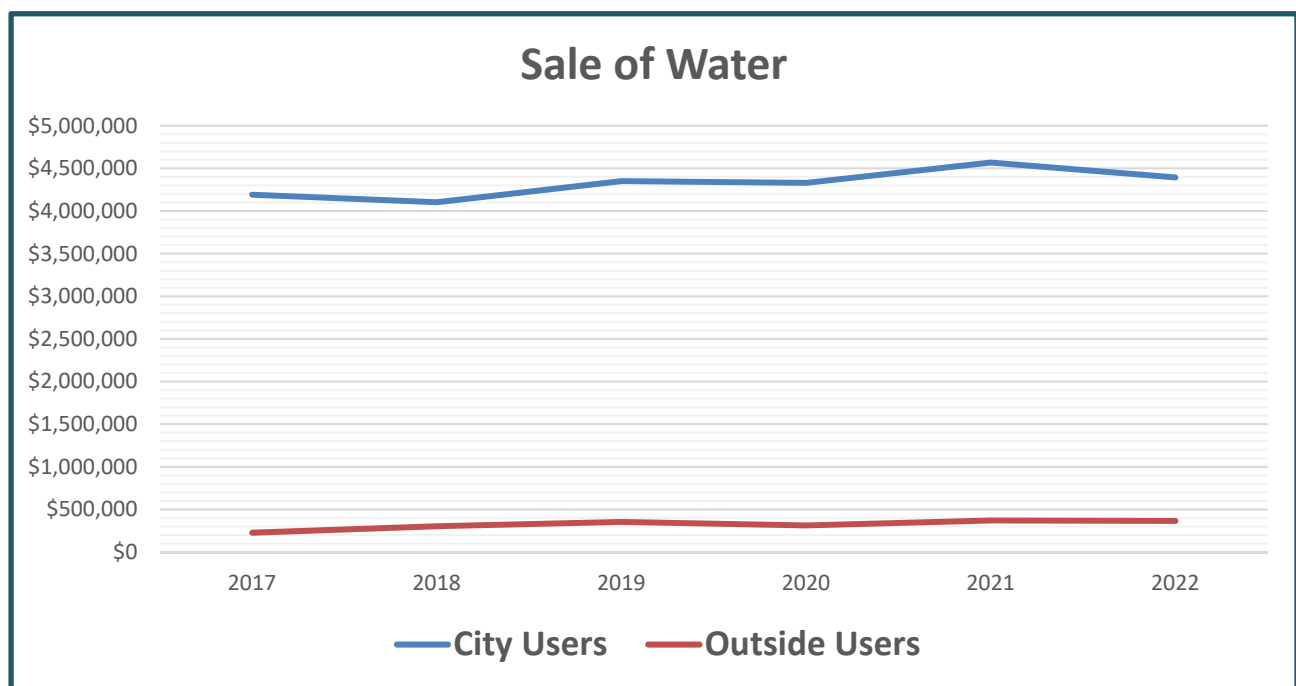
### 2024 Budgeted Revenue

Budgeted revenues have **decreased** by the amount of **\$188,795** as follows over 2023:

	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue	% Change
User Charges and Fees	<b>\$19,491,155</b>	\$19,674,950	(\$183,795)	<b>-0.93%</b>
Interest and Penalties	<b>\$135,300</b>	\$140,300	(\$5,000)	<b>-3.56%</b>
Sundry	<b>\$140,000</b>	\$140,000	\$0	<b>0.00%</b>
<b>Total Revenue</b>	<b>\$19,766,455</b>	<b>\$19,955,250</b>	<b>(\$188,795)</b>	<b>-0.95%</b>

Below is the revenue relating to the Sale of Water over the last several years, excluding sale of water to Prince Albert Rural Water.

	2017	2018	2019	2020	2021	2022	2023 YTD
<b>City Users</b>	\$4,190,167	\$4,102,391	\$4,351,082	\$4,330,036	\$4,568,174	\$4,394,581	\$3,379,002
<b>Outside Users</b>	\$227,346	\$303,200	\$354,680	\$313,056	\$370,895	\$365,660	\$270,929
	<b>\$4,417,513</b>	<b>\$4,405,591</b>	<b>\$4,705,762</b>	<b>\$4,643,092</b>	<b>\$4,939,069</b>	<b>\$4,760,241</b>	<b>\$3,649,931</b>
		<b>-\$11,922</b>	<b>\$300,171</b>	<b>-\$62,670</b>	<b>\$295,977</b>	<b>-\$178,828</b>	



The four primary sources of revenue for the Water Utility Fund are:

Water Service

This is the water consumption rate or volumetric charge. The amount charged is based on the amount of water consumed. You are charged for the amount of water you use. Metered Water Rate is per **cubic meter** of the water you use.

Sewage Treatment

This charge is based on the amount of water consumed. This is the sewer consumption rate or volumetric charge. Metered Sewer Consumption Rate is per **cubic meter** of the water you use.

Water Capital Works

The water capital works charge is a fixed meter charge that is a **monthly flat charge**. The amount charged monthly is based on the meter size to reflect the demand placed on utilities. This charge is for the capital replacement of the water distribution system.

Sewer Capital Works

The sewer capital works charge is a fixed meter charge that is a **monthly flat charge**. The amount charged monthly is based on the meter size to reflect the demand placed on utilities. This charge is for the capital replacement of the waste water collection system.

Recognition of revenue generated from water and sewer usage by City facilities continues to be recorded and adjusted through interfund transactions.

**User Charges and Fees**

User Charges and Fees revenue for Year 2024 have **decreased** by the amount of **\$183,795** as follows:

User Charges and Fees	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
Consumption	\$10,007,805	\$9,937,679	\$70,125
Fixed Charges	\$8,912,950	\$9,124,450	(\$211,500)
Other Revenue	\$570,400	\$612,820	(\$42,420)
<b>Total User Charges and Fees</b>	<b>\$19,491,155</b>	<b>\$19,674,950</b>	<b>(\$183,795)</b>

The decrease in revenue is attributed to less water being sold to users and more water conservation. As such, the 2024 Budget has adjusted water consumption sales to be more reflective of water conservation.

**As well, the reduction in revenue takes into account the fact that we approximately 210 water accounts for properties that are vacant where water service is turned off. The City has another 324 accounts with no consumption which are primarily vacant rental units or houses that are vacant that the owner is leaving vacant or trying to sell.**

The budgeted consumption of water to be sold to Prince Albert Rural Water has also been adjusted as Muskoday has built their own Water Treatment Plant. This results in a reduction of 213 homes. In 2023, Prince Albert Rural Water extended water service to Little Red. There are 101 homes in the Little Red area. The impact is a reduction of 112 homes (213-101). Water consumption for Prince Albert Rural Water has been decreased by 65,000 cubic meters for the 2024 Budget. If you factor high water users at 45 cubic meters per month x 112 homes it equates to 60,480 cubic meters less water sold. As such, the 2024 Budget has factored the reduction of water sold in relation to Muskoday being disconnected from Prince Albert Rural Water.

**Water Consumption Rates**

Water Consumption Rates	Year 2024	Year 2023	Increase
In-City User	\$1.45	\$1.41	\$0.04
Outside User	\$2.54	\$2.47	\$0.07

\*\* Rate per cubic meter

**Sewer Consumption Rates**

Sewer Consumption Rates	Year 2024	Year 2023	Increase
In-City User	\$1.29	\$1.25	\$0.04
Outside User	\$2.26	\$2.19	\$0.07

\*\* Rate per cubic meter

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

**Water and Sewer Consumption Revenue – Increase Revenue of \$70,125**

<b>Consumption Revenue</b>	<b>2024 Utility Rates</b>	<b>2024 Consumption</b>	<b>2024 Revenue</b>	<b>2023 Utility Rates</b>	<b>2023 Consumption</b>	<b>2023 Revenue</b>	<b>Increased (Decreased) Revenue</b>
Sale of Water - Residential, Commercial and Industrial (In-City Rate)	\$1.45	3,080,000	<b>\$4,466,000</b>	\$1.41	3,280,200	<b>\$4,625,080</b>	<b>(\$159,080)</b>
Sask Pen Consumption - Outside User	\$2.54	112,000	<b>\$284,480</b>	\$2.47	117,000	<b>\$288,698</b>	<b>(\$4,218)</b>
Sale of Water – Outside City Rate (Twilite and Heartland)	\$2.54	5,600	<b>\$14,225</b>	\$2.47	5,665	<b>\$13,978</b>	<b>\$247</b>
Trailers Courts Consumption	\$2.54	25,000	<b>\$63,500</b>	\$2.47	27,000	<b>\$66,623</b>	<b>(\$3,123)</b>
Sale of Water (Super 8 Motel)	\$2.54	5,600	<b>\$14,220</b>	\$2.47	5,805	<b>\$14,324</b>	<b>(\$104)</b>
Rural Water Consumption	\$3.37	285,000	<b>\$960,450</b>	\$1.59	350,000	<b>\$556,500</b>	<b>\$403,950</b>
Sewer Consumption – In City Rate	\$1.29	3,000,000	<b>\$3,870,000</b>	\$1.25	3,228,900	<b>\$4,036,125</b>	<b>(\$166,125)</b>
Sewer Consumption – Outside City Rate	\$2.26	148,200	<b>\$334,930</b>	\$2.19	153,760	<b>\$336,350</b>	<b>(\$1,420)</b>
<b>Consumption Revenue</b>			<b>\$10,007,805</b>			<b>\$9,937,679</b>	<b>\$70,125</b>

Revenue from water consumption from Residential, Commercial and Industrial properties has **decreased by \$159,080** due to less water being sold. The projected water consumption for 2024 was reduced by 200,200 cubic meters, which results in a reduction to budgeted revenue. Over the last couple years, water is being conserved by users and less water is being sold.

Revenue from water consumption from Outside Users is projected to also **decrease** as a result of less water being used. The consumption for the Trailer Courts and Sask Penitentiary was reduced for Year 2024, based on average water sold.

Revenue for sewer consumption from Residential, Commercial and Industrial properties has **also decreased by \$166,125 as a result of less water being sold**. Consumption for 2024 was decreased by 228,900 cubic meters, based on an average review of consumption.

Revenue from sewer consumption for Outside City Users is projected to **decrease** as well by **\$1,420**.

### **Prince Albert Rural Water**

The present 10 year water supply agreement between the City and PARWU expired on May 4<sup>th</sup> 2021. This was the second 10 year agreement and PARWU wishes to continue receiving their water supply from the City. The previous water agreement rate structure was based on both fixed and water consumption charges. The formulas used to calculate these rates were complicated and not transparent in nature.

Administration conducted an internal review of the Water Utility Fund's Capital and Operating Budgets incorporating best practices from the Federation of Canadian Municipalities (FCM) Water and Sewer Rates Full Cost Recovery to provide a base line point to develop an external rate structure.

The old rate structure, as per Bylaw No. 22 of 2021, included a water consumption rate based on water sold and a fixed rate per user per month.

The new proposed rate structure is strictly charged on **water sold to the Prince Albert Rural Water Utility**. The new rate structure is calculated based on water usage by the users of the Prince Albert Rural Water Utility. There is no longer the requirement of users/households.

The new proposed rate structure is based on a markup over the City's cost per cubic meter for water. Over time, with the expansion of the Prince Albert Rural Water Utility, water consumption will increase which will generate additional revenue for water sold in the years to come.

The new rate structure provides transparency to the Prince Albert Rural Water Utility users and transparent costs for the City to produce water for its consumers.

The new Agreement between The City and Prince Albert Rural Water Utility (PARWU) includes a mark up of \$1.10 per cubic meter above the yearly calculated City water costs.

Based on 2024 budgeted expenditures, the rate for Prince Albert Rural Water is \$3.37. The projected consumption for Prince Albert Rural Water has been decreased as a result of the loss of Muskoday as a user. **As such, for 2024, you will only see a consumption charge for Prince Albert Rural Water, as the consumption and fixed charges have been combined into one fee with a mark-up cost to the users of PARWU. That reduction is illustrated in the chart as you will only see a consumption charges and no fixed charges.**



**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

**Water and Sewer Fixed Charges – Decreased Revenue \$211,500**

Fixed Charges	2024 Rate Per User	# of Users	2024 Revenue	2023 Rate Per User	# of Users	2023 Revenue	Increased (Decreased) Revenue
<b>Water Fixed Charges</b>							
Prince Albert Rural Water	\$0.00	0	\$0	\$49.37	1,104	\$654,054	(\$654,054)
Saskatchewan Penitentiary	\$53.01	283	\$180,022	\$49.37	329	\$194,913	(\$14,891)
Provincial Correctional Facilities	\$53.01	314	\$199,742	\$49.37	261	\$154,627	\$45,115
Trailer Courts (Eastview and Driftwood)	\$53.01	187	\$118,954	\$49.37	187	\$110,786	\$8,168
<b>Sewer Fixed Charges</b>							
Saskatchewan Penitentiary	\$33.63	283	\$114,207	\$32.63	329	\$128,823	(\$14,616)
Provincial Correctional Facilities	\$33.63	314	\$126,718	\$32.63	261	\$102,197	\$24,521
Trailer Courts (Eastview and Driftwood)	\$26.90	187	\$60,364	\$26.10	187	\$58,568	\$1,796
<b>In City Users</b>							
Fixed Water Charges - Meters			\$4,211,264			\$4,004,928	\$206,336
Fixed Sewer Charges - Meters			\$3,901,679			\$3,715,554	\$186,125
<b>Total Fixed Charges</b>			\$8,912,950			\$9,124,450	(\$211,500)

## Water and Sewer Fixed Charges

The fixed water and sewer charges for Residential, Commercial, Industrial, Trailer Courts, Sask Pen and Provincial Correctional Facilities and Federal Institutions (Penitentiaries) have **increased in the total amount of \$442,554** as per the increased fixed water and sewer charges.

### Trailer Courts

- based on the number of users/households “outside of the City of Prince Albert Corporate Limits” connected to the City's watermain system = Equivalent Customers
  - Equivalent Customers x \$ rate = Monthly Water Service Charge
  - Equivalent Customers x \$ rate = Monthly Sewer Service Charge

### Provincial Correctional Facilities and Federal Institutions (Penitentiaries)

- based on the number of inmates divided by 2.5 = Equivalent Customers
  - Equivalent Customers x \$ rate = Monthly Water Service Charge
  - Equivalent Customers x \$ rate = Monthly Sewer Service Charge

The number of users for the Provincial Correctional Facilities and Federal Institutions (Penitentiaries) have been updated based on inmate estimates.

## Prince Albert Rural Water

As per the new Agreement, there is only a water consumption charge. The new proposed rate structure is strictly charged on **water sold to the Prince Albert Rural Water Utility**. The new rate structure is calculated based on water usage by the users of the Prince Albert Rural Water Utility. There is no longer the requirement of users/households.

**For 2024, you will only see a consumption charge for Prince Albert Rural Water, as the consumption and fixed charges have been combined into one fee with a mark-up cost to the users of PARWU. That reduction is illustrated in the chart as you will only see a consumption charges and no fixed charges.**

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

The fixed water and sewer charges will be increasing as follows:

<b><i>Monthly Water Fixed Charge</i></b>	<b>2024 Water Fixed</b>	<b>2023 Water Fixed</b>	<b>Monthly Increase</b>	<b>Yearly Increase</b>
5/8 inches	\$28.90	\$28.10	\$0.80	\$9.60
3/4 inches	\$28.90	\$28.10	\$0.80	\$9.60
1 inch	\$40.46	\$39.34	\$1.12	\$13.44
1.5 inches	\$52.02	\$50.58	\$1.44	\$17.28
2 inches	\$83.81	\$81.49	\$2.32	\$27.84
3 inches	\$317.90	\$309.10	\$8.80	\$105.60
4 inches	\$404.60	\$393.40	\$11.20	\$134.40
<b><i>Monthly Sewer Fixed Charge</i></b>	<b>2024 Sewer Fixed</b>	<b>2023 Sewer Fixed</b>	<b>Monthly Increase</b>	<b>Yearly Increase</b>
5/8 inches	\$26.90	\$26.10	\$0.80	\$9.60
3/4 inches	\$26.90	\$26.10	\$0.80	\$9.60
1 inch	\$37.66	\$36.54	\$1.12	\$13.44
1.5 inches	\$48.42	\$46.98	\$1.44	\$17.28
2 inches	\$78.01	\$75.69	\$2.32	\$27.84
3 inches	\$295.90	\$287.10	\$8.80	\$105.60
4 inches	\$376.60	\$365.40	\$11.20	\$134.40

**Other Revenue – Decreased Revenue of \$42,420**

Water Crane revenue has been **increased by \$35,000** as a result of increased water sold at the Water Crane. As well, there is an increase in revenue relating to reconnection charges for utility users in the City.

There is a decrease in User Charges and Fees Revenue related to Water and Sewer services provided to City Facilities. The City makes an accounting entry to record these costs to City Facilities. The majority of the decrease relates to the Waste Water Treatment Plant as both the water meters are failing and at the end of their useful life. The meters cannot be replaced due to the current state of plumbing in the building and the potential for other major operating failures and maintenance costs that could occur if the City tried to replace the meters at this time. There is also a corresponding decrease in the budgeted expenditures for water and sewer services for City Facilities.

Other Revenue	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
Water Crane	\$115,000	\$80,000	\$35,000
Septic Dumping Fees	\$70,000	\$70,000	\$0
Reconnection Charges	\$32,000	\$25,000	\$7,000
CF - Sale of Water	\$201,680	\$245,190	(\$43,510)
CF - Water Capital Works (meters)	\$37,130	\$34,030	\$3,100
CF - Sewer Service Charges	\$81,385	\$127,480	(\$46,095)
CF - Sewer Capital Works (meters)	\$33,205	\$31,120	\$2,085
<b>Total Revenue</b>	<b>\$570,400</b>	<b>\$612,820</b>	<b>(\$42,420)</b>

**Interest and Penalties Revenue**

Interest and Penalties revenue has **decreased by \$5,000** as there has been a reduction in penalties being charged on accounts. With the change to monthly billing and more people signing up for MIPPS (monthly installment payment plan which allows utility customers to make monthly payments on their utility account as opposed to making quarterly payments), there are less penalties being charged.

Interest and Penalties	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
Penalties	\$135,000	\$140,000	(\$5,000)
Interest	(\$300)	(\$300)	\$0

## WATER UTILITY FUND 2024 BUDGET

For the Year Ending December 31, 2024

### Sundry Revenue

Sundry revenue is generated from tag fees, bill reprint fees, frozen or burnt water meters, etc.

Budget remains at \$140,000 based on a review of prior year actuals and expectations for 2024:

	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
Utilities Sundry	\$140,000	\$140,000	\$0

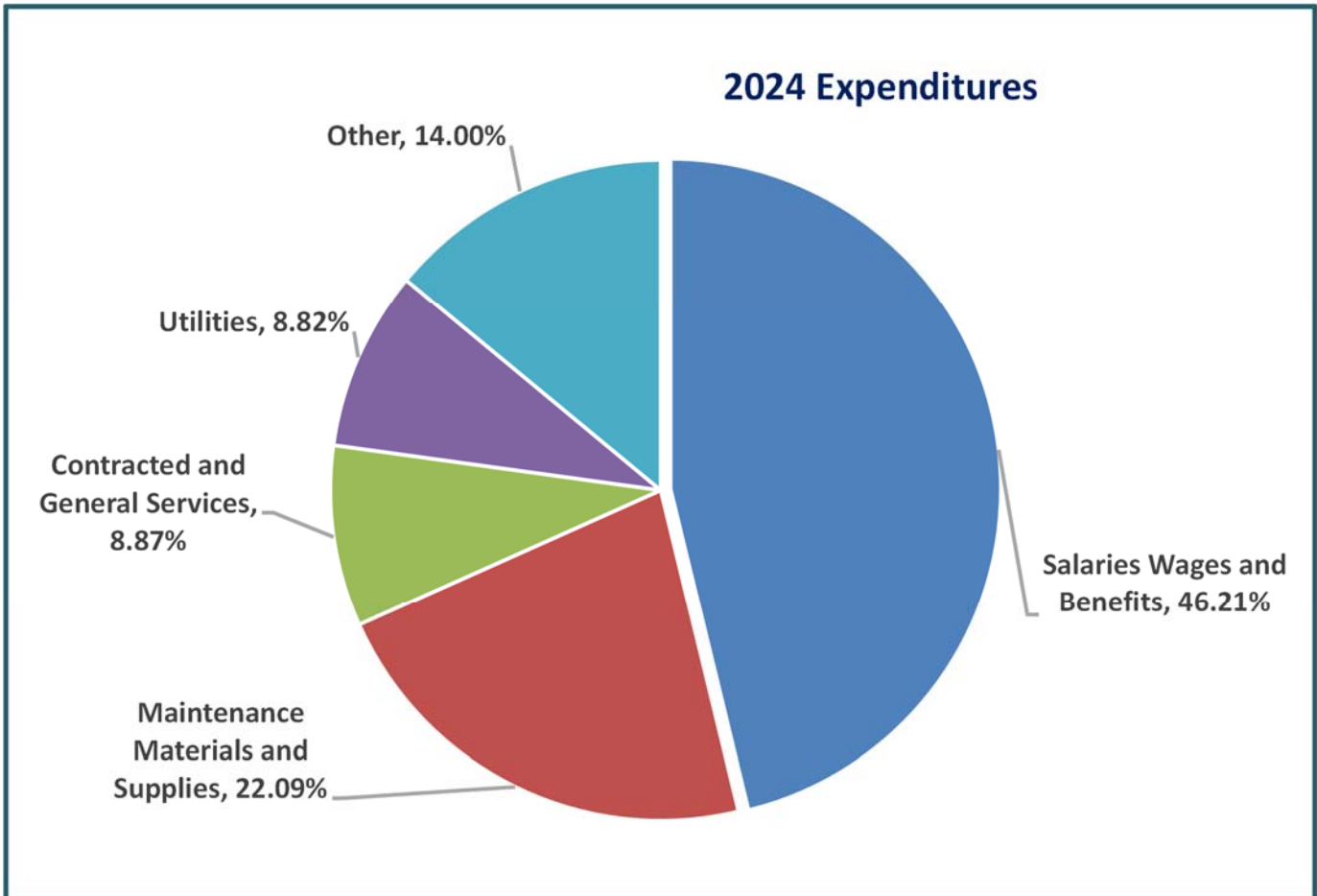
Year 2023 (Oct 27 YTD)	\$100,148
Year 2022	\$134,909
Year 2021	\$140,261
Year 2020	\$117,013

### 2024 Budgeted Expenses

Budgeted expenses have **decreased by \$19,680**, which represents a **0.14% decrease** over 2023:

Total Expenditures	2024 Budget	2023 Budget	Increase (Decrease)	% Change
Salaries Wages and Benefits	\$6,564,595	\$6,307,990	\$256,605	4.07%
Contracted and General Services	\$1,260,540	\$1,257,030	\$3,510	0.28%
Utilities	\$1,252,720	\$1,267,680	(\$14,960)	-1.18%
Interest on Long Term Debt	\$998,835	\$1,060,440	(\$61,605)	-5.81%
Fleet Expenses	\$877,900	\$870,150	\$7,750	0.89%
Maintenance Materials and Supplies	\$3,138,550	\$3,331,370	(\$192,820)	-5.79%
Insurance	\$62,390	\$55,550	\$6,840	12.31%
Bad Debt Expense	\$50,000	\$75,000	(\$25,000)	-33.33%
<b>Total Expenditures</b>	<b>\$14,205,530</b>	<b>\$14,225,210</b>	<b>(\$19,680)</b>	<b>-0.14%</b>

The major expenses for the Water Utility Fund are as follows:



*Note: % of Total Expenditures*

### Salaries Wages and Benefits

The 2024 Budget includes an increase to general wages, including applicable step increases, and payroll benefit increases.

**General Wage Adjustments – Out of Scope Employees**

Motion of Special City Council Meeting August 21, 2023

That City of Prince Albert Out of Scope Staff, excluding Out of Scope Staff at the Prince Albert Police Service and Prince Albert Fire Department, be provided with a general wage increase in the following amounts:

1. Zero Percent (0%) effective January 1, 2022;
2. Three Percent (3%) effective January 1, 2023;
3. Two Percent (2%) effective August 21, 2023;
4. Three Percent (3%) effective January 1, 2024; and,
5. Three Percent (3%) effective January 1, 2025.

**Payroll Benefits**

Payroll Benefits have increased as follows:

1. The maximum CPP cost will increase to \$3,820 in 2024 from \$3,754 in 2023. The employer matches the employee cost for CPP.
2. The WCB costs have risen from \$1.94/\$100 of WCB assessable earnings in 2022 to \$2.25/\$100 of WCB assessable earnings in 2023. **This resulted in approximately \$240,000 of additional WCB costs in 2023.**

**\$256,605 increase in Salaries Wages and Benefits, a 4.07% increase over 2023 as follows:**

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase / (Decrease)	% Change
Salaries Regular	\$928,945	\$1,148,120	(\$219,175)	-19.09%
Statutory Overtime	\$113,645	\$114,000	(\$355)	-0.31%
Salaries Casual	\$50,820	\$67,690	(\$16,870)	-24.92%
Wages Regular	\$3,095,870	\$2,832,080	\$263,790	9.31%
Wages Overtime	\$312,955	\$279,640	\$33,315	11.91%
Payroll Benefits	\$1,555,370	\$1,390,480	\$164,890	11.86%
Salary Allocations	\$506,990	\$475,980	\$31,010	6.51%
<b>Total</b>	<b>\$6,564,595</b>	<b>\$6,307,990</b>	<b>\$256,605</b>	<b>4.07%</b>

**Salaries Regular – Decrease of \$219,175**

- \$249,700 **decrease** relating to accrual for retro payment budgeted in the 2023 Budget.
- \$32,470 **savings** budgeted in 2024 regarding a 1% Vacancy Management budget to account for turnover and salary savings during the year.
- \$62,995 increase for the staff allocations of Public Works Administration charged to the Water Utility Fund. The increase includes the increase to general wages, including applicable step increases.

**There is 1% budgeted for vacancy management savings for Year 2024 in the total amount of \$32,470.**

**Salaries Regular**

Please see below for the allocations of Public Works staffing costs charged to the Water Utility Fund to reflect the amount of time spent on Water Utility Fund related duties:

Director of Public Works	30%
Engineering Services Manager	30%
Manager of Capital Projects	20%
Manager of Operations	20%
Water Treatment Plant Manager	100%
Waste Water Treatment Plant Manager	100%
Assistant Environmental Manager	100%
Surface Works Manager	20%
Utilities Manager	70%
Water and Sewer Manager	70%
Senior CAD Technician	90%
Engineering Cad Technician	100%
Secretary II	100%
Clerk Steno II	75%
Clerk Steno II	100%

- **\$16,870 decrease** in Salaries Casual based on a review of actuals and expectations for 2024. Salaries Casual relate to the hiring of any summer students or casual staffing for vacancies. The budget for Salaries Casual includes \$20,000 for janitorial cleaning at the Water Treatment Plant and \$20,000 cleaning at the Waste Water Treatment Plant.
- **\$263,790** increase in Wages Regular for increases in general wages, including applicable step increases. This relates to the operators for the WTP and WWTP.



**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

- **\$33,315** increase in overtime includes the increased rates per hour projected for Year 2024 as well as a review of actuals. Overtime relates to watermain repairs, WTP plant operators overtime, and sewer connections (breaks).
- **\$164,890** increase for Payroll Benefits as per increased rates for CPP and WCB.
- **\$31,010** increase in Salary Allocations to reflect an allocation from the Financial Services Functional Area in the General Fund to the Water Utility Fund. This reflects the time that Financial Services spends on Water Utility Fund related accounting duties. The total allocation of **\$506,990** to the Water Utility Fund relates to Financial Services is as follows:

<b>Allocation of Financial Services</b>	
Director of Financial Services	20%
Senior Operations Manager	40%
Senior Accounting Manager	20%
Finance Manager	20%
Utility Services Manager	75%
Chief Clerk	20%
Water Clerk	100%
Water Clerk	100%
Customer Service Representative	100%
Secretary	20%

**Contracted and General Services**

Contracted and General Services have **increased by the amount of \$3,510** as follows:

<b>Contracted and General Services</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase / (Decrease)</b>	<b>% Change</b>
Water Administration	\$170,000	\$170,000	\$0	0.00%
Water Treatment Plant Operations	\$81,740	\$73,730	\$8,010	10.86%
Waste Water Treatment Plant Operations	\$1,008,800	\$1,013,300	(\$4,500)	-0.44%
<b>Contracted and General Services</b>	<b>\$1,260,540</b>	<b>\$1,257,030</b>	<b>\$3,510</b>	<b>0.28%</b>

A complete breakdown of the Contracted and General Services is included in the respective Functional Areas.

Large Contracted Costs include:

- Sewer Photography - **\$350,000** - Contractors performing cleaning and photography of the City’s sewer mains. Information is utilized to identify areas requiring maintenance, replacement or re-lining.
- Sewer Relining - **\$350,000** - Contractors performing short spot repairs or full block relining as determined after the completion of the sewer photography on the City’s sewer system.

## Utilities

Heating:

- SaskEnergy:
  - The Government of Saskatchewan has approved SaskEnergy's commodity rate decrease of 24.5 per cent, bringing it from \$4.20 per gigajoule (GJ) to \$3.20/GJ, as well as its five per cent delivery service rate increase.
  - Effective October 1, 2023, this combined rate adjustment will result in an overall bill decrease of nearly eight per cent or \$6.52 per month for the average residential customer.

Utilities have **decreased by the amount of \$14,960** over Year 2023 as follows:

Utilities	2024 Budget	2023 Budget	Increase / (Decrease)	% Change
Water & Sewer	\$82,000	\$162,660	(\$80,660)	-49.59%
Heating Fuels	\$181,930	\$199,170	(\$17,240)	-8.66%
Electricity	\$988,790	\$905,850	\$82,940	9.16%
<b>Total Utilities</b>	<b>\$1,252,720</b>	<b>\$1,267,680</b>	<b>(\$14,960)</b>	<b>-1.18%</b>

There is a decrease of \$80,660 for Water and Sewer relating to the charge for sewer and water for City Facilities. There is a corresponding decrease in User Charges and Fees Revenue for Water and Sewer for City Facilities. That is the entry that records the water used by City Facilities. The majority of the variance relates to the Waste Water Treatment Plant as both the water meters are failing and at the end of their useful life. The meters cannot be replaced due to the current state of plumbing in the building and the potential for other major operating failures and maintenance costs that could occur if the City tried to replace the meters at this time.

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

<b>Utilities</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase / (Decrease)</b>
WTP - Water & Sewer	\$2,640	\$2,660	(\$20)
WTP - Heating Fuels	\$62,337	\$74,100	(\$11,763)
WTP - Electricity	\$352,270	\$351,300	\$970
Raw Water Operation - Heating Fuels	\$15,918	\$12,000	\$3,918
Raw Water Operation - Electricity	\$118,408	\$52,000	\$66,408
2nd Avenue Reservoir - Heating Fuels	\$2,917	\$3,300	(\$383)
2nd Avenue Reservoir - Electricity	\$59,360	\$64,400	(\$5,040)
Marquis Road Reservoir - Heating Fuels	\$2,968	\$1,870	\$1,098
Marquis Road Reservoir - Electricity	\$60,502	\$62,000	(\$1,498)
Lift Station - Heating Fuels	\$14,899	\$23,500	(\$8,601)
Lift Station - Electricity	\$49,934	\$45,350	\$4,584
WWTP -Water & Sewer	\$79,363	\$160,000	(\$80,637)
WWTP - Heating Fuels	\$77,128	\$75,200	\$1,928
WWTP - Electricity	\$336,556	\$320,800	\$15,756
Sewage Treatment Composting - Heating Fuels	\$5,766	\$9,200	(\$3,434)
Sewage Treatment Composting - Electricity	\$11,754	\$10,000	\$1,754
<b>Total Utilities</b>	<b>\$1,252,720</b>	<b>\$1,267,680</b>	<b>(\$14,960)</b>

**Interest on Long Term Debt**

Interest on Long Term Debt has **decreased** in the amount of **\$61,605** as follows:

Interest on Long Term Debt	Expiry of Loan	2024 Budget	2023 Budget	Increase / (Decrease)
Upgrades at the Water Treatment Plant	Sep-24	\$27,500	\$53,950	(\$26,450)
River Street Reservoir	Dec-42	\$196,255	\$202,520	(\$6,265)
2nd Avenue and Marquis Road Reservoir	Dec-42	\$183,635	\$189,500	(\$5,865)
Water Meter Replacement Project	Dec-28	\$81,735	\$96,590	(\$14,855)
Raw Water Pump House	Mar-57	\$429,250	\$436,130	(\$6,880)
Waste Water Treatment Plant Design	Mar-57	\$80,460	\$81,750	(\$1,290)
<b>Total Interest on Long Term Debt</b>		<b>\$998,835</b>	<b>\$1,060,440</b>	<b>(\$61,605)</b>

The Loan for the Upgrades at the Water Treatment Plant will conclude September 2024. The last payment will be made September 2024. Commencing Year 2025, the funding for the WTP Upgrades debt financing will fund the Raw Water Pump House debt financing as there is no additional Canada Community Building Funding after 2024 for the Raw Water Pump House.

The interest for the Loan borrowed for the Raw Water Pump House will be funded from the Canada Community Building Fund (formerly Gas Tax Funding).

For the loans showing a decrease in interest, the principal payments are increasing, and the interest payments are decreasing.

On February 15, 2022, Council approved the Capital Financing for:

- Raw Water Pump House - \$12,803,000 to be payable over a period of 35 years.
- Waste Water Treatment Plant Design - \$2,400,000 to be payable over a period of 35 years.

**Water Meter Replacement Project**

Interest is being charged internally for the Water Meter Replacement Project. However, there is no interest charged internally for the overall deficit of the Water Utility Fund that is covered by the General Fund.

- Water Utility Fund: interest is shown as an expense in the Water Utility Fund.
- General Fund: interest shows as revenue to the General Fund.

The loan principal for the project comes from the Water Utility Improvement Fund Balance annually. This is shown in the budget document. The surplus from the Water Utility Fund operating budget covers the principal payment.

**Fleet Expenses**

The 2024 Budget **incorporates a 0% increase related to the general fleet charge**, however, there is an increase in fleet expenses of \$7,750 for Waste Water Treatment Plant Operations.

**\$7,750 increase** in Fleet Expenses for the Waste Water Treatment Plant operation based on a review of actuals costs.

<b>Fleet Expenses</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase / (Decrease)</b>	<b>% Change</b>
Water Administration	\$27,000	\$27,000	\$0	0.00%
Water Treatment Plant Operations	\$394,090	\$394,090	\$0	0.00%
Waste Water Treatment Plant Operations	\$456,810	\$449,060	\$7,750	1.73%
<b>Total Fleet Expenses</b>	<b>\$877,900</b>	<b>\$870,150</b>	<b>\$7,750</b>	<b>0.89%</b>

### Maintenance Materials and Supplies

Maintenance Materials and Supplies have **decreased** since Year 2023 in the amount of **\$192,820** as follows:

Maintenance Materials and Supplies	2024 Budget	2023 Budget	Increase / (Decrease)	% Change
Water Administration	\$436,220	\$447,230	(\$11,010)	-2.46%
Water Treatment Plant Operations	\$1,838,400	\$1,820,650	\$17,750	0.97%
Waste Water Treatment Plant Operations	\$863,930	\$1,063,490	(\$199,560)	-18.76%
<b>Total Maintenance Materials and Supplies</b>	<b>\$3,138,550</b>	<b>\$3,331,370</b>	<b>(\$192,820)</b>	<b>-5.79%</b>

The approved 2023 one-time expenditures have been removed from the 2024 Budget. However, there are some other increases for 2024 as outlined below:

<b>Water Treatment Plant Materials and Supplies</b>	
Decrease related to the removal of one time expenditure for the replacement of the media in the chlorine gas scrubber. <u>One-time expenditure from 2023.</u>	(\$161,000)
Decrease related to new polymer hot water heater replacement. <u>One-time expenditure from 2023.</u>	(\$15,000)
The water purification materials (potassium permanganate, coagulant, carbon, polymer, chlorine, sodium hydroxide, fluoride, orthophosphate and Microsand are all consumable products required to properly treat the raw water providing a safe reliable potable water to consumers. The raw water quality is very unpredictable and dictates the demand placed on these consumable materials through the treatment process making it very hard to accurately predict the volume of materials required year to year. These materials are subject to world trade market fluctuations/tariffs, exchange rates and transportation costs. It is best practice to use a minimum 4 year average of past expenditures as a base point for this budgeting process.	\$199,540

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

<b>Waste Water Treatment Plant Materials and Supplies</b>	
Decrease related to a New Pump ordered. <u>One-time 2023 expenditure.</u>	(\$122,000)
Decrease related to washer and dryer replacement. <u>One-time 2023 expenditure.</u>	(\$5,000)
Decrease related to ammonia analyzer required for process control. <u>One-time 2023 expenditure.</u>	(\$105,000)
Decreased related to UV Bulbs 56 bulbs get replaced annually. <u>One-time 2023 expenditure.</u>	(\$35,000)
Decrease related to SCADA computer due for replacement. One of the servers. <u>One-time 2023 expenditure.</u>	(\$5,000)
Decrease related to one spare pump as a backup for sewage pumping stations 5, 6, 7, 8, 9, 10, and 11. <u>One-time 2023 expenditure.</u>	(\$45,000)
Decrease related to air handler on sludge management building that was at the end of its life expectancy and is in need of replacement. <u>One-time 2023 expenditure.</u>	(\$150,000)
UV Bulbs 56 bulbs get replaced annually (\$42,000); SCADA computer is due for replacement for second server (\$7,000); ChemScan unit supplies (\$5,000); 4 additional DO probes (~\$35,000); Breakdowns/older equipment repairs + resolving high H2S issues + Process optimization (\$85,000); Effluent flow meter (\$30,000 est.); Routine maintenance items at WWTP (\$10,000); Reclamation C3 water (\$60,000 est.). Total Budget of \$274,000, increase of \$155,000 for 2024. <b><u>One-time expenditure for 2024.</u></b>	\$155,000
\$7,600 allocated to repairs like fan belts, pump parts, replacement fans, and backflow preventers annual certification and parts. \$45,000 for spare pump for sewage pumping station 5, 6, 7, 8, 9, 10, and 12. The sewage pumping stations were updated starting 2014. The life of a pump is 7 to 10 years. 2024 Budget increase of \$52,600.	\$52,600
Washer Compactor assembly replacement. <b><u>One-time expenditure for 2024.</u></b>	\$159,420

## Insurance

Insurance has **increased by \$6,840** over 2023.

2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City’s insurance broker. The increase also incorporates estimates for annual increases provided from the City’s Insurance Broker and insurance related to new property additions since prior year’s budget.

Insurance	2024 Budget	2023 Budget	Increase / (Decrease)
Water Treatment Plant	\$29,930	\$27,210	\$2,720
Raw Water Pump House	\$6,610	\$4,500	\$2,110
2nd Avenue Reservoir	\$1,860	\$1,710	\$150
Marquis Road Reservoir	\$1,800	\$1,660	\$140
Lift Stations	\$5,820	\$5,370	\$450
Waste Water Treatment Plant	\$14,030	\$12,770	\$1,260
Sewage Treatment Compost (building at landfill)	\$2,340	\$2,330	\$10
<b>Total Insurance</b>	<b>\$62,390</b>	<b>\$55,550</b>	<b>\$6,840</b>

## Bad Debt Expense

Bad Debt Expense is budgeted at \$50,000 for 2024. **Decrease of \$25,000** from Year 2023.

Bad debt expense relates to the water bills that have been deemed to be uncollectible due to becoming “inactive”. An account becomes inactive when an individual moves and they do not pay their final water bill. In these instances, the City would have received a deposit up front from that person which is applied to the final bill, however the deposit does not always cover their entire final bill. The bad debt account covers that deficiency.



### Capital Revenues

Capital Revenues relates to funding from the Canada Community Building Fund (CCBF - formerly Gas Tax Funding) for the interest and principal payment specific to the Raw Water Pump House loan. The interest payment is funded from CCBF.

Funding to cover interest of \$429,250 and principal of \$200,620 for Raw the Water Pump House Debt Financing.

Capital Revenues	2024 Budget	2023 Budget	Increase / (Decrease)	% Change
Capital Revenues – Raw Water Pump House	\$629,870	\$436,130	\$193,740	44.42%

The interest payment of \$429,250 for the Raw Water Pump House loan is included under the expense of Long Term Debt to be funded from the CCBF.

The principal payment of \$200,620 is also funded from the CCBF and is included in the Capital Project Section.

### 2024 Capital and Interfund Transactions

2024 Interfund Transactions:

	2024 Budget	2023 Budget	Increase (Decrease)
Contribution to General Fund	\$614,000	\$614,000	\$0
Contribution to GF - City Facilities	\$269,090	\$266,930	\$2,160
Contribution to Airport Fund – City Facilities	\$3,710	\$5,830	(\$2,120)
Contribution to Sanitation Fund – City Facilities	\$2,200	\$2,000	\$200
Transfer from Sanitation Fund – City Facilities	(\$3,600)	(\$3,570)	(\$30)
<b>Total Interfund Transfers</b>	<b>\$885,400</b>	<b>\$885,190</b>	<b>\$210</b>

## WATER UTILITY FUND 2024 BUDGET

For the Year Ending December 31, 2024

\$614,000 Contribution to General Fund - Prior to 2010, the franchise fee was based on five percent of the total revenues received in the Water Utility Fund. Since 2010, it was suggested that the amount of the transfer be changed to reflect the actual apportionment of costs for people who currently contribute to the operation of the Water Utility Fund but would otherwise not be charged to that Fund. In 2012 the total dollars being transferred to the General Fund was set at \$614,000. This amount has not changed since 2012 as it was determined to be sufficient.

\$269,090 Contribution to General Fund – City Facilities - The transfer is based on Financial Services review and forecast of City facilities water and sewer utility charges for 2024.

### 2024 Capital Budget

The 2024 Capital Budget for the Water Utility Fund Budget is as follows:

<b>2024 UTILITY FUND CAPITAL PROJECTS</b>	
Watermain Replacement Program	\$1,500,000
Sanitary and Storm Sewer Replacement Program	\$850,000
Lead Service Replacement Program	\$155,000
Fire Hydrant Replacement Program	\$105,000
Fire Hydrant - Fire Protection	\$65,000
<b>TOTAL UTILITY FUND PROJECTS</b>	<b>\$2,675,000</b>
<b>LOAN PRINCIPALS</b>	
Loan Principal - WTP Upgrades	\$691,020
Loan Principal - Water Meter Replacement	\$479,180
Loan Principal - River Street Reservoir	\$220,000
Loan Principal - Zone 2 Water Reservoir Upgrades	\$206,000
Loan Principal - WWTP Detailed Design - Year 1 & 2	\$37,605
Loan Principal - Raw Water Pump House	\$200,620
<b>TOTAL LOAN PRINCIPALS</b>	<b>\$1,834,425</b>
<b>TOTAL 2024 UTILITY FUND CAPITAL</b>	<b>\$4,509,425</b>

## WATER UTILITY FUND 2024 BUDGET

For the Year Ending December 31, 2024

Please see below for a summary of 2024 capital spending and the funding sources:

Water Utility Improvement Fund	\$4,308,805
Community Canada Building Fund (Gas Tax)	\$200,620
<b>TOTAL CAPITAL FUNDING</b>	<b>\$4,509,425</b>

Please see below for a summary of the 2025 to 2028 capital spending and the funding sources. Please refer to **Appendix B** of the budget document for details of all the capital items.

Year	Water	Sewer	Fleet	Total
2025	\$ 3,825,100	\$ 36,088,900	\$ -	\$ 39,914,000
2026	4,019,000	35,940,300	-	39,959,300
2027	3,717,800	35,941,700	-	39,659,500
2028	10,263,300	993,100	-	11,256,400
<b>Total</b>	<b>\$ 21,825,200</b>	<b>\$ 108,964,000</b>	<b>\$ -</b>	<b>\$ 130,789,200</b>

Year	Water Utility Improvement	External Funding	Debt Financing	Total
2025	\$ 4,006,400	\$ 17,707,600	\$ 18,200,000	\$ 39,914,000
2026	3,844,600	17,714,700	18,400,000	39,959,300
2027	3,937,400	17,722,100	18,000,000	39,659,500
2028	4,026,600	229,800	7,000,000	11,256,400
<b>Total</b>	<b>\$ 15,815,000</b>	<b>\$ 53,374,200</b>	<b>\$ 61,600,000</b>	<b>\$ 130,789,200</b>

### 2023 Water Utility Fund Capital Project Update

Attached as **Appendix D** is the 2023 Water Utility Fund Capital Project Update that provides a status of Water Utility Fund Capital Projects that will be completed in the 2023 construction year and those capital projects that will be a carry forward to be completed in 2024.

### Amortization

Amortization is an accounting method for spreading out the cost of a capital asset over the expected useful life of that asset (i.e. the cost is spread out over multiple years). The City budgets for 100% of the cost of a capital asset within the capital budget. Due to this difference, amortization is shown as a non-cash adjustment within the budget.

For Year 2024, Amortization is **\$5,750,000, same as Year 2023.**

### Water Utility Improvement Fund Balance

In conclusion, the sustainability of the Water Utility Fund is dependent on users being charged rates and fees that result in sufficient revenues to cover required operating costs and capital costs. As always, administration works hard to provide a budget that is fiscally responsible and palatable for the residents of Prince Albert.

A summary of the 2024 budget impacts on the Water Utility Improvement Fund Balance is as follows:

- The contribution from operations is \$5,305,395;
- The funding of \$4,509,425 is required for the Capital Committed 2024 Capital Expenditures.
- **This results in the surplus transfer of \$795,970 to the Water Improvement Fund Balance.**

<b>WATER UTILITY IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)</b>	<b>2024 Budget</b>	2023 Budget
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Contribution from Operations	<b>\$5,305,395</b>	\$5,280,980
<b>Expenses:</b>		
Transfer to Capital Committed Reserve	<b>(4,509,425)</b>	(4,664,500)
Budgeted (Increase) Decrease to Fund	<b>795,970</b>	616,480
<b>Fund Deficit Balance, Beginning of Year (Estimated)</b>	<b>(1,200,842)</b>	(1,817,322)
<b>Fund Deficit Balance, End of Year (Estimated)</b>	<b>(404,872)</b>	(1,200,842)

Note that the beginning balance is obtained from the 2022 Audited Financial Statements. As such, it includes \$12.8 million in debt financing received for the Raw Water Pump House, and \$2.4 million received for the Waste Water Treatment Plant design, however a portion of these funds had either been re-allocated to a different project, or were unspent at the end of 2022. Approximately \$5.8M of the Raw Water Pump House loan, and approximately \$1.2M of the Waste Water Treatment Plant design loan were remaining to be spent/re-allocated. This results in approximately \$7M (\$5.8M + \$1.2M) included in the opening Water Improvement Fund balance that is earmarked for a specific purpose, and not available to offset the Water Utility Improvement Fund's deficit.

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

**FUNCTIONAL AREA: ADMINISTRATION, BILLING AND METER MAINTENANCE**

This functional area includes the costs associated with Administration working for the Water Utility Fund, Water Billing and Meter Maintenance. This is one of the three Functional Areas.

<b>ADMINISTRATION</b>	<b>2024</b>	<b>2023</b>	<b>Variance</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUES</b>				
User Charges and Fees	\$19,306,155	\$19,524,950	(\$218,795)	-1.12%
Interest and Penalties	\$135,300	\$140,300	(\$5,000)	-3.56%
Sundry	\$140,000	\$140,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$19,581,455</b>	<b>\$19,805,250</b>	<b>(\$223,795)</b>	<b>-1.13%</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$2,138,200	\$2,231,210	(\$93,010)	-4.17%
Contracted and General Services	\$170,000	\$170,000	\$0	0.00%
Interest on Long Term Debt	\$109,235	\$150,540	(\$41,305)	-27.44%
Fleet Expenses	\$27,000	\$27,000	\$0	0.00%
Maintenance Materials and Supplies	\$436,220	\$447,230	(\$11,010)	-2.46%
Bad Debt Expense	\$50,000	\$75,000	(\$25,000)	-33.33%
<b>Total Expenses</b>	<b>\$2,930,655</b>	<b>\$3,100,980</b>	<b>(\$170,325)</b>	<b>-5.49%</b>
<b>TOTAL SURPLUS</b>	<b>\$16,650,800</b>	<b>\$16,704,270</b>	<b>(\$53,470)</b>	<b>-0.32%</b>

**SUMMARY OF CHANGES FROM YEAR 2023 BUDGET**

**REVENUES**

**User Charges and Fees Revenue**

User Charges and Fees Revenue is a **decrease** of **\$218,795** over 2023 due to reduction of consumption for water sold.

User Charges and Fees	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue	% Change
Sale of Water - In City Users	\$4,466,000	\$4,625,080	(\$159,080)	-3.44%
Sale of Water (Sask Pen, etc.)	\$298,700	\$302,675	(\$3,975)	-1.31%
Sale of Water (Trailer Courts, A&W)	\$77,720	\$80,950	(\$3,230)	-3.99%
Rural Water Consumption	\$960,450	\$556,500	\$403,950	72.59%
Rural Water Fixed Charges	\$0	\$654,054	(\$654,054)	-100.00%
Sewer Consumption	\$4,204,930	\$4,372,475	(\$167,545)	-3.83%
Fixed Charges	\$8,912,955	\$8,470,396	\$442,559	5.22%
Reconnection Charges	\$32,000	\$25,000	\$7,000	28.00%
CF - Sale of Water	\$201,680	\$245,190	(\$43,510)	-17.75%
CF - Water Capital Works (meters)	\$37,130	\$34,030	\$3,100	9.11%
CF - Sewer Service Charges	\$81,385	\$127,480	(\$46,095)	-36.16%
CF - Sewer Capital Works (meters)	\$33,205	\$31,120	\$2,085	6.70%
<b>Total User Charges and Fees</b>	<b>\$19,306,155</b>	<b>\$19,524,950</b>	<b>(\$218,795)</b>	<b>-1.12%</b>

Revenue from water consumption from Residential, Commercial and Industrial properties has **decreased by \$159,080** due to less water being sold in the last couple years. The projected water consumption for 2024 was reduced by 200,200 cubic meters, which results in a reduction of budgeted revenue. Over the last couple years, water is being conserved by users and less water is being sold.

Revenue from water consumption from Outside Users is projected to also **decrease** as a result of less water being used. The consumption for the Trailer Courts and Sask Penitentiary was reduced for Year 2024, based on average water sold.

Revenue from sewer consumption for Residential, Commercial and Industrial properties has **also decreased by \$166,125 as a result of less water being sold**. The budgeted consumption for 2024 was decreased by 228,900 cubic meters, based on an average review of consumption.

Sewer Consumption for Outside City Users is projected to **decrease by \$1,420** as well.

The fixed water and sewer charges for Residential, Commercial, Industrial, Trailer Courts, Sask Pen and Provincial Correctional Facilities and Federal Institutions (Penitentiaries) have **increased in the total amount of \$442,559** as per the increased fixed water and sewer charges rates for 2024.

### **Prince Albert Rural Water**

The present 10 year water supply agreement between the City and PARWU expired on May 4<sup>th</sup> 2021. This was the second 10 year agreement and PARWU wishes to continue receiving their water supply from the City. The previous water agreement rate structure was based on both fixed and water consumption charges. The formulas used to calculate these rates were complicated and not transparent in nature.

The new proposed rate structure is strictly charged on **water sold to the Prince Albert Rural Water Utility**. The new rate structure is calculated based on water usage by the users of the Prince Albert Rural Water Utility. There is no longer the requirement of users/households.

The new Agreement between The City and Prince Albert Rural Water Utility (PARWU) includes a mark up of \$1.10 per cubic meter above the yearly calculated City water costs.

Based on 2024 budgeted expenditures, the rate for Prince Albert Rural Water is \$3.37. The projected consumption for Prince Albert Rural Water has been decreased as a result of the loss Muskoday as a user. **For 2024, you will only see a consumption charge for Prince Albert Rural Water, as the consumption and fixed charges have been combined into one fee with a mark-up cost to the users of PARWU. That reduction is illustrated in the chart as you will only see a consumption charges and no fixed charges.**

### **City Facilities**

There is a decrease in User Charges and Fees Revenue related to Water and Sewer services provided to City Facilities. The City makes an accounting entry to record these costs to City Facilities. The majority of the decrease relates to the Waste Water Treatment Plant as both the water meters are failing and at the end of their useful life. The meters cannot be replaced due to the current state of plumbing in the building and the potential for other major operating failures and maintenance costs that could occur if the City tried to replace the meters at this time. There is also a corresponding decrease in the budgeted expenditures for water and sewer services for City Facilities.

### Interest and Penalties Revenue

Interest and Penalties revenue has **decreased by \$5,000**, as there has been a reduction in penalties being charged on accounts. With the change to monthly billing and more people signing up for MIPPS (monthly installment payment plan which allows utility customers to make monthly payments on their utility account as opposed to making quarterly payments), there are less penalties being charged.

Interest and Penalties	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
Penalties	\$135,000	\$140,000	(\$5,000)
Interest	(\$300)	(\$300)	\$0

### Sundry Revenue

Sundry revenue is generated from tag fees, bill reprint fees, frozen or burnt water meters, etc.

Budget remains at \$140,000 based on prior year actuals:

	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
Utilities Sundry	\$140,000	\$140,000	\$0

Year 2023 (Oct 27 YTD)	\$100,148
Year 2022	\$134,909
Year 2021	\$140,261
Year 2020	\$117,013



**EXPENDITURES**

**Salaries Wages and Benefits**

**\$93,010 decrease** in Salaries Wages and Benefits as follows:

**Salaries Regular – Decrease of \$219,175**

- \$249,700 **decrease** relating to accrual for retro payment budgeted in the 2023 Budget.
- \$32,470 **savings** budgeted in 2024 regarding a 1% Vacancy Management budget to account for turnover and salary savings during the year.
- \$62,995 increase for the staff allocations of Public Works Administration charged to the Water Utility Fund. The increase includes the increase to general wages, including applicable step increases.

**Salaries Casual – Decrease of \$16,870** based on casual staffing.

**Wages Regular – Increase of \$59,700** as per the increase to general wages, including applicable step increases. This relates to the staffing of the Water Meter Readers.

**Staff Allocations – Increase of \$31,010.** The budget relates to a salary allocation from the Financial Services and Payroll Functional Area in the General Fund to the Utility Fund to reflect the time that Financial Services spends on Water Utility related accounting duties.

**Payroll Benefits – Increase of \$51,705** related to increases in salaries and wages and CPP and WCB rates.

<b>Water Administration Salaries Wages and Benefits</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
Salaries Regular	\$928,945	\$1,148,120	(\$219,175)	-19.09%
Salaries Casual	\$10,820	\$27,690	(\$16,870)	-60.92%
Wages Regular	\$324,700	\$265,000	\$59,700	22.53%
Wages Overtime	\$8,120	\$7,500	\$620	8.27%
Staff Allocations	\$506,990	\$475,980	\$31,010	6.51%
Payroll Benefits	\$358,625	\$306,920	\$51,705	16.85%
<b>Total Salaries Wages Benefits</b>	<b>\$2,138,200</b>	<b>\$2,231,210</b>	<b>(\$93,010)</b>	<b>-4.17%</b>

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

**Salaries Regular**

Please see below for the allocations of Public Works staffing costs charged to the Water Utility Fund to reflect the amount of time spent on Water Utility Fund related duties:

Director of Public Works	30%
Engineering Services Manager	30%
Manager of Capital Projects	20%
Manager of Operations	20%
Water Treatment Plant Manager	100%
Waste Water Treatment Plant Manager	100%
Assistant Environmental Manager	100%
Surface Works Manager	20%
Utilities Manager	70%
Water and Sewer Manager	70%
Senior CAD Technician	90%
Engineering Cad Technician	100%
Secretary II	100%
Clerk Steno II	75%
Clerk Steno II	100%

Salary Allocations to reflect an allocation from the Financial Services Functional Area in the General Fund to the Water Utility Fund. This reflects the time that Financial Services spends on Water Utility Fund related accounting duties. The total allocation of **\$506,990** to the Water Utility Fund is related to Financial Services is as follows:

<b>Allocation of Financial Services</b>	
Director of Financial Services	20%
Senior Operations Manager	40%
Senior Accounting Manager	20%
Finance Manager	20%
Utility Services Manager	75%
Chief Clerk	20%
Water Clerk	100%
Water Clerk	100%
Customer Service Representative	100%
Secretary	20%

**Contracted and General Services**

**\$170,000 Total Contracted and General Services is budgeted for cellular water meter reading.**

**Interest on Long Term Debt**

**\$41,305 decrease** in Long Term Debt as principal payments are increasing, the interest payments are decreasing.

Interest on Long Term Debt	Expiry of Loan	2024 Budget	2023 Budget	Increase / (Decrease)
Upgrades at the Water Treatment Plant	24-Sep	\$27,500	\$53,950	<b>(\$26,450)</b>
Water Meter Replacement Project	28-Dec	\$81,735	\$96,590	<b>(\$14,855)</b>
<b>Total Interest on Long Term Debt</b>		<b>\$109,235</b>	<b>\$150,540</b>	<b>(\$41,305)</b>

**Upgrades at the Water Treatment Plant**

The Loan for the Upgrades at the Water Treatment Plant will conclude September 2024. The last payment will be made September 2024. Commencing Year 2025, the funding for the WTP Upgrades debt financing will fund the Raw Water Pump House debt financing.

**Water Meter Replacement Project**

Interest is being charged internally for the Water Meter Replacement Project. However, there is no interest charged internally for the overall deficit of the Water Utility Fund that is covered by the General Fund.

- Water Utility Fund: interest is shown as an expense in the Water Utility Fund.
- General Fund: interest shows as revenue to the General Fund.

The loan principal for the project comes from the Water Utility Improvement Fund Balance annually. This is shown in the budget document. The surplus from the Water Utility Fund operating budget covers the principal payment.

**Fleet Expenses**

The 2024 Budget **incorporates a 0% increase related to the general fleet charge.**

**\$27,000 Total Fleet Expenses** is budgeted for fleet relating to the Water Meter Readers.

### **Maintenance Materials and Supplies**

**\$11,010 decrease** in Maintenance Materials and Supplies as follows:

- **\$1,000 decrease** in supplies. The 2023 Budget included \$1,000 for safety, water resistant gear for Water & Sewer Manager. Budget is not required.
- **\$23,890 additional allocation** of costs from the General Fund to the Utility Fund primarily related to MFC and Old City Yards.
- **\$400 decrease** in postage. Less shipping projected for 2024 based on a review of prior year actuals.
- **\$6,780** increase in the allocation of IT Software and Licensing.
- **\$5,000** increase for water meter maintenance. Budget is being increased by \$5,000 compared to 2023 due to inflation and expectations for 2024.
- **\$2,300** increase in printer costs for the printing of water bills based on a review of actuals and expectations for Year 2024.
- **\$200** increase for telephone for the water meter readers based on actual charges for data lines, internet, landlines, and cell phone usage with an increased rate.

Staff Allocations: Allocation of costs from the General Fund to the Water Utility Fund primarily related to MFC and Old City Yards. The MSC and Old City Yards operations have historically been funded from the General Fund despite these resources being used by other funds. While the direct cost of fixing individual pieces of equipment has been borne by the appropriate funds, the remainder of the overhead required for these operations has been provided for by the general tax base / General Fund. The Water Utility Fund operations utilize and occupy these facilities as well. It is recommended that the overhead for these centers be shared on a proportionate basis based on projected usage of the facilities. This accounting practice provides a more accurate portrayal of the actual cost for the delivery of the different services.

### **Bad Debt Expense**

**\$25,000 decrease** in Bad Debt Expense. Bad debt expense relates to customer accounts that have been deemed uncollectable and is recorded at year end. The amount fluctuates each year and the current budget has been decreased by \$25,000.

**\$50,000 Total Bad Debt Expense.** Bad Debt Expense is budgeted at \$50,000 for 2024. Bad debt expense relates to water bills that have been deemed to be uncollectible due to becoming “inactive”. An account becomes inactive when an individual moves and they do not pay their final water bill. In these instances, the City would have received a deposit up front from that person which is applied to the final bill, however the deposit does not always cover their entire final bill. The bad debt expense accounts for that deficiency.

Functional Area	Account Number	AccountName	Category	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
1	FS WATER ADMIN	20-22-120-670-20511-5334	UF BILL AND COLLECT CITY FACIL SEWER CAPITAL WORKS	USER CHARGES AND FEES	Revenues / Funding Source	33,864	31,546	24,091	31,120	33,205	2,085	Revenue for City Facilities based on a review by Finance of prior year actuals and expectations for 2024.
2	FS WATER ADMIN	20-22-120-670-20511-5322	UF BILL AND COLLECT CITY FACIL WATER CAPITAL WORKS	USER CHARGES AND FEES	Revenues / Funding Source	37,197	34,995	26,748	34,030	37,131	3,101	Revenue for City Facilities based on a review by Finance of prior year actuals and expectations for 2024.
3	FS WATER ADMIN	20-22-120-670-20511-5314	UF BILL AND COLLECT CITY FACIL SWR SRVC CHARGES	USER CHARGES AND FEES	Revenues / Funding Source	103,840	75,284	64,772	127,480	81,385	(46,095)	Revenue for City Facilities based on a review by Finance of prior year actuals and expectations for 2024.
4	FS WATER ADMIN	20-22-120-670-20511-5300	UF BILL AND COLLECT CITY FACIL WATER	USER CHARGES AND FEES	Revenues / Funding Source	269,002	187,269	180,317	245,190	201,680	(43,510)	Revenue for City Facilities based on a review by Finance of prior year actuals and expectations for 2024.
5	FS WATER ADMIN	20-22-120-670-00000-5334	UF BILL AND COLLECT SEWER CAPITAL WORKS	USER CHARGES AND FEES	Revenues / Funding Source	3,874,431	3,949,648	3,071,374	4,005,100	4,202,975	197,875	<p>As per the City's Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021:</p> <p>Sewer Monthly Fixed Charges Increase In-City Residential User increase from \$26.10 to \$26.90 per month</p> <p>Outside Consumers will pay the residential monthly charge x 25% = \$33.63 per user</p> <p>The below will pay the 25% x in-city sewer rate:</p> <ul style="list-style-type: none"> <li>Provincial Correctional Facilities and Federal institutions (penitentiaries)</li> <li>Consumers outside of the City of Prince Albert Corporate limits (trailer courts and rural users)</li> </ul> <p>Sewer services monthly fixed charge rate for consumers outside of the City of Prince Albert Corporate limits: Provincial and Federal Institutions sewer services monthly fixed charge rate: Equivalent customers = # inmates / 2.5 Equivalent customers x \$ rate = Monthly Sewer Service Fixed Charge</p> <p>Trailer Courts pay the Sewer Monthly Fixed Charge of In-City Residential User at \$26.90 per User</p>
6	FS WATER ADMIN	20-22-120-670-00000-5322	UF BILL AND COLLECT WATER CAPITAL WORKS	USER CHARGES AND FEES	Revenues / Funding Source	4,251,692	4,393,787	3,435,871	4,465,310	4,709,980	244,670	<p>As per the City's Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021:</p> <p>Water Monthly Fixed Charge Increases for all Users - In-City Residential User -Water Monthly Fixed Charge from \$28.10 to \$28.90 per month - Outside Consumer increase from \$49.37 to \$53.01per User - This is for the Trailer Courts (Driftwood and Eastview Trailer Courts), -Increase of \$49.37 to \$53.01 for the Saskatchewan Penitentiary, Provincial Jail and Pinegrove who are charged as per the number of inmates divided by 2.5</p>
7	FS WATER ADMIN	20-22-120-670-00000-5320	UF BILL AND COLLECT RECONNECTION CHARGES	USER CHARGES AND FEES	Revenues / Funding Source	36,200	32,000	32,600	25,000	32,000	7,000	Revenue relating to reconnections of water accounts. Increase in revenue by \$7,000 based on average revenue over last couple years.
8	FS WATER ADMIN	20-22-120-670-00000-5318	UF BILL AND COLLECT FXD MTR RT PA RURAL WATER	USER CHARGES AND FEES	Revenues / Funding Source	582,200	664,824	516,027	654,050	-	(654,050)	Water Sold to Prince Albert Rural Water. Budget has been updated to reflect negotiations with Prince Albert Rural Water on Supply Agreement. As per negotiations, there is only a water consumption charge and no longer a fixed charge. 2024 Budget is adjusted to reflect the water consumption charge for Prince Albert Rural Water. The Prince Albert Rural Water rate will no longer charge a fixed user cost.
9	FS WATER ADMIN	20-22-120-670-00000-5316	UF BILL AND COLLECT PA RURAL WATER REV	USER CHARGES AND FEES	Revenues / Funding Source	474,051	524,193	323,715	556,500	960,450	403,950	Water Sold to Prince Albert Rural Water. Budget has been updated to reflect negotiations with Prince Albert Rural Water on Supply Agreement. As per negotiations, there is only a water consumption charge and no longer a fixed charge. 2024 Budget is adjusted to reflect the water consumption charge for Prince Albert Rural Water. 2024 Water Consumption charge of \$3.37 per cubic meter at 285,000 cubic meters sold. Water consumption has decreased from 350,00 in 2023 to 285,000 in 2024 cubic meters as Muskoday has built their own Water Treatment Plant, as such, reduced homes and less water sold to Prince Albert Rural Water.
10	FS WATER ADMIN	20-22-120-670-00000-5314	UF BILL AND COLLECT SEWER SERVICE CHARGES	USER CHARGES AND FEES	Revenues / Funding Source	4,363,097	4,176,928	3,208,434	4,372,470	4,204,930	(167,540)	<p>As per the City's Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021:</p> <p>Sewer Consumption Charge In-City User - Sewer Consumption charge is increased from \$1.25 to 1.29 per cubic meter Outside User - Sewer Consumption charge is increased from \$2.19 to \$2.26 per cubic meter. The 2024 Budget has adjusted the sewer consumption to be sold based on historical revenue. Decreased water sold resulting in decreased sewer consumption revenue.</p> <p>Outside Consumers consist of: - Trailer Courts (Driftwood and Eastview) - Saskatchewan Penitentiary - Western First Nations (Super 8 Motel) - Heartland Livestock Services - Twilite Motel Inc.</p>
11	FS WATER ADMIN	20-22-120-670-00000-5308	UF BILL AND COLLECT RES COMM AND IND WATER	USER CHARGES AND FEES	Revenues / Funding Source	4,568,174	4,394,581	3,379,002	4,625,080	4,466,000	(159,080)	<p>As per the City's Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021, the Water Consumption Charge for In-City User Based on Water sold at 3,080,000. Reduction of water sold based on last years water sold. Increase in cubic meter from \$1.41 to \$1.45</p>
12	FS WATER ADMIN	20-22-120-670-00000-5306	UF BILL AND COLLECT TRAILER CRTS AND AW WATER	USER CHARGES AND FEES	Revenues / Funding Source	81,779	77,310	53,515	80,950	77,720	(3,230)	<p>As per the City's Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021:</p> <p>Water Consumption Charge for Outside Users (Trailer Courts Driftwood and Eastview, and Super 8 Motel)</p> <p>Based on Water sold at 30,600 cubic meters. Water sold has been decreased based on less water being consumed by the Trailer Courts. Increase in cubic meter rate from \$2.47 to \$2.54</p>

Functional Area	Account Number	AccountName	Category	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
13	FS WATER ADMIN	20-22-120-670-00000-5304	UF BILL AND COLLECT OTHER WATER	USER CHARGES AND FEES	Revenues / Funding Source	289,116	288,350	217,414	302,670	298,700	(3,970)	As per the City's Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021: Water Consumption Charge for Outside Users (Sask Penitentiary and Twilight/Heartland) Based on Water sold at 117,600 cubic meters Increase in cubic meter rate from \$2.47 to \$2.54
14	FS WATER ADMIN	20-22-120-670-00000-5800	UF BILL AND COLLECT SUNDRY REVENUE	SUNDRY	Revenues / Funding Source	232,187	171,305	110,446	140,000	140,000	-	Account relates to miscellaneous charges for water services such as tagging fees and reconnection charges. Based on historical amounts, budget is accurate.
15	FS WATER ADMIN	20-22-120-670-00000-5760	UF BILL AND COLLECT PENALTIES	INTEREST AND PENALTIES	Revenues / Funding Source	140,261	134,909	100,356	140,000	135,000	(5,000)	Account relates to interest/penalties charged for unpaid water bills. Due to monthly billing, this amount is trending downward.
16	FS WATER ADMIN	20-22-120-670-00000-5753	UF BILL AND COLLECT AR FINANCE CHARGES	INTEREST AND PENALTIES	Revenues / Funding Source	1,354	458	-	300	300	-	Account relates to charges on outstanding payments for water fees, outside of regular supply of water (ex. custom work performed for a customer). Balance is reasonable based on previous years.
17	FS WATER ADMIN	20-22-120-000-00000-5529	CUF CAPITAL REVENUE	CAPITAL REVENUE	Revenues / Funding Source	-	-	-	436,130	629,867	193,737	Gas tax revenue to cover interest (429,250) and principle (200,617) payment for RWPH.
18	PW ADMIN	20-32-120-673-20026-6111	UF WATER ADM RETRO SALARIES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	229,700	(158,850)	-	249,700	(32,470)	(282,170)	The decrease in budget is due to the accrual for retro pay in the 2023 Budget being removed as contracts are expected to settle in 2023 or 2024. The Salary Wages and Benefit accounts reflect the expected settlement. The remaining budget reflects a 1% Vacancy Management budget to account for turnover and salary savings during the year.
19	PW ADMIN	20-32-120-673-00000-6119	UF WATER ADM PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	364,323	112,604	193,694	246,920	291,088	44,168	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
20	PW ADMIN	20-32-120-673-00000-6116	UF WATER ADM WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	7,359	5,042	5,282	7,500	8,117	617	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
21	PW ADMIN	20-32-120-673-00000-6115	UF WATER ADM WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	152,649	113,882	133,590	140,000	183,996	43,996	The increase in budget from the prior year relates to the proper coding for an Engineering Tech position. This results in a decrease in the Salaries Wages and Benefits budgets in the General Fund and Land Fund where the position was previously budgeted. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
22	PW ADMIN	20-32-120-673-00000-6114	UF WATER ADM SALARIES CAS REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	9,946	3,423	-	27,690	10,823	(16,867)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
23	PW ADMIN	20-32-120-673-00000-6111	UF WATER ADM SALARIES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	1,091,691	947,429	658,960	898,420	961,414	62,994	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
24	FS WATER ADMIN	20-22-120-672-00000-6119	UF WAT METER MAINT PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	61,392	66,483	53,568	60,000	67,537	7,537	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
25	FS WATER ADMIN	20-22-120-672-00000-6115	UF WAT METER MAINT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	126,215	125,532	109,414	125,000	140,703	15,703	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
26	FS WATER ADMIN	20-22-120-670-00000-6120	UF BILL AND COLLECT SALARY ALLOC	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	467,440	472,190	357,030	475,980	506,990	31,010	The budget relates to a salary allocation from the Financial Services and Payroll Functional Area in the General Fund to the Utility Fund to reflect the time that Financial Services spends on Water Utility related accounting duties.
27	PW ADMIN	20-32-120-673-00000-7540	UF WATER ADM CLOTHING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	191	-	-	1,000	-	(1,000)	Budget not required based on review of actuals.
28	PW ADMIN	20-32-120-673-00000-7508	UF WATER ADM TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,568	2,133	1,599	7,000	7,000	-	-Manager of Water and Sewer needs to obtain 1 Continuing Education Unit (CEU) every 2 years to retain Mandatory Operator Certification. This is achieved by attending Conferences/training workshops or taking correspondence courses to gain CEU's and expand knowledge base. Attend yearly conferences: Western Canada Water Conference. \$2,000.00 SWWA Conference. \$1,500.00 No-Dig North. \$2,500.00 Management related workshops. \$500.00
29	PW ADMIN	20-32-120-673-00000-7502	UF WATER ADM TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,572	1,315	1,679	1,230	1,230	-	Based on actual charges for data lines, internet, landlines, and cell phone usage.
30	PW ADMIN	20-32-120-673-00000-7410	Sent from Allocation "32-150-205 - Old City Yards Allocation" (100.00 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	282,970	138,980	150,030	200,000	176,110	(23,890)	Allocation to represent: 1. Water utility fund usage of Old City Yards. 1/3 of the costs are allocated to Utility Fund (58,602) 2. 1/3 of the small equipment and tools costs incurred at MSC. While MSC houses these costs, other operations such as sanitation and utility use and occupy the MSC facility. This line item allocates a portion of those costs to the respective fund to represent a more accurate depiction of where costs are used. (5,876) 3. The MSC operations have historically been funded from the General Fund despite these resources being used by other cost centers. While the cost of fixing individual pieces of equipment has been borne by the appropriate Funds, the remainder of the overhead for these operations has been provided for by the general tax base. Utility Fund operations utilize and occupy these facilities as well, it is recommended that the overhead for these centers be shared on a 50/50 basis. (111,631)
31	FS WATER ADMIN	20-22-120-672-00000-7578	UF WAT METER MAINT OTHER EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	715	-	1,039	4,500	4,500	-	anticipating jack hammer replacement
32	FS WATER ADMIN	20-22-120-672-00000-7541	UF WAT METER MAINT OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	41,192	(10,977)	36,945	40,000	45,000	5,000	Purchased meter costs are lower than historical costs due to the new meters. Budget is being increased by \$5,000 compared to 2023 due to inflation and expectations for 2024.
33	FS WATER ADMIN	20-22-120-672-00000-7540	UF WAT METER MAINT CLOTHING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	383	532	67	1,000	1,000	-	Estimate based on previous years.
34	FS WATER ADMIN	20-22-120-672-00000-7502	UF WAT METER MAINT TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,370	1,805	1,208	1,900	2,100	200	Based on actual charges for data lines, internet, landlines, and cell phone usage with an increased rate.
35	FS WATER ADMIN	20-22-120-672-00000-7501	UF WAT METER MAINT POSTAGE AND FREIGHT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	397	44	320	1,000	600	(400)	Decrease for less shipping in previous years. Based on average usage.
36	FS WATER ADMIN	20-22-120-670-00000-7584	UF BILL AND COLLECT PRINT SHOP SERV	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	8,531	-	-	500	500	-	reducing as messaging is on the back of water bills printed in house
37	FS WATER ADMIN	20-22-120-670-00000-7582	UF BILL AND COLLECT SPECIAL EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,046	5,138	4,989	2,700	5,000	2,300	Historical average for printer costs
38	FS WATER ADMIN	20-22-120-670-00000-7544	UF BILL AND COLLECT OFFICE SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	12,032	13,482	4,016	12,000	12,000	-	Price increase for envelopes
39	FS WATER ADMIN	20-22-120-670-00000-7502	UF BILL AND COLLECT TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,397	1,112	744	1,140	1,140	-	Based on actual charges for data lines, internet, landlines, and cell phone usage.

Functional Area	Account Number	AccountName	Category	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
40	FS WATER ADMIN	20-22-120-670-00000-7501	UF BILL AND COLLECT POSTAGE AND FREIGHT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	108,623	108,424	70,548	115,000	115,000	-	Increased postage costs- Canada post incentive mail only \$.01 discount
41	FS WATER ADMIN	20-22-120-670-00000-7410	Sent from Allocation "16-055-070 - IT Software Allocation" (7.78 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	37,600	30,240	40,260	47,040	6,780	Line item represents the allocation of IT software costs to their respective users. The IT section contains a detailed breakdown of these costs and the basis for allocation.
42	FS WATER ADMIN	20-22-120-670-00000-7410	Sent from Allocation "16-055-000 - IT Support Allocation" (27.27 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	18,000	18,000	13,500	18,000	18,000	-	Line item represents allocation of IT support provided by IT in the General Fund. Amount is determined using the basis that approximately \$2,000 per computer is a reasonable basis for allocation.
43	PW ADMIN	20-32-120-673-00000-7100	UF WATER ADM INT LT LOAN	INTEREST ON LTD	Expenses / Expenditure	95,677	70,888	-	53,950	27,503	(26,447)	CMHC Loan for Water Treatment Plant Upgrades. This loan expires in 2024. The 2024 Budget for interest expense was determined by Financial Services based on loan amortization schedules. The interest expense decreases each year as the loan is paid off.
44	FS WATER ADMIN	20-22-120-000-21372-7100	UF ADMIN WATER METER REPLACEMENT INT LT LOAN	INTEREST ON LTD	Expenses / Expenditure	124,942	110,991	-	96,590	81,735	(14,855)	Water Meter Replacement. The 2024 Budget for interest expense was determined by Financial Services based on loan amortization schedules. The interest expense decreases each year as the loan is paid off.
45	FS WATER ADMIN	20-22-120-672-00000-7300	UF WAT METER MAINT CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	25,020	26,460	21,060	27,000	27,000	-	The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
46	FS WATER ADMIN	20-22-120-670-00000-7238	UF BILL AND COLLECT COMPUTER SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	168,006	16,211	101,782	170,000	170,000	-	cellular water meter reading
47	FS WATER ADMIN	20-22-120-000-00000-8000	UF BAD DEBT EXP	BAD DEBT EXPENSE	Expenses / Expenditure	184,041	44,735	-	75,000	50,000	(25,000)	Bad debts relate to customer accounts that have been deemed uncollectable and are recorded at year end. The amount fluctuates each year and the current budget has been deemed sufficient.



**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

**FUNCTIONAL AREA: WATER TREATMENT AND MAINTENANCE**

This functional area includes the revenues associated with water sold and water fixed charges. The expenditures relate to the costs associated with the operation of the Water Treatment Plant and associated water delivery network.

<b>Water Treatment Plant</b>	<b>2024</b>	<b>2023</b>	<b>Variance</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUES</b>				
User Charges and Fees	\$115,000	\$80,000	\$35,000	43.75%
<b>Total Revenues</b>	<b>\$115,000</b>	<b>\$80,000</b>	<b>\$35,000</b>	<b>43.75%</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$2,656,855	\$2,436,650	\$220,205	9.04%
Contracted and General Services	\$81,740	\$73,730	\$8,010	10.86%
Interest on Long Term Debt	\$809,140	\$828,150	(\$19,010)	-2.30%
Fleet Expenses	\$394,090	\$394,090	\$0	0.00%
Maintenance Materials and Supplies	\$1,838,400	\$1,820,650	\$17,750	0.97%
Utilities	\$677,320	\$623,630	\$53,690	8.61%
Insurance	\$40,200	\$35,080	\$5,120	14.60%
<b>Total Expenses</b>	<b>\$6,497,745</b>	<b>\$6,211,980</b>	<b>\$285,765</b>	<b>4.60%</b>
<b>TOTAL DEFICIT</b>	<b>(\$6,382,745)</b>	<b>(\$6,131,980)</b>	<b>(\$250,765)</b>	<b>4.09%</b>

**SUMMARY OF CHANGES FROM YEAR 2023 BUDGET**

**REVENUES**

**\$35,000 increase in User Charges and Fees.** This revenue is generated by the Water Crane. Increase in revenue based on the increased rate for 2024 as set forth in the City’s Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021. The increase revenue is also reflective of more water sold at the Water Crane.

2023 YTD Oct/23	\$103,500
2022	\$101,591
2021	\$85,887

**EXPENDITURES**

**Salaries Wages and Benefits**

**\$220,205 increase** in Salaries Wages and Benefits as follows:

- **\$131,785** increase relating to general wages, including applicable step increases. This includes the Water Treatment Plant Operators.
- **\$68,570** increase for payroll benefits relating to increases in salaries and wages and WCB and CPP rates.
- **\$21,090** increase in overtime as it relates to budgeting for overtime at the increased general wages and a review of actual costs.
- **\$1,240 decrease** in statutory overtime based on current staffing and projections for 2024.

<b>Water Treatment Operations Salaries Wages and Benefits</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
Statutory Overtime	\$75,760	\$77,000	(\$1,240)	-1.61%
Salaries Casual	\$20,000	\$20,000	\$0	0.00%
Wages Regular	\$1,643,115	\$1,511,330	\$131,785	8.72%
Wages Overtime	\$218,090	\$197,000	\$21,090	10.71%
Payroll Benefits	\$699,890	\$631,320	\$68,570	10.86%
<b>Total Salaries Wages Benefits</b>	<b>\$2,656,855</b>	<b>\$2,436,650</b>	<b>\$220,205</b>	<b>9.04%</b>

**Salaries Casual – Budget of \$20,000**

The Water and Wastewater Treatment systems consist of very large buildings with multiple levels and also include many external pump houses and lift stations. For example the Water treatment facilities alone account for more than 80,000 square feet of internal area. In comparison this is larger than the Art Hauser Center and Ches Leach area (66,000 ft<sup>2</sup>). Keeping these facilities in clean and orderly fashion is paramount for staff safety and compliance to the Waterworks & Sewage Works Regulations. This casual janitorial, cleaning position will be shared between the water and waste water treatment facilities on a 50/50 basis throughout the year. This will improve facility cleanliness, allow for proactive cleaning and maintenance of floor coverings, and conduct routine deep cleanings of all areas inside the facilities.

**Contracted and General Services**

**\$8,010** increase in Contracted and General Services as follows:

- **\$10,000** increase in contracting for the Water Treatment Plant. \$4,000 as base funds used for specialized engineering services through the year for specialized equipment repair or analysis plus additional \$10,000 for structural analysis, review & designing of beam extension in the Actiflo area to support hoisting & rigging for safe lifting/handling of mixers and equipment in the 3 Contact basins. OH&S requirement under PART 13. The \$10,000 increase would be a **one-time expenditure**.
- **\$2,000** increase for specialized engineering services throughout the year for specialized equipment or analysis. E.g. Compaction Tests.
- **\$440** increase in the costs for Canadian Linen to supply floor mats for the outside entrance areas and carbon room.
- **\$2,000 decrease** for hiring contractors if needed to repair water main breaks. E.g.: tow trucks to move vehicles in work zones; contractors needed to haul City equipment; power poles needed to be removed or supported by SaskPower, etc.
- **\$2,000 decrease** for specialized computer programming on the Programmable Logic Controls (PLC) and Supervisory Control & Data Acquisition (SCADA) operating systems of the WTP.
- **\$430 decrease** in the yearly service agreement for software for the Water Crane.

**\$81,740 Total Contracted and General Services** as follows:

- **\$36,500** for conducting analytical testing on potable water. A certified laboratory must be used to comply with the Permit to Operate a Waterworks. Also used when providing water jugs for residences if a water service leak or a frozen water service lasts longer than one day.
- **\$16,000** for hiring contractors if needed to repair water main breaks. E.g.: tow trucks to move vehicles in work zones; contractors needed to haul City equipment; power poles needed to be removed or supported by SaskPower, etc.
- **\$14,000** for contracting for the Water Treatment Plant. \$4,000 as base funds used for specialized engineering services through the year for specialized equipment repair or analysis plus additional \$10,000 for structural analysis, review & designing of beam extension in the Actiflo area to support hoisting & rigging for safe lifting/handling of mixers and equipment in the 3 Contact basins. OH&S requirement under PART 13.

## WATER UTILITY FUND 2024 BUDGET

For the Year Ending December 31, 2024

- **\$4,000** for specialized engineering services throughout the year for specialized equipment or analysis. E.g. Compaction Tests.
- **\$3,600** for yearly service agreement for Water Crane software.
- **\$3,000** for specialized computer programming on the Programmable Logic Controls (PLC) and Supervisory Control & Data Acquisition (SCADA) operating systems of the WTP.
- **\$2,500** for the replacement of switches, routers, keyboards, and other computer related equipment to operate the SCADA system operational & office computers.
- **\$2,140** for the costs for Canadian Linen to supply floor mats for the outside entrance areas and carbon room. 7 mats = \$82 every 2 weeks (26) invoices throughout the year = \$2,140 total budget.

### Interest on Long Term Debt

**\$19,010 decrease** in Long Term Debt as principal payments are increasing, the interest payments are decreasing.

Interest on Long Term Debt	Expiry of Loan	2024 Budget	2023 Budget	Increase / (Decrease)
River Street Reservoir	Dec-42	\$196,255	\$202,520	(\$6,265)
2nd Avenue and Marquis Road Reservoir	Dec-42	\$183,635	\$189,500	(\$5,865)
Raw Water Pump House	Mar-57	\$429,250	\$436,130	(\$6,880)
<b>Total Interest on Long Term Debt</b>		<b>\$809,140</b>	<b>\$828,150</b>	<b>(\$19,010)</b>

On February 15, 2022, Council approved the Capital Financing for:

- Raw Water Pump House - \$12,803,000 to be payable over a period of 35 years. Interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.

**The interest and principal for the Loan borrowed for the Raw Water Pump House will be funded from the Canada Community Building Fund (formerly Gas Tax Funding).**

**Fleet Expenses**

The 2024 Budget incorporates a 0% increase related to the general fleet charge. **\$394,090 Total Fleet Expenses** is budgeted for fleet relating to the operation of the Water Treatment Plant.

**Maintenance Materials and Supplies**

**\$17,750 increase** in Maintenance Materials and Supplies as follows:

<b>Increase in Maintenance Materials and Supplies</b>	
<p>The water purification materials (potassium permanganate, coagulant, carbon, polymer, chlorine, sodium hydroxide, fluoride, orthophosphate and micr-osand are all consumable products required to properly treat the raw water providing a safe reliable potable water to the consumers. The raw water quality is very unpredictable and dictates the demand placed on these consumable materials through the treatment process making it very hard to accurately predict the volume of materials required year to year. These materials are subject to world trade market fluctuations/tariffs, exchange rates and transportation costs. It is best practice to use a minimum 4 year average of past expenditures as a base point for this budgeting process. Past actuals: 2019 = \$734,950, 2020 = \$874,000, 2021 = \$510,613, 2022 = \$790,235, 2023 = \$675,242 (used till August 10) + \$287,820 (forecasted usage from Aug 10 - Dec 31) = \$ 963,100. The 2024 product tender will be completed in early 2024 and an overall increase in the cost is anticipated. It is therefore recommended that the City keeps the same budget as last year which was \$1,041,038 (\$841,500 initial approval plus \$199,538 subsequently approved by Council on December 12, 2022)</p>	\$199,540
<p>This base budget is for covering off any maintenance or repairs to building equipment not related to heating, cooling or air movement. This would be things like overhead cranes/hoists, lifting devices, etc. This is to ensure safe handling/lifting of mixers/equipment from the three contact basins for maintenance work.</p>	\$12,500
<p>Proper routine preventative maintenance must be performed on all operational equipment to ensure proper working order. Properly maintaining operational assets ensures they can provide trouble free service to reach their potential end of life cycle without premature capital replacement. This account pays all equipment maintenance for the water treatment process and potable water distribution. There are hundreds of different types of equipment requiring routine repair and maintenance. A few examples are things like pump repair kits, rotork actuator repairs, chlorine system repairs, chemical injection quills, backflow preventer repairs, variable frequency drive repairs, electric motor rebuild/repairs, pressure relief valve repair kits, gauges, pressure sensors, level sensors, flow meters, chemical pump repairs, etc.</p>	\$10,000
<p>The Millwright is recommending to purchase a replacement pump for the water crane to ensure service is not interrupted. The City would install the new pump and then refurbish the old one to have as a spare. The pump alone received a quote for \$7,200 - a total of \$8,000 is budgeted to factor in the maintenance materials and supplies, in addition to the pump, for this one time item. This would be a <b>one-time expenditure for 2024</b>.</p>	\$8,000

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

Budget increase for ladders, safety equipment, harnesses, slings, fall arrest equipment etc.	\$1,500
Budget increase for mechanical/electrical/instrumentation equipment and parts shipping.	\$1,300
Budget increase for purchasing maintenance parts for pumps, motors, valves, pipe fittings, and electric parts; and to keep up with the preventative maintenance program. Based on 2023 budget, an additional increment of \$1,300 is requested.	\$1,300
Concrete needed to repair walkways after a water main break.	\$1,000
Budget for maintenance staff to attend specialized training course/workshops. Depending upon training course availability some years may require more budget.	\$500
The City has a historical practice of recovering costs expended in the General Fund from the Utility, Sanitation and Capital Funds. Given that a substantial part of the boulevard and asphalt work relates to utility repairs, it is apparent that a portion of the cost associated with this activity should be recovered from the Utility Fund. The budget amount represents 10% of the overall spending in this area and is appropriate to be recovered from the Utility Fund.	\$310
For consumable products like the cards for the crane, printer paper, electrical supplies, switches, wires, etc.	\$200
Budget used for payment of photocopier charges. Monthly charges range from \$11 to \$40 per month depending on the amount of copies. Historical, yearly costs are in the \$225 to \$490 range.	(\$100)
Building maintenance. With the new facility being operational (Raw Water Pump House), this budget has been reduced by \$500 and will be sufficient for now.	(\$500)
Decrease of budget for consumable materials like grease, fittings, dechlorinating chemicals, etc.	(\$500)
Funds used for payment of employee professional membership fees such as: Association of Certified Technologists, Fireman's certificates, Operator Certification, Saskatchewan Water & Wastewater Association, Western Canada Water, and AWWA etc. AWWA = 1 membership = \$220 US dollars; ASCT = \$250 X 4 employees = \$1000; Operator Certification = \$175 X 5 employees = \$875.	(\$1,000)
Decrease of budget for yearly calibrations of portable turbidity and chlorine testers. For 2024, budget is not required.	(\$1,000)
Base budget is used for consumable operating supplies for building maintenance. Items like filters for the air handling units, floor and wall paint, exterior lights, lumber, metal, etc.	(\$1,000)
Account is used for purchasing lock out equipment, safety harnesses, lanyards, respirator cartridges for particulate and acid gases, and other specialty equipment related to safety. After the pandemic, a reduction has been observed in the usage of this account.	(\$1,000)
Base budget for 2024 required in setting up the new pump house with the required operating supplies. Supplies purchased range from lubricating materials, cleaning supplies, consumable materials like rags, grease, lights, de-chlorination pucks, etc.	(\$1,000)
This was used for signage with the unidirectional flush. We are no longer using signs as part of the operation.	(\$1,000)

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

This account is used for payment of courier/mail services for shipment of daily water samples, delivery operating supplies to the WTP throughout the year.	(\$1,300)
Reduction in training. The Manager and 11 employees need to obtain 1.2 Continuing education units (CEU) every 2 years to retain Mandatory Operator Certification. This is achieved by attending conferences/training workshops or taking correspondence courses to expand their knowledge base. Cal State courses + Classification upgrades = \$5000; safety related training = \$2,500; SWWA Conference = \$2,500. Manager/Supervisor - attend yearly conferences: Western Canada Water Conference \$2,000; SWWA \$1,500. Budget can be reduced for 2024.	(\$1,500)
Reduction in asphalt needed to repair street surface after repairing a water service.	(\$3,000)
After a valve repair or replacement, base gravel is needed on the top surface before asphalt can be laid.	(\$3,000)
Reduction in asphalt needed to repair street surface after a water main break.	(\$3,000)
Reduction in Permits and License Fees for the Saskatchewan Technical Safety Authority for Boiler/Pressure Vessel Registration and Inspection Certificates. Charges for inspection and maintenance of portable turbidity testers and portable chlorine testers.	(\$3,500)
Reduction for external equipment hired by the City (e.g. Hired Tandem Truck). This account will vary from year to year depending on how many watermain breaks there will be in the year. This account can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks.	(\$5,000)
After a water main break, base gravel is needed on the top surface before asphalt can be laid	(\$5,000)
This entails a wide variety of parts and tools involved in water main repairs. Budget depends on the amount of water main breaks that occur in any year.	(\$10,000)
The base Budget is used for maintaining specialized equipment serviced by outside agencies and for purchasing specialized items/equipment like chemical pumps, flow meters, and probes. For instance there are 13 different dosing pumps alone throughout the facility at varying service life stages. Many of these dosing pumps range in price from \$3,000 to \$15,000 each.	(\$15,000)
Removal of one-time 2023 expenditure of \$15,000 for polymer hot water replacement.	
Decrease related to the removal of one time expenditure for the replacement of the media in the chlorine gas scrubber. <u>One-time expenditure from 2023.</u>	(\$161,000)
<b>Total Maintenance Materials and Supplies – Increase in 2024</b>	<b>\$17,750</b>

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

**Utilities**

**\$53,690** increase in Utilities primarily related to the increased cost of electricity for the Raw Water Pump House offset by other savings as follows:

<b>Utilities</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase / (Decrease)</b>
WTP - Water & Sewer	\$2,640	\$2,660	(\$20)
WTP - Heating Fuels	\$62,337	\$74,100	(\$11,763)
WTP - Electricity	\$352,270	\$351,300	\$970
Raw Water Operation - Heating Fuels	\$15,918	\$12,000	\$3,918
Raw Water Operation - Electricity	\$118,408	\$52,000	\$66,408
2nd Avenue Reservoir - Heating Fuels	\$2,917	\$3,300	(\$383)
2nd Avenue Reservoir - Electricity	\$59,360	\$64,400	(\$5,040)
Marquis Road Reservoir - Heating Fuels	\$2,968	\$1,870	\$1,098
Marquis Road Reservoir - Electricity	\$60,502	\$62,000	(\$1,498)
<b>Total Utilities</b>	<b>\$677,320</b>	<b>\$623,630</b>	<b>\$53,690</b>

**Insurance**

**\$5,120** increase in Insurance based on review of actual costs and consideration of annual increases for 2024 estimated by the City's Insurance Broker as follows:

<b>Insurance</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase / (Decrease)</b>
Water Treatment Plant	\$29,930	\$27,210	\$2,720
Raw Water Pump House	\$6,610	\$4,500	\$2,110
2nd Avenue Reservoir	\$1,860	\$1,710	\$150
Marquis Road Reservoir	\$1,800	\$1,660	\$140
<b>Total Insurance</b>	<b>\$40,200</b>	<b>\$35,080</b>	<b>\$5,120</b>



Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	One Time Item	
1	PW WTP WATER CRANE	20-32-500-607-00000-5300	UF WATER CRANE WATER	USER CHARGES AND FEES	Revenues / Funding Source	85,887	101,591	103,500	80,000	115,000	35,000	Revenue that is generated by the Water Crane. Revenue increased by \$35,000 based on revenue over the last couple years. 2023 YTD Oct \$95,708 2022 \$101,591 2021 \$85,887	FALSE
2	PW WTP	20-32-500-609-20660-7653	UF WTP 2ND AVE RESERVIOR OPER ELECTRICITY	UTILITIES	Expenses / Expenditure	49,302	58,422	34,200	64,400	59,362	(5,038)	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024.	FALSE
3	PW WTP	20-32-500-609-20660-7652	UF WTP 2ND AVE RESERVIOR OPER HEAT FUEL	UTILITIES	Expenses / Expenditure	2,535	2,556	1,876	3,300	2,917	(383)	The 2024 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates an estimated decrease in commodity rate from \$4.20 to \$3.30 per gigajoule and delivery service rate increase of 5% effective October 1, 2023, and the increase in the carbon tax from \$65 to \$80 per tonne, effective April, 2024.	FALSE
4	PW WTP	20-32-500-608-20660-7653	UF WTP MARQ RD RESERVIOR OPER ELECTRICITY	UTILITIES	Expenses / Expenditure	54,622	53,569	38,624	62,000	60,502	(1,498)	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024.	FALSE
5	PW WTP	20-32-500-608-20660-7652	UF WTP MARQ RD RESERVIOR OPER HEAT FUEL	UTILITIES	Expenses / Expenditure	1,946	2,820	1,595	1,870	2,968	1,098	The 2024 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates an estimated decrease in commodity rate from \$4.20 to \$3.30 per gigajoule and delivery service rate increase of 5% effective October 1, 2023, and the increase in the carbon tax from \$65 to \$80 per tonne, effective April, 2024.	FALSE
6	PW WTP	20-32-500-604-20660-7653	UF WTP RAW WATER OPER ELECTRICITY	UTILITIES	Expenses / Expenditure	44,098	48,180	57,102	52,000	118,408	66,408	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024.	FALSE
7	PW WTP	20-32-500-604-20660-7652	UF WTP RAW WATER OPER HEAT FUEL	UTILITIES	Expenses / Expenditure	7,723	17,719	3,414	12,000	15,918	3,918	The 2024 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates an estimated decrease in commodity rate from \$4.20 to \$3.30 per gigajoule and delivery service rate increase of 5% effective October 1, 2023, and the increase in the carbon tax from \$65 to \$80 per tonne, effective April, 2024.	FALSE
8	PW WTP	20-32-500-601-20660-7653	UF WATER PLANT OPER ELECTRICITY	UTILITIES	Expenses / Expenditure	306,881	328,147	203,447	351,300	352,270	970	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024.	FALSE
9	PW WTP	20-32-500-601-20660-7652	UF WATER PLANT OPER HEAT FUEL	UTILITIES	Expenses / Expenditure	51,252	60,090	30,893	74,100	62,337	(11,763)	The 2024 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates an estimated decrease in commodity rate from \$4.20 to \$3.30 per gigajoule and delivery service rate increase of 5% effective October 1, 2023, and the increase in the carbon tax from \$65 to \$80 per tonne, effective April, 2024.	FALSE
10	PW WTP	20-32-500-601-20660-7651	UF WATER PLANT OPER WATER AND SEWER	UTILITIES	Expenses / Expenditure	2,625	2,633	2,197	2,660	2,640	(20)	Budget based on a review of prior year usage, current year billings, and expectations for 2024.	FALSE
11	PW WTP	20-32-500-609-20652-6119	UF WTP 2ND AVE RESERVIOR EQUIP MAINT PAYROLL BEN	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	826	1,271	575	1,040	1,286	246	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
12	PW WTP	20-32-500-609-20652-6115	UF WTP 2ND AVE RESERVIOR EQUIP MAINT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	2,273	3,197	1,380	3,000	3,572	572	Wages for maintenance workers. Electrician, Instrument techs & Millwright. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
13	PW WTP	20-32-500-608-20652-6119	UF WTP MARQ RD RESERVIOR EQUIP MAINT PAYROLL BEN	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	1,892	1,204	952	1,570	1,700	130	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
14	PW WTP	20-32-500-608-20652-6115	UF WTP MARQ RD RESERVIOR EQUIP MAINT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	5,331	3,247	2,287	4,580	4,957	377	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
15	PW WTP WATER CRANE	20-32-500-607-00000-6119	UF WATER CRANE PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	-	-	-	180	179	(1)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
16	PW WTP WATER CRANE	20-32-500-607-00000-6115	UF WATER CRANE WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	-	-	-	500	541	41	Budget is for maintenance of the water crane by electrician, instrument technologists and millwright. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
17	PW WTP	20-32-500-604-20652-6119	UF WTP RAW WATER EQUIP MAINT PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	2,627	6,142	7,606	3,850	5,871	2,021	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
18	PW WTP	20-32-500-604-20652-6116	UF WTP RAW WATER EQUIP MAINT WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	685	1,481	725	1,000	1,082	82	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
19	PW WTP	20-32-500-604-20652-6115	UF WTP RAW WATER EQUIP MAINT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	7,589	17,215	18,599	10,350	16,235	5,885	Wages for city staff millwright, two E/I'S, and relief operators performing maintenance on this facility. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
20	PW WTP MAINTENANCE	20-32-500-602-20659-6119	UF WTP FROST PROTECT PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	4,551	792	4,234	600	3,960	3,360	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
21	PW WTP MAINTENANCE	20-32-500-602-20659-6115	UF WTP FROST PROTECT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	11,868	2,334	12,987	2,000	12,000	10,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
22	PW WTP MAINTENANCE	20-32-500-602-20658-6119	UF WTP SERVICE CONNECTION PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	59,166	62,661	68,648	86,760	81,621	(5,139)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
23	PW WTP MAINTENANCE	20-32-500-602-20658-6116	UF WTP SERVICE CONNECTION WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	32,015	50,636	33,606	40,000	43,293	3,293	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	One Time Item	
24	PW WTP MAINTENANCE	20-32-500-602-20658-6115	UF WTP SERVICE CONNECTION WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	171,427	180,897	176,294	240,000	220,000	(20,000)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
25	PW WTP MAINTENANCE	20-32-500-602-20657-6119	UF WTP FIRE HYDRANT MAINT PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	5,702	9,936	9,472	7,800	8,475	675	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
26	PW WTP MAINTENANCE	20-32-500-602-20657-6116	UF WTP FIRE HYDRANT MAINT WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	1,168	682	3,393	2,000	2,165	165	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
27	PW WTP MAINTENANCE	20-32-500-602-20657-6115	UF WTP FIRE HYDRANT MAINT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	28,717	33,845	25,481	25,000	27,058	2,058	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
28	PW WTP MAINTENANCE	20-32-500-602-20656-6119	UF WTP VALVES MAINT PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	24,489	14,496	7,333	13,820	15,434	1,614	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
29	PW WTP MAINTENANCE	20-32-500-602-20656-6116	UF WTP VALVES MAINT WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	11,570	5,899	3,101	6,000	6,494	494	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
30	PW WTP MAINTENANCE	20-32-500-602-20656-6115	UF WTP VALVES MAINT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	70,811	39,926	20,298	40,000	43,293	3,293	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
31	PW WTP MAINTENANCE	20-32-500-602-20655-6119	UF WTP WATERMAIN LEAK DETECT PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	-	38	77	360	195	(165)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
32	PW WTP MAINTENANCE	20-32-500-602-20655-6115	UF WTP WATERMAIN LEAK DETECT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	-	209	225	1,000	541	(459)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
33	PW WTP MAINTENANCE	20-32-500-602-20654-6119	UF WTP WATERMAIN REPAIR PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	143,221	160,301	123,210	125,980	152,175	26,195	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
34	PW WTP MAINTENANCE	20-32-500-602-20654-6116	UF WTP WATERMAIN REPAIR WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	76,693	105,412	66,689	90,000	97,410	7,410	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
35	PW WTP MAINTENANCE	20-32-500-602-20654-6115	UF WTP WATERMAIN REPAIR WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	285,336	333,092	190,385	260,000	313,875	53,875	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
36	PW WTP	20-32-500-601-20660-6119	UF WATER PLANT OPER PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	268,831	291,222	245,436	298,200	330,600	32,400	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
37	PW WTP	20-32-500-601-20660-6116	UF WATER PLANT OPER WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	65,567	67,737	47,511	55,000	64,940	9,940	Overtime is incurred when critical positions must be filled and not all overtime situations can be avoided with a 24/7 365 day essential service operation. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
38	PW WTP	20-32-500-601-20660-6115	UF WATER PLANT OPER WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	643,869	699,649	537,962	700,000	757,630	57,630	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
39	PW WTP	20-32-500-601-20660-6114	UF WATER PLANT OPER SALARIES CAS REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	-	-	-	20,000	20,000	-	The Water and Wastewater Treatment systems consist of very large buildings with multiple levels and also include many external pump houses and lift stations. For example the Water treatment facilities alone account for more than 80,000 square feet of internal area. In comparison this is larger than the Art Hauser center and Ches Leach area (66,000 ft <sup>2</sup> ). Keeping these facilities in clean and orderly fashion is paramount for staff safety and compliance to the Waterworks & Sewage Works Regulations. This casual janitorial, cleaning position will be shared between the water and wastewater treatment facilities on a 50/50 basis throughout the year. The Janitor event worker 1 casual will improve facility cleanliness, allow for proactive cleaning and maintenance of floor coverings, conduct routine deep cleanings of all areas inside the facilities.	FALSE
40	PW WTP	20-32-500-601-20660-6113	UF WATER PLANT OPER STAT PAY	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	12,694	41,688	56,899	77,000	75,763	(1,237)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
41	PW WTP	20-32-500-601-20652-6119	UF WATER PLANT EQUIP MAINT PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	88,079	94,354	78,637	90,410	97,583	7,173	For WTP maintenance staff. Millwright and two E/I'S. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
42	PW WTP	20-32-500-601-20652-6116	UF WATER PLANT EQUIP MAINT WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	1,954	1,919	1,898	3,000	2,706	(294)	Emergency repairs must be made when equipment breaks down which sometimes requires after hours and weekend maintenance. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
43	PW WTP	20-32-500-601-20652-6115	UF WATER PLANT EQUIP MAINT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	222,042	230,817	179,687	222,900	241,251	18,351	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
44	PW WTP	20-32-500-601-20650-6119	UF WATER PLANT BLDG MAINT PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	1,353	20	-	750	812	62	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
45	PW WTP	20-32-500-601-20650-6115	UF WATER PLANT BLDG MAINT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	2,253	40	-	2,000	2,165	165	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.	FALSE
46	PW WTP	20-32-500-609-20660-7585	UF WTP 2ND AVE RESERVIOR OPER LICENSES AND PERMITS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	100	50	-	100	100	-	For SaskPower annual permit.	FALSE
47	PW WTP	20-32-500-609-20652-7574	UF WTP 2ND AVE RESERVIOR EQUIP MAINT BUILDING MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	1,500	1,500	-	For building maintenance on doors, exterior finishes, roof, security fence, etc	FALSE
48	PW WTP	20-32-500-609-20652-7573	UF WTP 2ND AVE RESERVIOR EQUIP MAINT MECH EQ MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	4,536	636	742	1,000	1,000	-	for maintenance and servicing of building heating and cooling devices	FALSE
49	PW WTP	20-32-500-609-20652-7566	UF WTP 2ND AVE RESERVIOR EQUIP MAINT MECH EQ	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,464	2,463	-	1,000	1,000	-	for purchasing mechanical equipment parts for pumps, electric motors, valves, actuators, switches, solenoids, etc.	FALSE
50	PW WTP	20-32-500-609-20652-7541	UF WTP 2ND AVE RESERVIOR EQUIP MAINT OP SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	78	1,055	99	1,000	1,000	-	For consumable cleaning materials, brooms, mops, hand towels, grease, oils, lights, etc.	FALSE
51	PW WTP	20-32-500-609-20652-7502	UF WTP 2ND AVE RESERVIOR EQUIP MAINT TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,047	1,055	704	1,080	1,080	-	Based on actual charges for data lines, internet, landlines, and cell phone usage.	FALSE
52	PW WTP	20-32-500-608-20652-7585	UF WTP MARQ RD RESERVIOR EQUIP MAINT LICENSES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	100	50	-	330	330	-	This account covers for the costs related to electrical permits and licenses.	FALSE

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	One Time Item	
53	PW WTP	20-32-500-608-20652-7574	UF WTP MARQ RD RESERVIOR EQUIP MAINT BUILDING MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,417	-	-	1,000	1,000	-	This account covers for the costs associated with the building maintenance and repairs on things like doors, concrete repairs, paint jobs, etc.	FALSE
54	PW WTP	20-32-500-608-20652-7573	UF WTP MARQ RD RESERVIOR EQUIP MAINT MECH EQ MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	530	580	530	1,000	1,000	-	This account covers for the costs associated with the maintenance and repairs on the mechanical equipment like heating system unit, cooling unit, etc.	FALSE
55	PW WTP	20-32-500-608-20652-7566	UF WTP MARQ RD RESERVIOR EQUIP MAINT MECH EQ	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	938	1,956	-	1,500	1,500	-	This account covers for the costs associated with the repairs/rebuilds/replacements of important pump house assets like pumps, motor, valves, piping system, etc. The value assigned to this account is based on last two years estimate.	FALSE
56	PW WTP	20-32-500-608-20652-7541	UF WTP MARQ RD RESERVIOR EQUIP MAINT OP SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	9,970	-	500	500	-	This account covers for the costs associated with the operating supplies needed in the functioning of the equipment. This includes but not limited to oil, grease, filters and other necessary parts.	FALSE
57	PW WTP	20-32-500-608-20652-7502	UF WTP MARQ RD RESERVIOR EQUIP MAINT TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,047	1,055	735	1,080	1,080	-	Based on actual charges for data cable lines, internet and landlines usage.	FALSE
58	PW WTP WATER CRANE	20-32-500-607-00000-7578	UF WATER CRANE OTHER EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	747	-	-	500	500	-	for maintenance costs of specialized controller, printers for the station interface.	FALSE
59	PW WTP WATER CRANE	20-32-500-607-00000-7578	UF WATER CRANE OTHER EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	-	8,000	8,000	The Millwright is recommending to purchase a replacement pump for the water crane to ensure service is not interrupted. The City would install the new pump and then refurbish the old one to have as a spare. The pump alone received a quote for \$7,200 - a total of \$8,000 is budgeted to factor in the maintenance materials and supplies, in addition to the pump, for this one time item.	TRUE
60	PW WTP WATER CRANE	20-32-500-607-00000-7574	UF WATER CRANE BUILDING MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	500	500	-	For maintenance costs on maintaining the station.	FALSE
61	PW WTP WATER CRANE	20-32-500-607-00000-7541	UF WATER CRANE OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	959	500	700	200	for consumable products like the cards for the crane, printer paper, electrical supplies, switches, wires, etc.	FALSE
62	PW WTP WATER CRANE	20-32-500-607-00000-7502	UF WATER CRANE TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	861	574	900	900	-	Based on actual charges for data lines, internet, landlines, and cell phone usage.	FALSE
63	PW WTP	20-32-500-604-20660-7541	UF WTP RAW WATER OPER OPER SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	100	150	1,459	500	-	(500)	Budget not required.	FALSE
64	PW WTP	20-32-500-604-20652-7585	UF WTP RAW WATER EQUIP MAINT LICENSES AND PERMITS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	277	698	266	430	430	-	Funds for boiler permit/ pressure vessel certification at the Technical Safety Authority and for SaskPower electrical permits.	FALSE
65	PW WTP	20-32-500-604-20652-7574	UF WTP RAW WATER EQUIP MAINT BUILDING MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	801	1,338	124	2,000	1,500	(500)	Building maintenance of this facility. With the new facility being operational, this budget has been cut back by \$500 and will be sufficient for now.	FALSE
66	PW WTP	20-32-500-604-20652-7573	UF WTP RAW WATER EQUIP MAINT MECHANICAL EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,226	1,411	1,859	2,000	2,000	-	With the new facility and equipment, this budget should be able to cover any incurred costs.	FALSE
67	PW WTP	20-32-500-604-20652-7566	UF WTP RAW WATER EQUIP MAINT PARTS MECH EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	6,334	4,528	7,645	4,700	6,000	1,300	For purchasing maintenance parts for pumps, motors, valves, pipe fittings, electric parts, etc. and to keep up with the preventative maintenance program. Based on 2023 budget, an additional increment of \$1,300 is requested.	FALSE
68	PW WTP	20-32-500-604-20652-7545	UF WTP RAW WATER EQUIP MAINT SAFETY SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	-	1,500	1,500	ladders, safety equipment, harnesses, slings, fall arrest equipment etc.	FALSE
69	PW WTP	20-32-500-604-20652-7541	UF WTP RAW WATER EQUIP MAINT OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	829	2,185	579	3,500	2,500	(1,000)	Base budget for 2024 required in setting up the new pump house with the required Operating supplies. Supplies purchased range from lubricating materials, cleaning supplies, consumable materials like rags, grease, lights, de-chlorination pucks, etc.	FALSE
70	PW WTP	20-32-500-604-20652-7502	UF WTP RAW WATER EQUIP MAINT TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	1,000	1,000	-	to cover costs of telephone land line in the facility.	FALSE
71	PW WTP MAINTENANCE	20-32-500-602-20659-7541	UF WTP FROST PROTECT OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,548	9,399	3,531	6,000	6,000	-	By-Passes and Freeze Boxes are utilized to help prevent water services from freezing on identified services susceptible to freezing.	FALSE
72	PW WTP MAINTENANCE	20-32-500-602-20658-7580	UF WTP SERVICE CONNECTION HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,087	4,130	8,715	12,100	12,100	-	This is for external equipment hired by the City (eg. Hired Trucks). This acct. will vary from year to year depending on how many Water Service Repairs or leaks there will be in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs should be considered.	FALSE
73	PW WTP MAINTENANCE	20-32-500-602-20658-7578	UF WTP SERVICE CONNECTION OTHER EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	1,000	-	(1,000)	Nothing has been charged to this account in the past 3 years.	FALSE
74	PW WTP MAINTENANCE	20-32-500-602-20658-7541	UF WTP SERVICE CONNECTION OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	27,448	34,571	53,802	45,000	45,000	-	This entails a wide variety of parts and tools involved in repairing or replacing a water service. This acct. can vary depending on the amount of water service leaks or any other repairs that are needed in any year.	FALSE
75	PW WTP MAINTENANCE	20-32-500-602-20658-7533	UF WTP SERVICE CONNECTION GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	39,972	11,950	4,204	18,000	18,000	-	After a water service has been excavated, black dirt is needed for the green space areas. Community Services has started to purchase black dirt which has brought this acct. up recently.	FALSE
76	PW WTP MAINTENANCE	20-32-500-602-20658-7532	UF WTP SERVICE CONNECTION CONCRETE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	10,024	12,515	7,111	20,000	20,000	-	Concrete needed to repair walkways after a water service repair.	FALSE
77	PW WTP MAINTENANCE	20-32-500-602-20658-7531	UF WTP SERVICE CONNECTION ASPHALT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	18,790	12,354	16,621	23,000	20,000	(3,000)	Asphalt needed to repair street surface after repairing a water service.	FALSE
78	PW WTP MAINTENANCE	20-32-500-602-20658-7522	UF WTP SERVICE CONNECTION PROPANE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	30	30	-	Propane refill for small portable steamer. Current budget is sufficient.	FALSE
79	PW WTP MAINTENANCE	20-32-500-602-20658-7512	UF WTP SERVICE CONNECTION OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	132	483	1,010	200	200	-		FALSE
80	PW WTP MAINTENANCE	20-32-500-602-20658-7508	UF WTP SERVICE CONNECTION TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	7,759	-	-	10,000	10,000	-	Employees need to be a Class 3 Water Distribution and Class 3 Waste Water Collection Operators in the Water and Sewer department. A minimum of 450 Continuing Education Units (CEU's) are needed to be fully qualified as WD3 and WWC3. 1 CEU is equal to 1 hour of training. Training is needed for 2 employees to do online courses through Saskpolytech and/or California State. These Certifications are mandatory to retain Operator Certification. Fireman's (Boilers) Certificate is needed to operate the Steamers. This is regulated by the Boiler and Pressure Vessel Act and enforced by the Technical Safety Authority of Saskatchewan. These are utilized for steaming storm drains and thawing valves in the winter when there is a water break. Employees need the training and then have to pass the Fireman's test in order to be qualified to operate the steamers. Distribution and Collection Courses. \$4,000.00/person x 2 staff = \$8,000.00 Fireman's Training. \$1,000.00/person x 2 staff = \$2,000.00	FALSE
81	PW WTP MAINTENANCE	20-32-500-602-20658-7506	UF WTP SERVICE CONNECTION MEMBERSHIPS AND DUES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	58	-	-	1,000	1,000	-	Funds used for payment of employee professional membership fees such as: Fireman's Certificates, Operator Certification, Saskatchewan Water & Wastewater Association, AWWA, etc.	FALSE
82	PW WTP MAINTENANCE	20-32-500-602-20657-7580	UF WTP FIRE HYDRANT MAINT HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	339	-	-	500	500	-	This is for external equipment hired by the City (eg. Hired Tandem Truck). This acct. will vary from year to year depending on how many Fire Hydrants have to be Repaired or Replaced in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs should be considered.	FALSE
83	PW WTP MAINTENANCE	20-32-500-602-20657-7541	UF WTP FIRE HYDRANT MAINT OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	6,816	22,247	31,830	30,000	30,000	-	This entails a wide variety of parts and tools involved in the mtce. and replacement of Fire Hydrants. This acct. can vary depending on the amount of Fire Hydrants that need to be repaired or replaced in any year.	FALSE
84	PW WTP MAINTENANCE	20-32-500-602-20657-7533	UF WTP FIRE HYDRANT MAINT GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	583	-	2,130	1,500	1,500	-	After Fire Hydrant repair or replacement, black dirt is needed for the green space areas.	FALSE
85	PW WTP MAINTENANCE	20-32-500-602-20657-7532	UF WTP FIRE HYDRANT MAINT CONCRETE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	2,957	1,000	1,000	-	Concrete needed to repair walkways after a Fire Hydrant repair or replacement.	FALSE
86	PW WTP MAINTENANCE	20-32-500-602-20657-7531	UF WTP FIRE HYDRANT MAINT ASPHALT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	6,209	1,000	1,000	-	Asphalt needed to repair street surface after a repair or replacement of a Fire Hydrant.	FALSE
87	PW WTP MAINTENANCE	20-32-500-602-20656-7580	UF WTP VALVES MAINT HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,463	3,806	-	1,000	1,000	-	This is for external equipment hired by the City (eg. Hired Tandem Truck). This acct. will vary from year to year depending on how many Water Main Valves have to be Repaired or Replaced in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs should be considered.	FALSE

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	One Time Item	
88	PW WTP MAINTENANCE	20-32-500-602-20656-7541	UF WTP VALVES MAINT OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	51,751	40,534	14,241	25,000	25,000	-	This entails a wide variety of parts and tools involved in the repairs or replacements of water main valves. This acct. can vary depending on the amount of water main valves have to be repaired or replaced in any year. Budget is sufficient.	FALSE
89	PW WTP MAINTENANCE	20-32-500-602-20656-7533	UF WTP VALVES MAINT GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	7,584	1,751	1,644	6,000	3,000	(3,000)	After a valve repair or replacement, base gravel is needed on the top surface before asphalt can be laid.	FALSE
90	PW WTP MAINTENANCE	20-32-500-602-20656-7532	UF WTP VALVES MAINT CONCRETE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,918	-	516	1,500	1,500	-	Concrete needed to repair walkways after a water main valve repair.	FALSE
91	PW WTP MAINTENANCE	20-32-500-602-20656-7531	UF WTP VALVES MAINT ASPHALT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	27,272	18,573	9,594	20,000	20,000	-	Asphalt needed to repair street surface after repairing or replacing a water main valve	FALSE
92	PW WTP MAINTENANCE	20-32-500-602-20656-7512	UF WTP VALVES MAINT OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	44	-	110	150	150	-		FALSE
93	PW WTP MAINTENANCE	20-32-500-602-20654-7585	UF WTP WATERMAIN REPAIR LICENSES AND PERMITS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	115	63,656	80	6,500	3,000	(3,500)	Permits and License Fees for the Saskatchewan Technical Safety Authority for Boiler/Pressure Vessel Registration and Inspection Certificates. Charges for inspection and mtce. of portable Turbidity testers and portable chlorine testers.	FALSE
94	PW WTP MAINTENANCE	20-32-500-602-20654-7580	UF WTP WATERMAIN REPAIR HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	26,519	4,890	671	30,000	25,000	(5,000)	This is for external equipment hired by the City (eg. Hired Tandem Truck). This acct. will vary from year to year depending on how many watermain breaks there will be in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs was considered.	FALSE
95	PW WTP MAINTENANCE	20-32-500-602-20654-7544	UF WTP WATERMAIN REPAIR OFFICE SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	177	175	107	100	100	-	Pens, pencils, etc. Normal office requirements that are needed. Current budget is sufficient.	FALSE
96	PW WTP MAINTENANCE	20-32-500-602-20654-7541	UF WTP WATERMAIN REPAIR OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	41,998	68,576	22,777	60,000	50,000	(10,000)	This entails a wide variety of parts and tools involved in water main repairs. This acct. can vary depending on the amount of water main breaks occur in any year. Budget is sufficient.	FALSE
97	PW WTP MAINTENANCE	20-32-500-602-20654-7540	UF WTP WATERMAIN REPAIR CLOTHING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,433	2,754	795	4,000	4,000	-	Used for Safety Footwear and Water Resistant gear for employees. This can change from year to year depending on replacements or new employees. Current budget amount is sufficient.	FALSE
98	PW WTP MAINTENANCE	20-32-500-602-20654-7534	UF WTP WATERMAIN REPAIR CHEMICAL	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	7,129	-	3,000	3,000	-	Chemicals used in disinfecting watermain during watermain breaks (Hypochlorite Solution), chemicals used to shock treat new watermain (Calcium Hypochlorite), and chemicals used to dechlorinate water when flushing mains (Sodium Sulfite). These are all regulatory standards that need to be followed.	FALSE
99	PW WTP MAINTENANCE	20-32-500-602-20654-7533	UF WTP WATERMAIN REPAIR GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	13,431	4,470	2,301	13,000	8,000	(5,000)	After a water main break, base gravel is needed on the top surface before asphalt can be laid	FALSE
100	PW WTP MAINTENANCE	20-32-500-602-20654-7532	UF WTP WATERMAIN REPAIR CONCRETE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,033	8,589	1,178	1,000	2,000	1,000	Concrete needed to repair walkways after a water main break.	FALSE
101	PW WTP MAINTENANCE	20-32-500-602-20654-7531	UF WTP WATERMAIN REPAIR ASPHALT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	27,706	39,950	13,444	53,000	50,000	(3,000)	Asphalt needed to repair street surface after a water main break.	FALSE
102	PW WTP MAINTENANCE	20-32-500-602-20654-7512	UF WTP WATERMAIN REPAIR OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	813	1,318	1,120	1,700	1,700	-	Payment to employees who work 1.5 hours past their regular shift.	FALSE
103	PW WTP MAINTENANCE	20-32-500-602-20654-7511	UF WTP WATERMAIN REPAIR MTG SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	143	341	-	300	300	-	Used for meetings with Regulatory Agencies. Also used for crews. Lots of emergency call outs with the crews. Time sensitive to get to work and repair water main breaks which can be a full day or longer for example. Use this acct. to buy lunch or supper for the crew when there has been non stop work and long hours on call outs.	FALSE
104	PW WTP MAINTENANCE	20-32-500-602-20654-7508	UF WTP WATERMAIN REPAIR TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	8,454	1,470	185	10,000	10,000	-	11 employees need to obtain 1 Continuing Education Unit (CEU) every 2 years to retain Mandatory Operator Certification. This is achieved by attending conferences/training workshops or taking correspondence courses to gain CEU's and expand their knowledge base. \$2,000.00/person x 5 staff/year = \$10,000.00	FALSE
105	PW WTP MAINTENANCE	20-32-500-602-20654-7506	UF WTP WATERMAIN REPAIR MEMBERSHIPS AND DUES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	808	-	150	1,000	1,000	-	Funds used for payment of employee professional membership fees such as: Fireman's Certificates, Operator Certification, Saskatchewan Water & Wastewater Association, AWWA, etc.	FALSE
106	PW WTP MAINTENANCE	20-32-500-602-20654-7504	UF WTP WATERMAIN REPAIR ADVERTISING EXP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	1,000	-	(1,000)	This was used for signage with the unidirectional flush. We are no longer using signs as part of the operation.	FALSE
107	PW WTP MAINTENANCE	20-32-500-602-20654-7502	UF WTP WATERMAIN REPAIR TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,136	1,151	883	1,150	1,150	-	Based on actual charges for data lines, internet, landlines, and cell phone usage.	FALSE
108	PW WTP MAINTENANCE	20-32-500-602-20654-7501	UF WTP WATERMAIN REPAIR POSTAGE AND FREIGHT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	74	377	-	100	100	-	Based on average usage and expected \$.01 increase Jan 1/23.	FALSE
109	PW WTP MAINTENANCE	20-32-500-602-20654-7410	Sent from Allocation "55-410-389 - Boulevard Repair & Asphalt Allocation" (50.00 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	22,290	22,290	18,180	24,190	24,500	310	The City has a historical practice of recovering costs expended in the General Operating Fund from the Utility, Sanitation and Capital Funds. Given that a substantial part of the boulevard and asphalt work relates to utility repairs, it is apparent that a portion of the cost associated with this activity should be recovered from the Utility Budget. The budget amount represents 10% of the overall spending in this area and is appropriate to be recovered from the Utility Fund.	FALSE
110	PW WTP	20-32-500-601-20660-7585	UF WATER PLANT OPER LICENSES AND PERMITS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	16,511	10,764	16,360	18,000	18,000	-	This includes annual Watertrax software fees along the SCADA software subscription fees. This budget amount should be sufficient for 2024.	FALSE
111	PW WTP	20-32-500-601-20660-7584	UF WATER PLANT OPER PRINT SHOP SERV	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	989	1,017	1,200	1,200	-	Funds to print off operational record sheets at Campbell printing for daily operations. Average yearly expenditures are \$1,200.00	FALSE
112	PW WTP	20-32-500-601-20660-7582	UF WATER PLANT OPER SPECIAL EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	488	225	181	500	400	(100)	Budget used for payment of photocopier charges. Monthly charges range from \$11.00 to \$40.00 per month depending on amount of copies. Historical yearly cost are in the \$225 to \$ 490 range.	FALSE
113	PW WTP	20-32-500-601-20660-7578	UF WATER PLANT OPER OTHER EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	11,275	5,591	7,629	12,000	12,000	-	This is used for the yearly maintenance and calibrations of the Raw and treated water monitoring equipment. These specialty probes and instruments allow the Operators to track the water quality and react to changing background levels of organics, hydrocarbons, turbidity, color, ph and conductivity through the treatment process and make the necessary adjustments.	FALSE
114	PW WTP	20-32-500-601-20660-7576	UF WATER PLANT OPER SPECIAL EQ MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	40,024	157,900	161,000	-	(161,000)	One time budget for 2023 relating to chlorine, removed for 2024.	FALSE
115	PW WTP	20-32-500-601-20660-7546	UF WATER PLANT OPER HOUSEKEEPING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,370	2,300	1,151	3,000	3,000	-	Budget is used for purchasing toilet paper, hand soap, hand sanitizer, bathroom cleaning supplies, general floor cleaner/degreaser, and hand towels. A clean working environment promotes safe work and increases worker morale and health. This budgeted amount is sufficient for 2023.	FALSE
116	PW WTP	20-32-500-601-20660-7545	UF WATER PLANT OPER SAFETY SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	6,689	2,750	1,838	5,000	4,000	(1,000)	Account is used for purchasing lock out equipment, safety harnesses, lanyards, respirator cartridges for particulate and acid gases, and other specialty equipment related to safety. After the pandemic, a reduction has been observed in the usage of this account. Hence the budget is reduced by \$1,000.	FALSE
117	PW WTP	20-32-500-601-20660-7544	UF WATER PLANT OPER OFFICE SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,752	3,607	2,987	3,000	3,000	-	Budget is used for items in the day to day operation of the WTP: pens, clipboards, pencils, paper, staples, markers, binders, dividers, report covers, stamps, note pads, etc. Ergonomic office chairs must be replaced using OH&S standards to ensure operations staff health is maintained.	FALSE
118	PW WTP	20-32-500-601-20660-7541	UF WATER PLANT OPER OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	15,904	21,193	13,608	20,000	20,000	-	This account is for various consumable materials, and other products for the day to day facility operations (predominantly consists of lab reagent, equipment and apparatus).	FALSE
119	PW WTP	20-32-500-601-20660-7540	UF WATER PLANT OPER CLOTHING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,269	976	726	1,000	1,000	-	As per the contract with CUPE 160 This is for footwear reimbursement, and other safety related clothing required for work duties. The current budget amount is sufficient for 2023.	FALSE

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	One Time Item
PW WTP	20-32-500-601-20660-7534	UF WATER PLANT OPER CHEMICAL	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	510,613	790,235	219,407	841,500	1,041,038	199,538	The water purification materials (potassium permanganate, coagulant, carbon, polymer, chlorine, sodium hydroxide, fluoride, orthophosphate and micr-osand are all consumable products required to properly treat the raw water providing a safe reliable potable water to the consumers. The raw water quality is very unpredictable and dictates the demand placed on these consumable materials through the treatment process making it very hard to accurately predict the volume of materials required year to year. These material are subject to world trade market fluctuations/tariffs, exchange rates and transportation costs. It is best practice to use a minimum 4 year average of past expenditures as a base point for this budgeting process. Past actuals: 2019 = \$734,950.00 2020 = \$874,000.00 2021 = \$510,612.91 2022 = \$790,235 2023 = \$675,242 (used till August 10) + \$287,820 (forecasted usage from Aug 10 - Dec 31) = \$ 963,100. The 2024 product tender will be completed in early 2024 an increase in the overall cost is anticipated. It is therefore requested to keep the budget amount same as last year which \$ 841,500 (approved budget) + \$ 199,538 (additional budget approved by Council on December 12, 2022) = \$ 1,041,038	FALSE
PW WTP	20-32-500-601-20660-7521	UF WATER PLANT OPER VEH FUEL AND OIL	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	4,818	4,029	-	5,500	5,500	-	Purchasing bulk diesel fuel for the back up Generators and gasoline for the push mower, snow blower & trimmers.	FALSE
PW WTP	20-32-500-601-20660-7508	UF WATER PLANT OPER TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	9,670	10,103	5,764	15,000	13,500	(1,500)	The Manager and 11 employees need to obtain 1.2 Continuing education units(CEU) every 2 years to retain Mandatory Operator Certification. This is achieved by attending conferences/training workshops or taking correspondence courses to expand their knowledge base. Cal State courses + Classification upgrades= \$5000; Safety related training= \$2500; SWWA Conference = \$2500. Manager/Supervisor: Attend Yearly conferences: Western Canada Water Conference \$2000.00; SWWA \$1500	FALSE
PW WTP	20-32-500-601-20660-7506	UF WATER PLANT OPER MEMBERSHIPS AND DUES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,868	2,343	1,073	3,500	2,500	(1,000)	Funds used for payment of employee professional membership fees such as: Association of Certified Technologists, Fireman's certificates, Operator Certification, Saskatchewan Water & Wastewater Association, Western Canada Water, AWWA etc. etc. AWWA = 1 membership = \$220.00 US dollars; ASCT = \$250.00 X 4 employees = \$1000.00 Operator Certification = \$175x5 employees= \$875	FALSE
PW WTP	20-32-500-601-20660-7504	UF WATER PLANT OPER ADVERTISING EXP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	150	-	3,000	1,000	1,000	-	Budget used for advertising job postings for vacant positions at the WTP.	FALSE
PW WTP	20-32-500-601-20660-7502	UF WATER PLANT OPER TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	5,727	6,539	4,868	6,350	6,350	-	Based on actual charges for data lines, internet, landlines, and cell phone usage.	FALSE
PW WTP	20-32-500-601-20660-7501	UF WATER PLANT OPER POSTAGE AND FREIGHT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	5,203	6,374	4,153	5,500	4,200	(1,300)	This account is used for payment of courier/mail services for shipment of daily water samples, delivery operating supplies to the WTP throughout the year.	FALSE
PW WTP	20-32-500-601-20660-7500	UF WATER PLANT OPER TRAVEL AND ACCOM	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,466	1,994	1,466	2,000	2,000	-	This money is used to reimburse employees if travel is required for work outside of training. This budget is consistent with the priors years actual expenditures.	FALSE
PW WTP	20-32-500-601-20652-7585	UF WATER PLANT EQUIP MAINT LICENSES AND PERMITS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,558	1,550	1,444	3,500	3,500	-	Budget is for SaskPower Permits & license fees for the Saskatchewan Technical Safety Authority for boiler/pressure vessel registration & inspection certificates. These are routine annual costs to maintain the level of service.	FALSE
PW WTP	20-32-500-601-20652-7578	UF WATER PLANT EQUIP MAINT OTHER EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	15,599	5,838	16,222	27,360	12,360	(15,000)	The base Budget is used for maintaining specialized equipment serviced by outside agencies and for purchasing specialized items/equipment like chemical pumps, flow meters, probes. For instance there are 13 different dosing pumps alone throughout the facility at varying service life stages. Many of these dosing pumps range in price from \$3,000 to \$15,000 each.	FALSE
PW WTP	20-32-500-601-20652-7576	UF WATER PLANT EQUIP MAINT SPECIAL EQ MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	25,069	40,264	2,102	20,000	20,000	-	Removal of one-time 2023 expenditure of \$15,000 for polymer hot water replacement.	FALSE
PW WTP	20-32-500-601-20652-7566	UF WATER PLANT EQUIP MAINT PARTS MECH EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	119,797	146,666	84,659	120,000	130,000	10,000	Proper routine preventative maintenance must be performed on all operational equipment to ensure proper working order. Properly maintaining operational assets ensures they can provide trouble free service to reach their potential end of life cycle without premature capital replacement. This account pays all equipment maintenance for the Water treatment process and potable water distribution. There are hundreds of different types of equipment requiring routine repair and maintenance. A few examples are things like pump repair kits, rotork actuator repairs, chlorine system repairs, chemical injection quills, backflow preventer repairs, variable frequency drive repairs, electric motor rebuild/repairs, pressure relief valve repair kits, gauges, pressure sensors, level sensors, flow meters, chemical pump repairs, etc. 2022 EXPENDITURES = \$146,666; 2023 = \$84596 (till August 10)	FALSE
PW WTP	20-32-500-601-20652-7545	UF WATER PLANT EQUIP MAINT SAFETY SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,068	3,306	394	2,500	2,500	-	To maintain safety supplies such as first aid kits, replace worn safety harnesses, lanyards, lifting slings, eye wash stations, lockout equipment for maintenance staff.	FALSE
PW WTP	20-32-500-601-20652-7541	UF WATER PLANT EQUIP MAINT OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	15,742	21,438	18,969	20,000	20,000	-	Account is for consumable materials in conducting equipment maintenance. Includes but not limited to: Bolts, nuts, screws, stainless steel pipe, fittings and valves, PVC pipe, fittings and valves, electrical wire, electrical connectors, shrink tape, wire labeling equipment, lights, electrical conduits, fuses, cable tray, etc. etc.	FALSE
PW WTP	20-32-500-601-20652-7540	UF WATER PLANT EQUIP MAINT CLOTHING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,655	514	444	1,000	1,000	-	Covers off the purchase of maintenance staff protective clothing for arc flash, fire rated coveralls. Clothing needs to be replaced as it ages to ensure the fire rating is intact. Two E/IS 3 pairs of coveralls each per year @ \$175.00 each = \$1,050.00	FALSE
PW WTP	20-32-500-601-20652-7508	UF WATER PLANT EQUIP MAINT TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	47	848	1,000	1,500	500	Budget for maintenance staff to attend specialized training course/workshops. Depending upon training course availability some years may require more budget.	FALSE
PW WTP	20-32-500-601-20652-7501	UF WATER PLANT EQUIP MAINT POSTAGE AND FREIGHT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	37	1,244	1,089	300	1,600	1,300	For mechanical/Electrical/Instrumentation equipment and parts shipping.	FALSE
PW WTP	20-32-500-601-20652-7420	UF WATER PLANT EQUIP MAINT ALLOC SERV	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	108	332	800	800	-	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)	FALSE
PW WTP	20-32-500-601-20650-7578	UF WATER PLANT BLDG MAINT OTHER EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	89,275	2,482	2,200	5,500	18,000	12,500	This base budget is for covering off any maintenance or repairs to building equipment not related to heating, cooling or air movement. This would be things like overhead cranes/hoists, lifting devices, etc. There are 3 overhead cranes, and 5 electric hoists within the facility. Further an additional \$15,000 is requested for the purchase of material required for the extension of the beam structure in the Actiflo area (overhead travelling crane). This is to ensure safe handling/lifting of mixers/equipment from the three Contact Basins for maintenance work.	TRUE
PW WTP	20-32-500-601-20650-7574	UF WATER PLANT BLDG MAINT BUILDING MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	25,157	14,707	12,100	20,000	20,000	-	The WTP is a very large facility with 3 stories to maintain. Different sections of the facility were built in different years dating back to 1954. The required upkeep and maintenance of the facility varies throughout the year and from year to year. Efficiencies in building operations and savings in power and energy are realized by keeping the facility properly maintained. This account pays for repairs/routine maintenance to 7 air handling units, 7 air conditioners, 6 boilers, 12 heat exchangers, windows, doors, plumbing, exterior	FALSE

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	One Time Item	
140	PW WTP	20-32-500-601-20650-7573	UF WATER PLANT BLDG MAINT MECHANICAL EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	4,313	8,675	2,671	8,000	8,000	-	Budget is used to perform yearly inspections on 6 boilers, 7 Air conditioning units, 5 air handling units. If any of these units fail critical operational equipment in the treatment process or potable water distribution pump house may be damaged or unable to operate.	FALSE
141	PW WTP	20-32-500-601-20650-7541	UF WATER PLANT BLDG MAINT OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	5,725	4,460	1,348	6,000	5,000	(1,000)	Base budget is used for consumable operating supplies for building maintenance. Items like filters for the air handling units, floor and wall paint, exterior lights, lumber, metal, etc.	FALSE
142	PW WTP	20-32-500-601-00000-7410	Sent from Allocation "16-055-000 - IT Support Allocation" (27.27 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	18000	18000	13500	18000	18,000	-	Line item represents allocation of IT support provided by IT in the General Fund. Amount is determined using the basis that approximately \$2,000 per computer is a reasonable basis for allocation.	FALSE
143	PW WTP	20-32-500-604-00000-7100	UF WTP RAW WATER INT LT LOAN	INTEREST ON LTD	Expenses / Expenditure	-	368,086	73,617	436,130	429,250	(6,880)	Interest expense for the \$12,803,000 Raw Water Pumphouse loan borrowed March 1, 2022. The loan is a 35 year debenture with an interest rate of 3.45%.	FALSE
144	PW WTP	20-32-500-000-21047-7100	UF WTP NEW RESERVOIR INT LT LOAN	INTEREST ON LTD	Expenses / Expenditure	215,887	207,907	166,778	202,520	196,251	(6,269)	New Water Storage Reservoirs. The 2024 Budget for interest expense was determined by Financial Services based on loan amortization schedules. The interest expense decreases each year as the loan is paid off.	FALSE
145	PW WTP	20-32-500-000-21046-7100	UF WTP RESERVOIR UPGR INT LT LOAN	INTEREST ON LTD	Expenses / Expenditure	202,003	194,544	156,065	189,500	183,635	(5,865)	Water Reservoirs Upgrades. The 2024 Budget for interest expense was determined by Financial Services based on loan amortization schedules. The interest expense decreases each year as the loan is paid off.	FALSE
146	PW WTP	20-32-500-609-20652-7896	UF WTP 2ND AVE RESERVIOR EQUIP MAINT INSUR PREM	INSURANCE	Expenses / Expenditure	1,239	1,594	1,289	1,710	1,860	150	-2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. Administration is estimating an annual increase of 7-8% for property insurance and 3% for liability insurance for 2024. The increase can be attributed to inflation (building values) and annual rate increases.	FALSE
147	PW WTP	20-32-500-608-20652-7896	UF WTP MARQ RD RESERVIOR EQUIP MAINT INSUR PREM	INSURANCE	Expenses / Expenditure	1,202	1,548	1,251	1,660	1,800	140	-2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. Administration is estimating an annual increase of 7-8% for property insurance and 3% for liability insurance for 2024. The increase can be attributed to inflation (building values) and annual rate increases.	FALSE
148	PW WTP	20-32-500-604-20652-7896	UF WTP RAW WATER EQUIP MAINT INSURANCE PREMIUM	INSURANCE	Expenses / Expenditure	1,810	3,484	4,587	4,500	6,610	2,110	-2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. Administration is estimating an annual increase of 7-8% for property insurance and 3% for liability insurance for 2024. The increase can be attributed to inflation (building values) and annual rate increases.	FALSE
149	PW WTP	20-32-500-601-20650-7896	UF WATER PLANT BLDG MAINT INSURANCE PREMIUM	INSURANCE	Expenses / Expenditure	21,430	25,427	20,786	27,210	29,930	2,720	-2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. Administration is estimating an annual increase of 7-8% for property insurance and 3% for liability insurance for 2024. The increase can be attributed to inflation (building values) and annual rate increases.	FALSE
150	PW WTP MAINTENANCE	20-32-500-602-20658-7300	UF WTP SERVICE CONNECTION CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	155,826	151,752	135,341	191,010	191,010	-	- Internal Fleet charges for equipment utilized when repairing or replacing water services. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (eg. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.	FALSE
151	PW WTP MAINTENANCE	20-32-500-602-20657-7300	UF WTP FIRE HYDRANT MAINT CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	3,909	3,841	12,450	5,620	5,620	-	- Internal Fleet charges for equipment utilized when repairing or replacing Fire Hydrants. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (eg. Hire Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.	FALSE
152	PW WTP MAINTENANCE	20-32-500-602-20656-7300	UF WTP VALVES MAINT CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	51,229	27,801	7,751	22,470	22,470	-	Internal Fleet charges for equipment utilized when repairing or replacing water main valves. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (eg. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.	FALSE
153	PW WTP MAINTENANCE	20-32-500-602-20655-7300	UF WTP WATERMAIN LEAK DETECT CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	8,340	8,820	7,020	9,010	9,010	-	Internal Fleet charges for equipment utilized while performing Leak Detection. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.	FALSE
154	PW WTP MAINTENANCE	20-32-500-602-20654-7300	UF WTP WATERMAIN REPAIR CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	137,466	194,591	103,225	146,070	146,070	-	Internal Fleet charges for equipment utilized when repairing water mains. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (eg. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.	FALSE
155	PW WTP	20-32-500-601-20660-7300	UF WATER PLANT OPER CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	237	1,886	534	1,080	1,080	-	Account used for charging use of Bobcat to fleet expenses when operated. Amount varies dependent on snow removal and on site projects. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.	FALSE
156	PW WTP	20-32-500-601-20652-7300	UF WATER PLANT EQUIP MAINT CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	17,778	19,076	21,993	18,450	18,450	-	Fleet charges for the three service trucks belonging to the facility. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.	FALSE
157	PW WTP	20-32-500-601-20650-7300	UF WATER PLANT BLDG MAINT CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	-	-	-	380	380	-	The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.	FALSE
158	PW WTP WATER CRANE	20-32-500-607-00000-7238	UF WATER CRANE COMPUTER SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	1,678	3,223	-	4,030	3,600	(430)	Yearly service agreement for software	FALSE
159	PW WTP MAINTENANCE	20-32-500-602-20658-7295	UF WTP SERVICE CONNECTION SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	9,550	905	9,144	10,000	10,000	-	Contractors used if needed for water service mtce, repairs, or leaks. Eg: -Tow Trucks to move vehicles if in the work zone. -Power Poles need to be removed or supported by SaskPower.	FALSE

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	One Time Item	
160	PW WTP MAINTENANCE	20-32-500-602-20658-7235	UF WTP SERVICE CONNECTION HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	-	422	148	1,500	1,500	-	Used for conducting analytical testing on potable water. A certified laboratory must be used for compliance to the Permit to Operate a Waterworks. Also used for jugged water for residence if a water service leak or a frozen water service lasts longer than one day.	FALSE
161	PW WTP MAINTENANCE	20-32-500-602-20654-7295	UF WTP WATERMAIN REPAIR SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	7,106	5,309	4,312	8,000	6,000	(2,000)	Contractors used if needed to repair water main breaks. Eg: -Tow Trucks to move vehicles if in the work zone. -Contractor needed to haul City equipment. -Power Poles need to be removed or supported by SaskPower.	FALSE
162	PW WTP MAINTENANCE	20-32-500-602-20654-7235	UF WTP WATERMAIN REPAIR HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	7,188	18,721	2,576	10,000	10,000	-	Used for conducting analytical testing on potable water. A certified laboratory must be used for compliance to the Permit to Operate a Waterworks. Also used for jugged water for residence if a watermain break occurs and last longer than a day.	FALSE
163	PW WTP MAINTENANCE	20-32-500-602-20654-7233	UF WTP WATERMAIN REPAIR ENGINEERING SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	4,012	6,471	3,853	2,000	4,000	2,000	Used for specialized engineering services through out the year for specialized equipment or analysis. eg. -Compaction Tests.	FALSE
164	PW WTP	20-32-500-601-20660-7296	UF WATER PLANT OPER HOUSEKEEPING	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	1,712	1,862	1,570	1,700	2,140	440	Costs for Canadian Linen to supply floor mats for the outside entrance areas and carbon room. 7 mats = \$82 every 2 weeks (26) invoices throughout the year = \$2140	FALSE
165	PW WTP	20-32-500-601-20660-7238	UF WATER PLANT OPER COMPUTER SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	1,835	2,259	1,690	2,500	2,500	-	This budget is for the replacement of switches, routers, keyboards, and other computer related equipment to operate the SCADA system operational & office computers.	FALSE
166	PW WTP	20-32-500-601-20660-7235	UF WATER PLANT OPER HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	23,925	21,846	17,148	25,000	25,000	-	This account is used for conducting analytical testing on the potable water. A certified laboratory must be used for compliance to the Permit to Operate a Waterworks.	FALSE
167	PW WTP	20-32-500-601-20660-7233	UF WATER PLANT OPER ENGINEERING SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	3,810	-	-	4,000	14,000	10,000	\$ 4,000 as base funds used for specialized engineering services through the year for specialized equipment repair or analysis plus additional \$ 10,000 for structural analysis, review & designing of beam extension in the Actiflo area to support hoisting & rigging for safe lifting/handling of mixers and equipment in the 3 Contact basins. OH&S requirement under PART 13.	TRUE
168	PW WTP	20-32-500-601-20652-7238	UF WATER PLANT EQUIP MAINT COMPUTER SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	10,830	4,499	-	5,000	3,000	(2,000)	This is for specialized computer programming on the Programmable Logic Controls (PLC) and Supervisory Control & Data Acquisition (SCADA) operating systems of the WTP.	FALSE

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

**FUNCTIONAL AREA: WASTE WATER TREATMENT AND MAINTENANCE**

This functional area includes the revenues associated with sewer consumption and sewer fixed charges. The expenditures relate to the costs associated with the operation of the Waste Water Treatment Plant, Lift Stations, and the associated sewer and storm sewer collection network.

<b>Waste Water Treatment Plant</b>				
	<b>2024</b>	<b>2023</b>	<b>Variance</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUES</b>				
User Charges and Fees	\$70,000	\$70,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$1,769,540	\$1,640,130	\$129,410	7.89%
Contracted and General Services	\$1,008,800	\$1,013,300	(\$4,500)	-0.44%
Interest on Long Term Debt	\$80,460	\$81,750	(\$1,290)	-1.58%
Fleet Expenses	\$456,810	\$449,060	\$7,750	1.73%
Maintenance Materials and Supplies	\$863,930	\$1,063,490	(\$199,560)	-244.11%
Utilities	\$575,400	\$644,050	(\$68,650)	-10.66%
Insurance	\$22,190	\$20,470	\$1,720	8.40%
<b>Total Expenses</b>	<b>\$4,777,130</b>	<b>\$4,912,250</b>	<b>(\$135,120)</b>	<b>-2.75%</b>
<b>TOTAL DEFICIT</b>	<b>(\$4,707,130)</b>	<b>(\$4,842,250)</b>	<b>\$135,120</b>	<b>-2.79%</b>

**SUMMARY OF CHANGES FROM YEAR 2023 BUDGET**

**REVENUES**

**\$70,000 Total User Charges and Fees Revenue** relating to the revenue generated from the charge for septic dumping at the Septage Receiving Station at J.W. Oliver Pollution Control Centre. Rate is included in the City's Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021.



**EXPENDITURES**

**Salaries Wages and Benefits**

**\$129,410** Salaries Wages and Benefits increase as follows:

- **\$72,300** increase relating to general wages, including applicable step increases. This includes the Waste Water Treatment Plant Operators.
- **\$44,610** increase for payroll benefit increases relating to increases in salaries and wages and WCB and CPP rates.
- **\$11,610** increase in overtime related to the general wage increase and a review of actual costs.
- **\$890** increase in Statutory Overtime as the WWTP operators receive overtime for statutory holidays as per the Collective Bargaining Agreement.

<b>Waste Water Treatment Operations Salaries Wages and Benefits</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
Statutory Overtime	\$37,890	\$37,000	\$890	<b>2.41%</b>
Salaries Casual	\$20,000	\$20,000	\$0	<b>0.00%</b>
Wages Regular	\$1,128,050	\$1,055,750	\$72,300	<b>6.85%</b>
Wages Overtime	\$86,750	\$75,140	\$11,610	<b>15.45%</b>
Payroll Benefits	\$496,850	\$452,240	\$44,610	<b>9.86%</b>
<b>Total Salaries Wages Benefits</b>	<b>\$1,769,540</b>	<b>\$1,640,130</b>	<b>\$129,410</b>	<b>7.89%</b>

**Salaries Casual – Budget of \$20,000**

The Water and Wastewater Treatment systems consist of very large buildings with multiple levels and also include many external pump houses and lift stations. For example the Water treatment facilities alone account for more than 80,000 square feet of internal area. In comparison this is larger than the Art Hauser Center and Ches Leach area (66,000 ft<sup>2</sup>). Keeping these facilities in clean and orderly fashion is paramount for staff safety and compliance to the Waterworks & Sewage Works Regulations. This casual janitorial, cleaning position will be shared between the water and waste water treatment facilities on a 50/50 basis throughout the year. This will improve facility cleanliness, allow for proactive cleaning and maintenance of floor coverings, and conduct routine deep cleanings of all areas inside the facilities.

### **Contracted and General Services**

**\$4,500 decrease** in Contracted and General Services as follows:

- **\$19,500 increase** in computer repairs and software annual renewals (CITEC and Win911 used for communications and after hour call out software).
- **\$15,000 decrease** in programming and communication software programmed by contractor.
- **\$5,500 decrease** for budget to perform qualitative analysis on the sludge material that is hauled to the landfill on quarterly basis. This is a requirement by the Ministry of Environment. Based on average usage for the last 3 years, the budget for this account is reduced to \$1,500.
- **\$5,500 increase** in budget for accredited lab testing which is a requirement of the permit to operate related to testing effluent water quality.
- **\$4,000 decrease** in computer repairs and software for Sewage Pumping Stations.
- **\$2,000 decrease** for pest control services.
- **\$3,000 decrease** related to hiring a contractor to clean City owned Porta Potties for crews on-site while dredging Sanitary Sewer Trunk Mains. The City no longer uses this service in the winter.

**\$1,008,800 Total Contracted and General Services** as follows:

- **\$350,000** for contractors performing short spot repairs or full block relining as determined after the completion of the sewer photography on the City's sewer system. The invoices are charged to a capital account number, then at year end, the costs are broken down and transferred to operating based on the proper accounting treatment.
- **\$350,000** for Sewer Photography. Contractors performing cleaning and photography of the City's sewer mains. Information is utilized to identify areas requiring maintenance replacement or relining.
- **\$135,000** for relining of sanitary sewer services, sewer photography, root cleaning costs.
- **\$90,000** budgeted for reimbursements for septic pump outs for city residents that are not connected to the collection system.

## WATER UTILITY FUND 2024 BUDGET

For the Year Ending December 31, 2024

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- **\$36,500** for computer repairs and software annual renewals (CITEC and Win911 used for communications and after hour call out software). \$30,413 (CITEC upgrades & support services) + \$6,000 (WIN911 support) = ~\$36,500.
- **\$25,000** budgeted for emergency repairs (e.g.: machine shops) based on a three year average. The main collection line to the plant needs to be cleared of debris.
- **\$14,000** for accredited lab testing which is requirement of the permit to operate related to testing effluent water quality. Expense for 2022 = \$12,434; 2023 = \$8,909 to the end of August. The budget for 2024 has been increased by \$5,500 based on expectations for 2024.
- **\$3,000** for pest control services. Depending on the year, beaver control is needed. The beavers plug culverts and dam up natural drainage systems and drainage channels within the city. Contractors are used for mulching and cleaning drainage channels.
- **\$2,000** for contractors like Roto Rooter that are utilized for photographing sewer mains in order to investigate and possibly repair a problem in the sewer main.
- **\$1,500** for Qualitative Analysis on the sludge material that is hauled to the landfill on a quarterly basis. This is a requirement by Ministry of Environment. Based on average usage for last 3 years, the budget under this account is reduced to \$1,500.
- **\$1,500** for contractors used if needed to repair trunk sewer mains. E.g.: tow trucks to move vehicles parked in the work zone; power poles needed to be removed or supported by SaskPower.
- **\$300** budgeted for shots (Hep A and B shots).

**Interest on Long Term Debt**

Interest on Long Term Debt has **decreased by \$1,290** as the principal payment increases each year over the term of the loan.

Interest on Long Term Debt	Expiry of Loan	2024 Budget	2023 Budget	Increase / (Decrease)
Waste Water Treatment Plant Design	Mar-57	\$80,460	\$81,750	<b>(\$1,290)</b>
<b>Total Interest on Long Term Debt</b>		<b>\$80,460</b>	<b>\$81,750</b>	<b>(\$1,290)</b>

Council approved the budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget included a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4 million.

The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057. The total amount borrowed was \$2.4 million.

**Fleet Expenses**

**\$7,750 increase** in Fleet Expenses based on a review of actuals costs for the operation of the Waste Water Treatment Plant.

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

**Maintenance Materials and Supplies**

**\$199,560 decrease** in Maintenance Materials and Supplies as follows:

Maintenance Materials and Supplies	Increase (Decrease)
Nuts, bolts, shop supplies and tools. Increase based on average usage for last 3 years: 2020 = \$13,986; 2021 = \$17,905; 2022 = \$15,113.	\$8,000
<p>\$10,000 allocated to repairs like fan belts, pump parts, replacement fans, and backflow preventers annual certification and parts.</p> <p>\$45,000 spare pump for sewage pumping station 5, 6, 7, 8, 9, 10, and 12. The sewage pumping stations were updated starting in 2014. The life of a pump is 7 to 10 years. This would be a <b>one-time expenditure for 2024</b>.</p> <p>\$10,000 + \$45,000 = \$55,000</p> <p>Removal of 2023 one-time expenditure of \$45,000 for spare pump.</p> <p>2024 Budget increase of \$52,600 over 2023 base budget for one-time expenditures for 2024 listed above.</p>	\$7,600
Electrical parts such as indicator lights surge protection modules and sensors + Instrumentation parts like level sensors for wet well. Increase based on usage for last 3 years.	\$7,400
Supplies for lab tests. Includes COB, ammonia high and low range, phosphorus, pipets tips, and reagents. The existing apparatus needs to be changed (more than 15 years old) ~ \$5,000. This would be a <b>one-time expenditure for 2024</b> .	\$5,000
<p>Budget will be used to rent hydrovac trucks to clean wet wells.</p> <p>Out of 13 sewage lift stations, only 4 lift stations have in-built generators. The rest rely on two movable generators stationed at the WWTP facility. These funds will also be used in emergency situations to rent a generator from an outside supplier if required.</p>	\$5,000
Supplies such as air filters for AHUs and pressurized fans plus other consumables. Increase required as costs that should be costed to this account will be in 2024. Previously coded to other accounts.	\$3,500
Asphalt needed to repair street surfaces after a repair on a catch basin. Increase required based on a review of actuals.	\$3,500

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

<p>Costs under this account includes:</p> <ol style="list-style-type: none"> <li>1) Supplies needed for Lockout Tagout Procedure</li> <li>2) H2S and 4 gas monitors and accessories.</li> <li>3) PPE required for the maintenance staff.</li> <li>4) Certification and maintenance of existing safety equipment and gear.</li> </ol> <p>An additional ask of \$2,000 is requested to upgrade the safety standards of the facility.</p>	<p>\$2,000</p>
<p>Coverall, arc flash clothing for electrician, safety shoes etc. for the maintenance staff. 4 maintenance crew 4 x 200 (for CSA Shoes) = \$800 + \$600 (sp. coverall). Increased required based on expected cost for 2024.</p>	<p>\$1,200</p>
<p>Gate and overhead doors, entry doors repair as needed. An additional \$1,000 is requested for repairs as it is an aging facility and exposed to hazardous gases.</p>	<p>\$1,000</p>
<p>Coveralls + CSA approved shoes for 7 operators 7 X 200 = \$1,400. Increased required based on expected cost for 2024.</p>	<p>\$900</p>
<p>Covers expenditure for operations PPE; SCBA maintenance; full face mask + 3M Cartridges. An overall increase for additional \$700 is requested.</p>	<p>\$700</p>
<p>As per the contract the staff on call receive mileage when called in for an emergency. 2022 actuals = \$1,286.</p> <p>An increase of \$600 is requested based on average expenditures for the last 2 years.</p>	<p>\$600</p>
<p>Budget for soap, sanitizers and other cleaning supplies and accessories. Previously costed to other accounts.</p>	<p>\$500</p>
<p>Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.).</p>	<p>\$400</p>
<p>Housekeeping supplies for the maintenance staff includes rags, disinfectants, and other supplies to keep their work area clean.</p>	<p>\$400</p>
<p>The City has a historical practice of recovering costs expended in the General Fund from the Utility, Sanitation and Capital Funds. Given that a substantial part of the boulevard and asphalt work relates to utility repairs, it is apparent that a portion of the cost associated with this activity should be recovered from the Utility Fund budget. The budget amount represents 10% of the overall spending in this area and is appropriate to be recovered from the Utility Fund.</p>	<p>\$310</p>

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

All operation staff are required to be certified by the operator certification board. 4 operators will be renewing their certificates in 2024 (4 x \$175 = \$700). An increase is required based on the expected cost for 2024.	\$200
Budget required to ship analytical samples to an accredited lab in Saskatoon. Based on average usage for the last 3 years an increase of \$200 is requested.	\$200
Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)	(\$350)
City had been paying \$81.03 every month for this service to SaskTel. However, this line has been abandoned and not used for at least last 5-7 years. 2024 Budget Reduction.	(\$1,040)
This entails a wide variety of parts and tools involved in the maintenance of the Sanitary Sewer Trunk Mains. Budget reduced based on a review of actuals and expectations for 2024.	(\$2,000)
Asphalt needed to repair street surface after a sanitary trunk sewer repair. Budget reduced based on a review of actuals and expectations for 2024.	(\$2,000)
This is for external equipment hired by the City (e.g. hired trucks). This account will vary from year to year depending on how many sanitary sewer main repairs there will be in a year. This account can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Increase in fuel costs were considered but budget was reduced based on a review of actuals and expectations for 2024.	(\$4,000)
For consumables like air filters and other supplies to be used in WWTP facility. Budget reduced based on a review of actuals and expectations for 2024.	(\$4,000)
Removal of one-time approved expenditure in 2023 of \$5,000 for washer and dryer replacement.	(\$5,000)
After a sanitary sewer main repair, base gravel is needed before asphalt can be laid. Budget reduced based on a review of actuals and expectations for 2024.	(\$15,000)
Budget for miscellaneous mechanical parts based on average use.  Removal of one-time expenditure of 2023 for a new pump (\$122,000).  2024: \$112,000 base budget + \$ 47,420 ( <b>one-time expenditure for 2024</b> to replace a Washer Compacter Assembly) = \$159,420.  Results in an overall budget reduction for 2024.	(\$74,580)

**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

UV Bulbs 56 bulbs get replaced annually (\$42,000); SCADA computer is due for replacement for second server (\$7000); ChemScan unit supplies (\$5,000); 4 additional DO probes (~\$35,000); Breakdowns/older equipment repairs + resolving high H2S issues + Process optimization (\$85,000); Effluent flow meter (\$30,000 est.); Routine maintenance items at WWTP (\$10,000); Reclamation C3 water (\$60,000 est.)  Removal of one-time expenditures of 2023 in the total amount of \$295,000.  2024 Budget increase of \$155,000 over 2023 base budget for <b>one-time expenditures for 2024</b> resulting in a net decrease for 2024 of \$140,000.	(\$140,000)
<b>Total Maintenance Materials and Supplies <u>Decrease</u></b>	<b>(\$199,560)</b>

**Utilities**

**\$68,650 decrease** in Utilities primarily due to the reduction in Water and Sewer for the Waste Water Treatment Plant. **There is a decrease in User Charges and Fees Revenue for Water and Sewer for City Facilities.** That is the entry that records the water used by City Facilities. The majority of the variance relates to the Waste Water Treatment Plant as both the water meters are failing and at the end of their useful life. The meters cannot be replaced due to the current state of plumbing in the building and the potential for other major operating failures and maintenance costs that could occur if the City tried to replace the meters at this time.

Utilities	2024 Budget	2023 Budget	Increase / (Decrease)
Lift Station - Heating Fuels	\$14,899	\$23,500	(\$8,601)
Lift Station - Electricity	\$49,934	\$45,350	\$4,584
WWTP -Water & Sewer	\$79,363	\$160,000	(\$80,637)
WWTP - Heating Fuels	\$77,128	\$75,200	\$1,928
WWTP - Electricity	\$336,556	\$320,800	\$15,756
Sewage Treatment Composting - Heating Fuels	\$5,766	\$9,200	(\$3,434)
Sewage Treatment Composting - Electricity	\$11,754	\$10,000	\$1,754
<b>Total Utilities</b>	<b>\$575,400</b>	<b>\$644,050</b>	<b>(\$68,650)</b>



**WATER UTILITY FUND 2024 BUDGET**

For the Year Ending December 31, 2024

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**Insurance**

**\$1,720** increase in Insurance based on review of actual costs and consideration of annual increases for 2024 estimated by the City’s Insurance Broker as follows:

<b>Insurance</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase / (Decrease)</b>
Lift Stations	\$5,820	\$5,370	\$450
Waste Water Treatment Plant	\$14,030	\$12,770	\$1,260
Sewage Treatment Compost (building at landfill)	\$2,340	\$2,330	\$10
<b>Total Insurance</b>	<b>\$22,190</b>	<b>\$20,470</b>	<b>\$1,720</b>

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
1	PW WWT	20-32-550-620-00000-5310	UF SEWER SEPTIC DUMPING FEES	USER CHARGES AND FEES	Revenues / Funding Source	50,525	66,143	38,360	70,000	70,000	-	Revenue generated from the charge for septic dumping at the Septage Receiving Station at J.W. Oliver Pollution Control Centre. Rate is included in the City's Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021.
2	PW WWT	20-32-550-620-20660-7653	UF WWT SEWAGE TREATMENT OPER ELECTRICITY	UTILITIES	Expenses / Expenditure	284,629	305,533	186,473	320,800	336,556	15,756	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024 .
3	PW WWT	20-32-550-620-20660-7652	UF WWT SEWAGE TREATMENT OPER HEAT FUEL	UTILITIES	Expenses / Expenditure	64,242	64,434	40,921	75,200	77,128	1,928	The 2024 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates an estimated decrease in commodity rate from \$4.20 to \$3.30 per gigajoule and delivery service rate increase of 5% effective October 1, 2023, and the increase in the carbon tax from \$65 to \$80 per tonne, effective April, 2024.
4	PW WWT	20-32-550-620-20660-7651	UF WWT SEWAGE TREATMENT OPER WATER AND SEWER	UTILITIES	Expenses / Expenditure	147,206	48,643	22,088	160,000	79,363	(80,637)	Budget based on a review of prior year usage, current year billings, and expectations for 2024.
5	PW WWT	20-32-550-620-20627-7653	UF WWT SEWAGE PUMPING STN ELECTRICITY	UTILITIES	Expenses / Expenditure	38,391	43,244	26,244	45,350	49,934	4,584	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024 .
6	PW WWT	20-32-550-620-20627-7652	UF WWT SEWAGE PUMPING STN HEAT FUEL	UTILITIES	Expenses / Expenditure	16,514	14,873	7,616	23,500	14,899	(8,601)	The 2024 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates an estimated decrease in commodity rate from \$4.20 to \$3.30 per gigajoule and delivery service rate increase of 5% effective October 1, 2023, and the increase in the carbon tax from \$65 to \$80 per tonne, effective April, 2024.
7	PW WWT	20-32-550-620-20268-7653	UF WWT SEWER COMPOSTING ELECTRICITY	UTILITIES	Expenses / Expenditure	7,114	7,038	5,157	10,000	11,754	1,754	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024 .
8	PW WWT	20-32-550-620-20268-7652	UF WWT SEWER COMPOSTING HEAT FUEL	UTILITIES	Expenses / Expenditure	(14,243)	6,967	2,928	9,200	5,766	(3,434)	The 2024 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates an estimated decrease in commodity rate from \$4.20 to \$3.30 per gigajoule and delivery service rate increase of 5% effective October 1, 2023, and the increase in the carbon tax from \$65 to \$80 per tonne, effective April, 2024.
9	PW WWT	20-32-550-620-20660-6119	UF WWT SEWAGE TREATMENT OPER PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	141,793	168,394	138,576	173,020	190,231	17,211	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
10	PW WWT	20-32-550-620-20660-6116	UF WWT SEWAGE TREATMENT OPER WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	15,586	17,972	15,537	15,000	16,235	1,235	Budgeted to cover the cost of emergency breakdown and cost of call outs after hours. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
11	PW WWT	20-32-550-620-20660-6115	UF WWT SEWAGE TREATMENT OPER WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	323,815	376,473	277,349	350,000	378,815	28,815	Wages for 4 operators, 3 relief operators and, 1 summer laborer to do yard maintenance at the water plant and wastewater plant. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
12	PW WWT	20-32-550-620-20660-6114	UF WWT SEWAGE TREATMENT OPER SALARIES CAS REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	-	-	-	20,000	20,000	-	The Water and Wastewater Treatment systems consist of very large buildings with multiple levels and also include many external pump houses and lift stations. For example the Water treatment facilities alone account for more than 80,000 square feet of internal area. In comparison this is larger than the Art Hauser center and Ches Leach area (66,000 ft2). Keeping these facilities in clean and orderly fashion is paramount for staff safety and compliance to the Waterworks & Sewage Works Regulations. This casual janitorial, cleaning position will be shared between the water and wastewater treatment facilities on a 50/50 basis throughout the year. The Janitor event worker 1 casual will improve facility cleanliness, allow for proactive cleaning and maintenance of floor coverings, conduct routine deep cleanings of all areas inside the facilities.
13	PW WWT	20-32-550-620-20660-6113	UF WWT SEWAGE TREATMENT OPER STAT PAY	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	4,679	14,468	25,282	37,000	37,881	881	Operators receive overtime for stat holidays as per union contract.
14	PW WWT	20-32-550-620-20652-6119	UF WWT SEWAGE TREATMENT EQUIP MAINT PAYROLL BEN	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	84,190	88,166	64,182	86,220	100,224	14,004	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
15	PW WWT	20-32-550-620-20652-6116	UF WWT SEWAGE TREATMENT EQUIP MAINT WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	6,340	1,174	4,741	8,000	7,035	(965)	Budget based on a review of historical costs and expectations for 2024. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
16	PW WWT	20-32-550-620-20652-6115	UF WWT SEWAGE TREATMENT EQUIP MAINT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	219,161	211,051	144,779	225,000	243,524	18,524	Wages for Millwright, electrician and instrumentation tech. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
17	PW WWT	20-32-550-620-20627-6119	UF WWT SEWAGE PUMPING STN PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	8,402	10,510	13,101	7,000	11,013	4,013	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
18	PW WWT	20-32-550-620-20627-6116	UF WWT SEWAGE PUMPING STN WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	667	742	2,124	1,000	2,706	1,706	Overtime wages for power outages. 9 of the 13 lift stations must be connected to one of two portable generators to keep the lift stations operational. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
19	PW WWT	20-32-550-620-20627-6115	UF WWT SEWAGE PUMPING STN WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	22,711	26,857	33,032	20,000	27,058	7,058	Weekly the lift stations are checked and cleaned. This budget is also for maintenance to repair issues with the lift stations. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
20	PW WWT	20-32-550-620-20626-6119	UF WWT SEWER RELINING PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	346	235	-	-	162	162	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
21	PW WWT	20-32-550-620-20626-6115	UF WWT SEWER RELINING WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	1,099	479	-	-	541	541	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
22	PW WWT	20-32-550-620-20624-6119	UF WWT SEWER PHOTOGRAPHY PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	618	2,203	-	-	303	303	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
23	PW WWT	20-32-550-620-20624-6115	UF WWT SEWER PHOTOGRAPHY WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	1,618	3,752	186	-	1,082	1,082	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
24	PW WWT	20-32-550-620-20268-6119	UF WWT SEWER COMPOSTING PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	36,948	33,641	24,431	51,550	45,707	(5,843)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
25	PW WWT	20-32-550-620-20268-6116	UF WWT SEWER COMPOSTING WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	5,969	1,019	1,484	4,000	3,247	(753)	Overtime budgeted to account for emergencies with the sludge handling equipment at the wastewater Plant. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
26	PW WWT	20-32-550-620-20268-6115	UF WWT SEWER COMPOSTING WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	93,860	81,478	60,918	120,000	108,233	(11,767)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
27	PW WWTP MAINTENANCE	20-32-550-602-20692-6119	UF WWT STORM SEWER MAIN REPAIRS PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	139	1,703	10,108	1,500	1,905	405	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
28	PW WWTP MAINTENANCE	20-32-550-602-20692-6116	UF WWT STORM SEWER MAIN REPAIRS WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	-	777	5,344	-	541	541	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
29	PW WWTP MAINTENANCE	20-32-550-602-20692-6115	UF WWT STORM SEWER MAIN REPAIRS WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	483	4,443	25,396	5,000	5,412	412	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
30	PW WWTP MAINTENANCE	20-32-550-602-20690-6119	UF WWT STORM CHANNEL MTCE PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	1,865	154	25	200	260	60	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
31	PW WWTP MAINTENANCE	20-32-550-602-20690-6115	UF WWT STORM CHANNEL MTCE WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	5,269	651	-	750	812	62	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
32	PW WWTP MAINTENANCE	20-32-550-602-20646-6119	UF WWT CULVERTS AND DRAINAGE PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	11,570	14,981	16,893	17,900	18,356	456	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
33	PW WWTP MAINTENANCE	20-32-550-602-20646-6116	UF WWT CULVERTS AND DRAINAGE WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	8,271	11,346	20,575	11,000	14,070	3,070	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
34	PW WWTP MAINTENANCE	20-32-550-602-20646-6115	UF WWT CULVERTS AND DRAINAGE WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	25,408	37,420	32,743	45,000	43,293	(1,707)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
35	PW WWTP MAINTENANCE	20-32-550-602-20623-6119	UF WWT SEWER SRVC CONNECT PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	25,031	33,894	38,658	31,440	34,580	3,140	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
36	PW WWTP MAINTENANCE	20-32-550-602-20623-6116	UF WWT SEWER SRVC CONNECT WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	10,379	15,864	18,357	15,000	16,235	1,235	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
37	PW WWTP MAINTENANCE	20-32-550-602-20623-6115	UF WWT SEWER SRVC CONNECT WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	60,167	82,061	88,898	70,000	81,175	11,175	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
38	PW WWTP MAINTENANCE	20-32-550-602-20622-6119	UF WWT TRUNK SEWER MTCE DREDG PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	30,598	26,393	19,003	33,100	35,912	2,812	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
39	PW WWTP MAINTENANCE	20-32-550-602-20622-6116	UF WWT TRUNK SEWER MTCE DREDG WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	2,219	3,549	29	4,000	4,329	329	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
40	PW WWTP MAINTENANCE	20-32-550-602-20622-6115	UF WWT TRUNK SEWER MTCE DREDG WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	78,039	61,407	41,791	80,000	86,586	6,586	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
41	PW WWTP MAINTENANCE	20-32-550-602-20621-6119	UF WWT SEWER JETTING PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	23,093	24,246	22,981	21,400	25,029	3,629	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
42	PW WWTP MAINTENANCE	20-32-550-602-20621-6116	UF WWT SEWER JETTING WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	7,136	8,007	8,999	6,500	8,117	1,617	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
43	PW WWTP MAINTENANCE	20-32-550-602-20621-6115	UF WWT SEWER JETTING WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	46,123	61,916	47,642	52,000	59,528	7,528	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
44	PW WWTP MAINTENANCE	20-32-550-602-20620-6119	UF WWT SEWER MAIN MTCE PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	22,016	11,324	15,958	18,250	20,001	1,751	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
45	PW WWTP MAINTENANCE	20-32-550-602-20620-6116	UF WWT SEWER MAIN MTCE WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	10,020	8,430	11,065	7,000	9,741	2,741	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
46	PW WWTP MAINTENANCE	20-32-550-602-20620-6115	UF WWT SEWER MAIN MTCE WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	50,816	29,176	37,171	50,000	50,869	869	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
47	PW WWTP MAINTENANCE	20-32-550-602-20267-6119	UF WWT CATCH BASIN REBUILD PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	6,268	9,658	11,153	8,560	10,877	2,317	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
48	PW WWTP MAINTENANCE	20-32-550-602-20267-6116	UF WWT CATCH BASIN REBUILD WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	3,156	4,384	5,395	3,000	3,788	788	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
49	PW WWTP MAINTENANCE	20-32-550-602-20267-6115	UF WWT CATCH BASIN REBUILD WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	21,162	28,294	32,664	30,000	32,470	2,470	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
50	PW WWTP MAINTENANCE	20-32-550-602-20266-6119	UF WWT CATCH BASIN CLEANING PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	2,455	966	2,083	2,100	2,294	194	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
51	PW WWTP MAINTENANCE	20-32-550-602-20266-6116	UF WWT CATCH BASIN CLEANING WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	1,213	48	494	640	704	64	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
52	PW WWTP MAINTENANCE	20-32-550-602-20266-6115	UF WWT CATCH BASIN CLEANING WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	8,887	3,905	7,278	8,000	8,659	659	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
53	PW WWT	20-32-550-620-20660-7585	UF WWT SEWAGE TREATMENT OPER LICENSES AND PERMITS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	12,404	541	341	800	800	-	Boiler inspection permit fees for Saskatchewan technical safety
54	PW WWT	20-32-550-620-20660-7582	UF WWT SEWAGE TREATMENT OPER SPECIAL EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	343	409	191	500	500	-	Rent a boom lift to repair outside lighting and air handler maintenance.
55	PW WWT	20-32-550-620-20660-7580	UF WWT SEWAGE TREATMENT OPER HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,155	-	-	200	200	-	Contractor to clear floor drains in tunnel of the wastewater plant.
56	PW WWT	20-32-550-620-20660-7569	UF WWT SEWAGE TREATMENT OPER PARTS OTHER EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	131	149	83	500	500	-	Small tools used by operations. brooms , shovels, mops etc.
57	PW WWT	20-32-550-620-20660-7547	UF WWT SEWAGE TREATMENT OPER LAUNDRY SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	47	744	150	150	-	The staff at the wastewater plant wash their work cloths and coveralls at the end of their shifts. the washing machine runs at least 3 loads a day.
58	PW WWT	20-32-550-620-20660-7546	UF WWT SEWAGE TREATMENT OPER HOUSEKEEPING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	96	481	198	400	400	-	Soap and cleaning supplies.
59	PW WWT	20-32-550-620-20660-7545	UF WWT SEWAGE TREATMENT OPER SAFETY SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,890	28	1,116	2,300	3,000	700	Covers expenditure for operations PPE; SCBA maintenance; Full face mask + 3M Cartridges
60	PW WWT	20-32-550-620-20660-7544	UF WWT SEWAGE TREATMENT OPER OFFICE SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	222	666	211	560	560	-	An overall increase for additional \$700 is requested. Pens, paper, sticky notes, operation log sheets
61	PW WWT	20-32-550-620-20660-7541	UF WWT SEWAGE TREATMENT OPER OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	22,128	37,574	11,724	30,800	35,800	5,000	Supplies for the lab tests. include COB, ammonia high and low range, phosphorus, pipets tips, and reagents. The existing apparatus needs to be changed (more than 15 years old) ~ \$5,000.
62	PW WWT	20-32-550-620-20660-7540	UF WWT SEWAGE TREATMENT OPER CLOTHING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	772	1,219	371	500	1,400	900	Coveralls + CSA approved shoes 7 operators 7 X 200 = \$1,400.
63	PW WWT	20-32-550-620-20660-7534	UF WWT SEWAGE TREATMENT OPER CHEMICAL	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	35,993	52,261	36,636	59,000	59,000	-	Chemicals used for the wastewater process. The only current chemical used is a cationic polymer. Despite the fact that the chemical prices are instable and market dependent, the ask for this item will be same as last year's.
64	PW WWT	20-32-550-620-20660-7521	UF WWT SEWAGE TREATMENT OPER VEH FUEL AND OIL	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,873	3,939	1,542	2,000	2,000	-	Diesel fuel for the the back up generator at the wastewater plant.
65	PW WWT	20-32-550-620-20660-7512	UF WWT SEWAGE TREATMENT OPER OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	220	-	351	200	200	-	This as per the contract with cupe 160 for emergency repairs of process requirements.
66	PW WWT	20-32-550-620-20660-7508	UF WWT SEWAGE TREATMENT OPER TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,379	8,489	2,995	11,700	11,700	-	The Manager and 7 employees need to obtain 1.2 Continuing education units(CEU) every 2 years to retain Mandatory Operator Certification. This is achieved by attending conferences/training workshops or taking correspondence courses to expand their knowledge base. \$2000.00/person x 2 staff/year = \$4000 Manager: Attend Yearly conferences: Western Canada Water Conference \$2000.00 SWWA Conference \$3000.00 New operation staff take online training from California State. \$300.00 per course 9 per year \$2700.00
67	PW WWT	20-32-550-620-20660-7506	UF WWT SEWAGE TREATMENT OPER MEMBERSHIPS AND DUES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	733	443	500	700	200	All operation staff required to be certified by the operator certification board. 4 Operators will be renewing their certificates in 2024.
68	PW WWT	20-32-550-620-20660-7502	UF WWT SEWAGE TREATMENT OPER TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,673	2,775	2,242	2,760	2,760	-	4 x \$175 = \$700 Based on actual charges for data lines, internet, landlines, and cell phone usage.
69	PW WWT	20-32-550-620-20660-7501	UF WWT SEWAGE TREATMENT OPER POSTAGE AND FREIGHT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	538	1,552	1,168	1,300	1,500	200	Used to ship analytical samples to an accredited lab in Saskatoon. Based on average usage for last 3 years an increase of \$200 is requested.
70	PW WWT	20-32-550-620-20660-7500	UF WWT SEWAGE TREATMENT OPER TRAVEL AND ACCOM	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	263	1,286	405	200	800	600	As per the contract the persons on call receive mileage when called in for an emergency. 2022 actuals = \$1,285.71 An increase of \$600 is requested based on average expenditure for last 2 years.
71	PW WWT	20-32-550-620-20660-7420	UF WWT SEWAGE TREATMENT OPER ALLOC SERV	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	57	-	-	600	250	(350)	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)
72	PW WWT	20-32-550-620-20652-7585	UF WWT SEWAGE TRTMNT EQUIP MAINT LICENSES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,766	750	-	1,500	1,500	-	pays for electricians and instrumentation annual license fees
73	PW WWT	20-32-550-620-20652-7578	UF WWT SEWAGE TRTMNT EQUIP MAINT OTHER EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	583	1,000	1,000	-	WWTP Generator load testing; Cost for maintenance of Scissor lift
74	PW WWT	20-32-550-620-20652-7569	UF WWT SEWAGE TRTMNT EQUIP MAINT PARTS OTHER EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	17,906	15,113	4,870	7,000	15,000	8,000	Nuts and bolt and shop supplies and tools. Based on average usage for last 3 years 2020 = \$13,986.28; 2021 = \$17,905; 2022 = 15,113
75	PW WWT	20-32-550-620-20652-7567	UF WWT SEWAGE TRTMNT EQUIP MAINT PARTS SPCL EQ	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	101,230	105,729	217,990	414,000	274,000	(140,000)	UV Bulbs 56 bulbs get replaced annually (\$42,000); SCADA computer are due for replacement (\$7000); ChemScan unit supplies (\$5,000); 4 additional DO probes (~\$35,000); Breakdowns/older equipment repairs + resolving high H2S issues + Process optimization (\$85,000); Effluent flow meter (\$30,000 est.); Routine maintenance items at WWTP (\$10,000); Reclamation C3 water (\$60,000 est.)  Removal of one-time expenditures of 2023 in the total amount of \$295,000.  2024 Budget Increase of \$155,000 over 2023 base budget for on-time expenditures for 2024.
76	PW WWT	20-32-550-620-20652-7566	UF WWT SEWAGE TRTMNT EQUIP MAINT PARTS MECH EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	151,357	141,699	77,599	234,000	159,420	(74,580)	Misc. mechanical parts based on average use.  Removal of one-time expenditure of 2023 for new pump to be ordered at \$122,000.  Ask for 2024 ~ \$112,000 base budget + \$ 47,420.15 (One item to replace is Washer Compacter assembly replacement)) = \$159,420. Gate and overhead doors, entry doors repair as needed.
77	PW WWT	20-32-550-620-20652-7563	UF WWT SEWAGE TREATMENT EQUIP MAINT PARTS BUILDING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	500	1,500	1,000	An additional \$1,000 is requested for repairs as it is an aging facility and exposed to hazardous gases.

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
78	PW WWT	20-32-550-620-20652-7547	UF WWT SEWAGE TRTMNT EQUIP MAINT LAUNDRY SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	615	11	2,542	6,000	1,000	(5,000)	Washer and dryer may require replacements + repairs. Removal of one-time approved expenditure in 2023 of \$5,000 for washer and dryer replacement.
79	PW WWT	20-32-550-620-20652-7546	UF WWT SEWAGE TRTMNT EQUIP MAINT HOUSEKEEPING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	100	500	400	Housekeeping supplies for the maintenance staff includes rags, disinfectants, and other supplies to keep their work area clean
80	PW WWT	20-32-550-620-20652-7545	UF WWT SEWAGE TRTMNT EQUIP MAINT SAFETY SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,185	28	4,097	4,000	6,000	2,000	Cost under this accounts covers for 1) Supplies needed for Lockout Tagout Procedure 2) H2S and 4 gas monitors and accessories. 3) PPE required for the maintenance staff. 4) Certification and maintenance of existing safety equipment and gear. An additional ask of \$2,000 is requested to upgrade the safety standards of the facility. Actuals for 2023 exceeds \$4,000 by end of August
81	PW WWT	20-32-550-620-20652-7544	UF WWT SEWAGE TRTMNT EQUIP MAINT OFFICE SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	60	-	60	500	500	-	Paper, pens, Day timers and calendars for staff.
82	PW WWT	20-32-550-620-20652-7541	UF WWT SEWAGE TREATMENT EQUIP MAINT OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	4,015	4,619	5,908	8,500	4,500	(4,000)	For consumables like air filters and other supplies to be used in WWTP facility. Overall, Arc flash clothing for electrician, safety shoes etc. for the maintenance staff. The ask is based on the expenditures for last three years.
83	PW WWT	20-32-550-620-20652-7540	UF WWT SEWAGE TREATMENT EQUIP MAINT CLOTHING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	811	878	382	200	1,400	1,200	4 Maintenance crew 4 x 200 (for CSA Shoes) = \$800 + \$600 (sp. coverall)
84	PW WWT	20-32-550-620-20652-7532	UF WWT SEWAGE TREATMENT EQUIP MAINT CONCRETE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	400	400	-	repair small concrete failure around the wastewater plant. (eg: sludge bin gauge the concrete floor and a grout is used for a patch. the tunnels leak and require repair)
85	PW WWT	20-32-550-620-20652-7512	UF WWT SEWAGE TREATMENT EQUIP MAINT OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	44	44	22	500	500	-	Meals as per the contract for emergency repairs
86	PW WWT	20-32-550-620-20652-7508	UF WWT SEWAGE TREATMENT EQUIP MAINT TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	610	2,186	1,190	2,940	2,940	-	maintenance staff assigned to various trainings for example VFD, backflow preventer, ISA conference and trade shows, etc.
87	PW WWT	20-32-550-620-20652-7502	UF WWT SEWAGE TREATMENT EQUIP MAINT TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	662	4,770	475	750	750	-	Based on actual charges for data lines, internet, landlines, and cell phone usage.
88	PW WWT	20-32-550-620-20652-7501	UF WWT SEWAGE TRTMNT EQUIP MAINT POST AND FRT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	729	633	143	500	500	-	Based on average usage (postage to sending equipment of for repair or calibration).
89	PW WWT	20-32-550-620-20652-7420	UF WWT SEWAGE TREATMENT EQUIP MAINT ALLOC SERV	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	198	1,128	325	-	400	400	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)
90	PW WWT	20-32-550-620-20627-7585	UF WWT SEWAGE PUMPING STN LICENSES AND PERMITS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,200	600	-	1,200	1,200	-	Annual electrical permits for maintenance. Budget will be used to rent hydrovac trucks to clean wet wells.
91	PW WWT	20-32-550-620-20627-7582	UF WWT SEWAGE PUMPING STN EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	-	5,000	5,000	Out of 13 sewage lift stations, only 4 lift stations have in-built generators. The rest rely on two movable generators stationed at the WWTP facility. These funds will also be used in emergency situations to rent a generator from outside supplier.
92	PW WWT	20-32-550-620-20627-7573	UF WWT SEWAGE PUMPING STN MECHANICAL EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,696	2,756	1,929	2,000	2,000	-	To pay for annual generator load testing at sewage pumping station 1, 2, 3, 7 and 12
93	PW WWT	20-32-550-620-20627-7567	UF WWT SEWAGE PUMPING STN PARTS SPECIAL EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	50,726	18,124	7,247	2,100	9,500	7,400	Electrical parts such as indicator lights surge protection modules and sensors + Instrumentation parts like level sensors for wet well. Based on usage for last 3 years.
94	PW WWT	20-32-550-620-20627-7566	UF WWT SEWAGE PUMPING STN PARTS MECH EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,711	10,905	2,475	47,400	55,000	7,600	\$10,000 allocated to repairs like Fan belts, pump parts, replacement fans, and backflow preventers annual certification and parts. \$45,000 Spare pump for sewage pumping station 5, 6, 7, 8, 9, 10, and 12. The sewage pumping stations were updated starting 2014. The life of a pump is 7 to 10 years. \$10,000 + \$45,000 = \$55,000 Removal of 2023 one-time expenditure of \$45,000 for spare pump. 2024 Budget increase of \$52,600 over 2023 base budget for one-time expenditures for 2024
95	PW WWT	20-32-550-620-20627-7546	UF WWT SEWAGE PUMPING STN HOUSEKEEPING SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	-	500	500	Budget for soap, sanitizers and other cleaning supplies and accessories. Previously costed to other accounts.
96	PW WWT	20-32-550-620-20627-7541	UF WWT SEWAGE PUMPING STN OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	29	20	96	500	4,000	3,500	Supplies such as Air Filter for AHUs and Pressurized fans + other consumables. Increase required as costs that should be costed to this account will be in 2024. Previously coded to other accounts.
97	PW WWT	20-32-550-620-20627-7502	UF WWT SEWAGE PUMPING STN TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,370	8,874	5,873	8,640	8,640	-	Based on actual charges for data lines, internet, landlines, and cell phone usage. This budget is for internet communications to the 13 lift stations. This allows the lift station to be monitored by the wastewater plant.
98	PW WWT	20-32-550-620-20268-7585	UF WWT SEWER COMPOSTING LICENSES AND PERMITS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	850	50	-	340	340	-	Electrical permit for composter building
99	PW WWT	20-32-550-620-20268-7580	UF WWT SEWER COMPOSTING HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	92,644	-	-	5,000	5,000	-	This is used for rental equipment when unit is down for repairs.
100	PW WWT	20-32-550-620-20268-7569	UF WWT SEWER COMPOSTING PARTS OTHER EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,399	744	159	800	800	-	Grease guns and tools for the loader
101	PW WWT	20-32-550-620-20268-7567	UF WWT SEWER COMPOSTING PARTS SPECIAL EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,789	1,575	-	1,500	1,500	-	electrical repair part transformers pumps ballasts.
102	PW WWT	20-32-550-620-20268-7566	UF WWT SEWER COMPOSTING PARTS MECH EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,993	-	18	500	500	-	door, light and heater repair parts
103	PW WWT	20-32-550-620-20268-7545	UF WWT SEWER COMPOSTING SAFETY SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	500	500	-	Gloves and boots for for handling sludge.
104	PW WWT	20-32-550-620-20268-7502	UF WWT SEWER COMPOSTING TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	956	970	650	1,040	-	(1,040)	City has been paying \$81.03 every month for this service to SaskTel. However, this line has been abandoned and not used for at least last 5-7 years. It is requested to please close this Object Category.
105	PW WWT	20-32-550-620-00000-7410	Sent from Allocation "16-055-000 - IT Support Allocation" (27.27 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	18,000	18,000	13,500	18,000	18,000	-	Line item represents allocation of IT support provided by IT in the General Fund. Amount is determined using the basis that approximately \$2,000 per computer is a reasonable basis for allocation.
106	PW WWTP MAINTENANCE	20-32-550-602-20692-7580	UF WWT STORM SEWER MAIN REPAIRS HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	459	1,000	1,000	-	This is for external equipment hired by the City (eg. Hired Trucks). This acct. will vary from year to year depending on how much mtce. the will be in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks.
107	PW WWTP MAINTENANCE	20-32-550-602-20692-7541	UF WWT STORM SEWER MAIN REPAIRS OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	3,232	14,417	2,000	2,000	-	This entails a variety of parts and tools involve in repairing a storm sewer main. Mostly smaller tools, saw blades, and connecting couplers.
108	PW WWTP MAINTENANCE	20-32-550-602-20692-7533	UF WWT STORM SEWER MAIN REPAIRS GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	955	573	5,542	500	500	-	After a Storm Sewer Main repair, base gravel is needed on the top surface before asphalt can be laid.
109	PW WWTP MAINTENANCE	20-32-550-602-20692-7532	UF WWT STORM SEWER MAIN REPAIRS CONCRETE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,332	341	2,281	500	500	-	Concrete needed to repair Storm Sewer Mains.
110	PW WWTP MAINTENANCE	20-32-550-602-20692-7531	UF WWT STORM SEWER MAIN REPAIRS ASPHALT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	911	15,465	1,000	1,000	-	Asphalt needed to repair street surface after a repair on a Storm Sewer Main.
111	PW WWTP MAINTENANCE	20-32-550-602-20690-7541	UF WWT STORM CHANNEL MTCE OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	216	200	200	-	Mostly connector joints and shovels needed to connect or clean the mouths of crossings in a storm channel. Current budget is sufficient.

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
112	PW WWTP MAINTENANCE	20-32-550-602-20646-7541	UF WWT CULVERTS AND DRAINAGE OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,335	469	3,426	3,500	3,500	-	This entails a variety of parts and tools involved in the drainage of storm water. This can be parts for steamers or markers for culverts for example.
113	PW WWTP MAINTENANCE	20-32-550-602-20646-7533	UF WWT CULVERTS AND DRAINAGE GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	267	827	2,959	500	500	-	Rip rap used to stabilize the ground around culverts.
114	PW WWTP MAINTENANCE	20-32-550-602-20646-7512	UF WWT CULVERTS AND DRAINAGE OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	198	835	615	300	300	-	
115	PW WWTP MAINTENANCE	20-32-550-602-20623-7580	UF WWT SEWER SRVC CONNECT HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,715	4,015	1,837	3,000	3,000	-	This is for external equipment hired by the City (eg. Hired Trucks). This acct. will vary from year to year depending on how many Sanitary Sewer Services will need repair or replacements. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs should be considered.
116	PW WWTP MAINTENANCE	20-32-550-602-20623-7541	UF WWT SEWER SRVC CONNECT OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,694	4,731	4,769	5,000	5,000	-	This entails a variety of parts and tools involved in the repair and mtce. of Sanitary Sewer Services. This acct. can vary depending on the amount of repairs that are required every year. Current budget is sufficient.
117	PW WWTP MAINTENANCE	20-32-550-602-20623-7533	UF WWT SEWER SRVC CONNECT GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	8,297	4,408	7,852	10,000	10,000	-	After repairing or replacing a Sanitary Sewer Service, base gravel is needed on the top surface before asphalt can be laid.
118	PW WWTP MAINTENANCE	20-32-550-602-20623-7532	UF WWT SEWER SRVC CONNECT CONCRETE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,263	6,804	5,641	3,000	3,000	-	Concrete needed to repair walkways after Sanitary Sewer Service has been replaced or repaired.
119	PW WWTP MAINTENANCE	20-32-550-602-20623-7531	UF WWT SEWER SRVC CONNECT ASPHALT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	18,285	24,016	26,652	22,000	22,000	-	Asphalt needed to repair street surface after a Sanitary Sewer Service has been repaired.
120	PW WWTP MAINTENANCE	20-32-550-602-20623-7410	Sent from Allocation "55-410-389 - Boulevard and Asphalt Repair Allocation" (50.00 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	22,300	22,300	18,180	24,190	24,500	310	The City has a historical practice of recovering costs expended in the General Operating Fund from the Utility, Sanitation and Capital Funds. Given that a substantial part of the boulevard and asphalt work relates to utility repairs, it is apparent that a portion of the cost associated with this activity should be recovered from the Utility Budget. The budget amount represents 10% of the overall spending in this area and is appropriate to be recovered from the Utility Fund.
121	PW WWTP MAINTENANCE	20-32-550-602-20622-7580	UF WWT TRUNK SEWER MTCE DREDG HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	1,000	1,000	-	This is for external equipment hired by the City (eg. Hired Truck). This acct. will vary from year. It will fluctuate depending on whether City equipment can accommodate picking up the dredging's every week or if a hired truck would have to be used if City forces are busy with other tasks.
122	PW WWTP MAINTENANCE	20-32-550-602-20622-7541	UF WWT TRUNK SEWER MTCE DREDG OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	4,947	4,764	1,042	7,000	5,000	(2,000)	This entails a wide variety of parts and tools involved in the mtce. of the Sanitary Sewer Trunk Mains.
123	PW WWTP MAINTENANCE	20-32-550-602-20622-7533	UF WWT TRUNK SEWER MTCE DREDG GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,196	-	-	1,500	1,500	-	After mtce. on a Sanitary Sewer Trunk Main, base gravel is needed on the top surface before asphalt can be laid.
124	PW WWTP MAINTENANCE	20-32-550-602-20622-7532	UF WWT TRUNK SEWER MTCE DREDG CONCRETE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	297	-	-	700	700	-	Concrete needed to repair Sanitary Sewer Trunk Mains.
125	PW WWTP MAINTENANCE	20-32-550-602-20622-7531	UF WWT TRUNK SEWER MTCE DREDG ASPHALT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,316	1,727	-	5,500	3,500	(2,000)	Asphalt needed to repair street surface after a sanitary trunk sewer repair. Budget reduced based on a review of actuals and expectations for 2024.
126	PW WWTP MAINTENANCE	20-32-550-602-20622-7522	UF WWT TRUNK SEWER MTCE DREDG PROPANE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	100	100	-	Propane used to warm up dredgers before starting when the whether drops below -25 degrees celsius. Current budget sufficient.
127	PW WWTP MAINTENANCE	20-32-550-602-20622-7512	UF WWT TRUNK SEWER MTCE DREDG OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	100	100	-	-Payment to employees who work 1.5 hours past their regular shift.
128	PW WWTP MAINTENANCE	20-32-550-602-20622-7508	UF WWT TRUNK SEWER MTCE DREDG TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	2,736	-	3,000	3,000	-	Miscellaneous courses for training throughout the year for all employees in the department.
129	PW WWTP MAINTENANCE	20-32-550-602-20622-7502	UF WWT TRUNK SEWER MTCE DREDG TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,187	1,353	819	1,320	1,320	-	Based on actual charges for data lines, internet, landlines, and cell phone usage.
130	PW WWTP MAINTENANCE	20-32-550-602-20621-7541	UF WWT SEWER JETTING OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,604	3,158	4,933	3,000	3,000	-	This entails a variety of smaller tools and jetting nozzles needed to complete the cleaning of sanitary sewer lines. Budget is sufficient.
131	PW WWTP MAINTENANCE	20-32-550-602-20620-7580	UF WWT SEWER MAIN MTCE HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,938	-	1,633	14,000	10,000	(4,000)	This is for external equipment hired by the City (eg. Hired Trucks). This acct. will vary from year to year depending on how many Sanitary Sewer Main Repairs there will be in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs was considered. Budget reduced based on a review of actuals and expectations for 2024.
132	PW WWTP MAINTENANCE	20-32-550-602-20620-7541	UF WWT SEWER MAIN MTCE OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	13,526	9,479	20,359	17,000	17,000	-	This entails a wide variety of parts and tools involved in the mtce. of the sanitary sewer mains. This acct. can vary depending on the amount of mtce. that is needed from year to year. Budget is sufficient.
133	PW WWTP MAINTENANCE	20-32-550-602-20620-7540	UF WWT SEWER MAIN MTCE CLOTHING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	1,000	1,000	-	Used for Safety Footwear and Water Resistant gear for employees. This can change from year to year depending on replacements or new employees.
134	PW WWTP MAINTENANCE	20-32-550-602-20620-7533	UF WWT SEWER MAIN MTCE GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	17,332	1,417	3,819	20,000	5,000	(15,000)	After a Sanitary Sewer Main repair, base gravel is needed on top surface before asphalt can be laid. Budget reduced based on a review of actuals and expectations for 2024.
135	PW WWTP MAINTENANCE	20-32-550-602-20620-7532	UF WWT SEWER MAIN MTCE CONCRETE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	328	-	-	1,000	1,000	-	Concrete needed to repair Sanitary Sewer Mains.
136	PW WWTP MAINTENANCE	20-32-550-602-20620-7531	UF WWT SEWER MAIN MTCE ASPHALT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	635	6,987	8,501	3,000	3,000	-	Asphalt needed to repair street surface after a Sanitary Sewer Main has been repaired.
137	PW WWTP MAINTENANCE	20-32-550-602-20620-7512	UF WWT SEWER MAIN MTCE OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	44	22	242	200	200	-	-Payment to employees who work 1.5 hours past their regular shift.
138	PW WWTP MAINTENANCE	20-32-550-602-20267-7541	UF WWT CATCH BASIN REBUILD OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	15,675	15,790	11,155	12,000	12,000	-	This entails a wide variety of parts and tools involved in the mtce. and repair of catch basins. Current budget is sufficient.
139	PW WWTP MAINTENANCE	20-32-550-602-20267-7533	UF WWT CATCH BASIN REBUILD GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,586	1,849	1,886	1,500	1,500	-	After repairing a catch basin, base gravel is needed on the top surface before asphalt can be laid.
140	PW WWTP MAINTENANCE	20-32-550-602-20267-7532	UF WWT CATCH BASIN REBUILD CONCRETE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,153	2,915	5,537	3,000	3,000	-	Concrete needed in repairing catch basins and repairing walkways after repair is complete.
141	PW WWTP MAINTENANCE	20-32-550-602-20267-7531	UF WWT CATCH BASIN REBUILD ASPHALT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,877	7,360	6,359	3,500	7,000	3,500	Asphalt needed to repair street surface after a repair on a Catch Basin. Increase required based on a review of actuals.
142	PW WWTP MAINTENANCE	20-32-550-602-20266-7541	UF WWT CATCH BASIN CLEANING OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	43	95	500	500	-	Sledge Hammers and picks needed for this operation (opening and closing manhole lids / Catch Basin Lids). Current budget is sufficient.
143	PW WWTP	20-32-550-000-20451-7100	UF WWTP UPGRADE DET DESIGN INT LT LOAN	INTEREST ON LTD	Expenses / Expenditure	-	69,000	13,800	81,750	80,460	(1,290)	Interest expense for the \$2.4M Detailed Design for the Waste Water Treatment Plant Upgrade loan borrowed March 1, 2022. The loan is a 35 year debenture with an interest rate of 3.45%.
144	PW WWTP	20-32-550-620-20650-7896	UF WWT SEWAGE TRTMENT BLDG MAINT INSURANCE PREMIUM	INSURANCE	Expenses / Expenditure	9,304	11,937	9,742	12,770	14,030	1,260	-2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. Administration is estimating an annual increase of 7-8% for property insurance and 3% for liability insurance for 2024. The increase can be attributed to inflation (building values) and annual rate increases.
145	PW WWTP	20-32-550-620-20627-7896	UF WWT SEWAGE PUMPING STN INSURANCE PREMIUM	INSURANCE	Expenses / Expenditure	3,799	4,821	4,040	5,370	5,820	450	-2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. Administration is estimating an annual increase of 7-8% for property insurance and 3% for liability insurance for 2024. The increase can be attributed to inflation (building values) and annual rate increases.

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
146	PW WWT	20-32-550-620-20268-7896	UF WWT SEWER COMPOSTING INSURANCE PREMIUM	INSURANCE	Expenses / Expenditure	1,662	2,180	1,623	2,330	2,340	10	-2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. Administration is estimating an annual increase of 7-8% for property insurance and 3% for liability insurance for 2024. The increase can be attributed to inflation (building values) and annual rate increases.
147	PW WWT	20-32-550-620-20660-7300	UF WWT SEWAGE TREATMENT OPER CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	51,094	31,073	53,557	49,970	57,000	7,030	Due to Permit change unit 550 (hook truck) will be assigned to the landfill. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
148	PW WWT	20-32-550-620-20652-7300	UF WWT SEWAGE TREATMENT EQUIP MAINT CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	19,659	13,396	11,190	21,200	21,200	-	The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
149	PW WWT	20-32-550-620-20627-7300	UF WWT SEWAGE PUMPING STN CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	13,275	13,743	10,800	8,990	14,710	5,720	The monthly rentals from the fleet to pay for the stand- by generator 437 and 499. these are used during power outages for lift stations not equipped with stationary generators. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
150	PW WWT	20-32-550-620-20624-7300	UF WWT SEWER PHOTOGRAPHY CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	1,944	2,140	-	2,000	2,000	-	The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
151	PW WWT	20-32-550-620-20268-7300	UF WWT SEWER COMPOSTING CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	120,107	144,834	70,909	114,780	124,780	10,000	The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
152	PW WWTP MAINTENANCE	20-32-550-602-20692-7300	UF WWT STORM SEWER MAIN REPAIRS CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	205	3,288	18,827	1,830	1,830	-	Internal Fleet charges for equipment utilized when repairing Storm Sewer Mains. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (eg. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
153	PW WWTP MAINTENANCE	20-32-550-602-20690-7300	UF WWT STORM CHANNEL MTCE CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	7,099	-	-	380	380	-	Internal Fleet charges for equipment utilized when performing drainage channel mtce. Typically 3/4 tonne truck. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
154	PW WWTP MAINTENANCE	20-32-550-602-20646-7300	UF WWT CULVERTS AND DRAINAGE CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	35,842	32,671	35,142	50,000	45,000	(5,000)	Internal Fleet charges for equipment utilized when performing drainage channel mtce. Typically 3/4 tonne trucks, steamers, and jet trucks. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
155	PW WWTP MAINTENANCE	20-32-550-602-20623-7300	UF WWT SEWER SRVC CONNECT CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	59,401	46,978	43,667	55,050	55,050	-	Internal Fleet charges for equipment utilized when repairing or replacing Sanitary Sewer Services. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (eg. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
156	PW WWTP MAINTENANCE	20-32-550-602-20622-7300	UF WWT TRUNK SEWER MTCE DREDG CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	43,788	34,142	27,929	58,900	48,900	(10,000)	Internal Fleet charges for equipment utilized when maintaining and dredging Trunk Sewer Mains. Typically have 1 set of dredgers working all winter. When and if time allows a second set of dredgers will be utilized. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
157	PW WWTP MAINTENANCE	20-32-550-602-20621-7300	UF WWT SEWER JETTING CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	39,011	44,836	39,002	45,560	45,560	-	Internal Fleet charges for equipment utilized when cleaning sewer lines. This includes 2 Jet trucks and 2-3/4 ton trucks. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
158	PW WWTP MAINTENANCE	20-32-550-602-20620-7300	UF WWT SEWER MAIN MTCE CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	20,072	13,273	26,438	25,330	23,330	(2,000)	Internal Fleet charges for equipment utilized when repairing Sanitary Sewer Mains. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (eg. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
159	PW WWTP MAINTENANCE	20-32-550-602-20267-7300	UF WWT CATCH BASIN REBUILD CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	13,534	20,577	18,872	12,820	14,820	2,000	Internal Fleet charges for equipment utilized when repairing or replacing catch basins. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (eg. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
160	PW WWTP MAINTENANCE	20-32-550-602-20266-7300	UF WWT CATCH BASIN CLEANING CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	2,259	-	1,600	2,250	2,250	-	Internal Fleet charges for equipment utilized when cleaning catch basins. Primarily the Jet Truck. Typically clean the catch of the basins in the Fall so they will be ready in the spring for the thaw. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
161	PW WWT	20-32-550-620-20660-7235	UF WWT SEWAGE TREATMENT OPER HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	8,851	12,434	10,084	8,500	14,000	5,500	Accredited lab which is requirement of the permit to operate for testing effluent water quality. Expense for 2022 = \$12,434.25; 2023 = \$8909.64 by August. Would request to allocate an additional \$5,500. Move over from 20268 - 7235.

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
162	PW WWT	20-32-550-620-20652-7295	UF WWT SEWAGE TREATMENT EQUIP MAINT SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	46,456	14,520	10,362	25,000	25,000	-	Budget based on a 3 year average for emergency repairs by (eg: machine shops). The main collection line to the plant needs to be cleared of debris. the line is 800m (228,000)
163	PW WWT	20-32-550-620-20652-7238	UF WWT SEWAGE TREATMENT EQUIP MAINT COMPUTER SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	4,299	5,127	6,267	17,000	36,500	19,500	Computer repairs and software annual renewals (CITEC and Win911 used for communications and after hour call out software) (CITEC Upgrades & Support services) \$30,413.50 + \$ 6,000 (WIN911 Support) = ~\$36,500
164	PW WWT	20-32-550-620-20652-7235	UF WWT SEWAGE TREATMENT EQUIP MAINT HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	-	-	15	300	300	-	Shots (Hep A and B shots)
165	PW WWT	20-32-550-620-20627-7295	UF WWT SEWAGE PUMPING STN SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	24,623	13,124	-	15,000	-	(15,000)	Budget not required
166	PW WWT	20-32-550-620-20627-7238	UF WWT SEWAGE PUMPING STN COMP SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	5,165	-	-	4,000	-	(4,000)	Budget not required.
167	PW WWT	20-32-550-620-20626-7295	UF WWT SEWER RELINING SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	-	20,850	78,949	350,000	350,000	-	Contractors performing short spot repairs or full block realigning as determined after the completion of the sewer photography on the City's sewer system. The invoices are charged to a capital account number, then at year end, the costs are broken down and transferred to operating based on the proper accounting treatment.
168	PW WWT	20-32-550-620-20624-7295	UF WWT SEWER PHOTOGRAPHY SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	344,258	191,633	226,060	350,000	350,000	-	Contractors performing cleaning and photography of the City's sewer mains. Information is utilized to identify areas requiring maintenance replacement or re-lining
169	PW WWT	20-32-550-620-20268-7235	UF WWT SEWER COMPOSTING HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	20	440	291	7,000	1,500	(5,500)	The funds under this account are used to perform Qualitative Analysis on the Sludge material that is hauled to the landfill on quarterly basis. This is a requirement by Ministry of Environment. Based on average usage for last 3 years, the ask for the budget under this account is reduced to \$1,500. However, due to increased operational cost and requirements ,it is requested to transfer over \$5,500 to the object code 7235 under Project: 20660 OPER
170	PW WWT	20-32-550-620-00000-7235	UF SEWER HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	76,060	89,922	70,897	90,000	90,000	-	Reimbursements for Septic pump outs for city Residents that are not connected to the collection system. Please refer to RPT# 21-83 for additional information.
171	PW WWTP MAINTENANCE	20-32-550-602-20646-7295	UF WWT CULVERTS AND DRAINAGE SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	955	-	-	5,000	3,000	(2,000)	Pest Control Contractors. Depending on the year, Beaver control is needed. The Beaver's plug culverts and dam up natural drainage systems and drainage channels within the city. Contractors used for mulching and cleaning drainage channels.
172	PW WWTP MAINTENANCE	20-32-550-602-20623-7295	UF WWT SEWER SRVC CONNECT SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	196,765	155,555	83,606	135,000	135,000	-	Re-lining of sanitary sewer services, Sewer photography, root cleaning costs.
173	PW WWTP MAINTENANCE	20-32-550-602-20622-7295	UF WWT TRUNK SEWER MTCE DREDG SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	1,432	51,285	-	1,500	1,500	-	Contractors used if needed to repair Trunk Sewer Mains. Eg: -Tow Trucks to move vehicles if in the work zone. -Power Poles need to be removed or supported by SaskPower.
174	PW WWTP MAINTENANCE	20-32-550-602-20622-7235	UF WWT TRUNK SEWER MTCE DREDG HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	1,393	-	-	3,000	-	(3,000)	Used to hire contractor to clean City owned Porta Potti for crew on site while Dredging Sanitary Sewer Trunk Mains. We no longer use this service in the winter.
175	PW WWTP MAINTENANCE	20-32-550-602-20620-7295	UF WWT SEWER MAIN MTCE SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	1,963	89,068	3,171	2,000	2,000	-	Contractors like Roto Rooter utilized for photographing sewer main in order to investigate and possibly repair a problem in the sewer main.



**WATER UTILITY FUND**  
**CAPITAL EXPENDITURES AND FUND PROJECTIONS (Continued)**

For the Year Ending December 31, 2024

**CAPITAL COMMITTED**

<b>CAPITAL COMMITTED RESERVE</b>	<b>2024 Budget</b>	<b>2023 Budget</b>
<b>Budgeted Funding:</b>		
<b>Funding for Capital</b>		
Transfer from Water Utility Improvement Fund (Uncommitted)	(\$4,308,805)	(\$4,664,500)
Canada Community Building Fund (CCBF)	(\$200,620)	(\$194,000)
<b>Total Funding for Capital</b>	<b>(\$4,509,425)</b>	<b>(\$4,858,500)</b>
<b>Expenditures:</b>		
Water Main Replacement	\$1,500,000	\$1,500,000
Sanitary and Storm Sewer Replacement	\$850,000	\$800,000
River Street Reservoir Refurbish and Repairs		\$400,000
Lead Service Replacement Program	\$155,000	\$155,000
Fire Hydrant Replacement Program	\$105,000	\$105,000
Fire Hydrant - Fire Protection	\$65,000	\$60,000
Former Raw Water Pump House - Decommission		\$50,000
Replacement of Postage Machine		\$15,200
<b>Loan Principal Payments (not Capital)</b>		
Water Treatment Plant Upgrade Loan Principal	\$691,020	\$664,600
Water Meter Replacement Loan Principal	\$479,180	\$464,300
River Street Reservoir Loan Principal	\$220,000	\$214,000
Zone 2 Water Reservoir Upgrades Loan Principal	\$206,000	\$200,000
WWTP Detailed Design Year 1	\$37,605	\$36,400
Raw Water Pump House - Funded from Gas Tax	\$200,620	\$194,000
<b>Total Expenditures</b>	<b>\$4,509,425</b>	<b>\$4,858,500</b>

**WATER UTILITY FUND**  
**CAPITAL EXPENDITURES AND FUND PROJECTIONS (Continued)**

For the Year Ending December 31, 2024

**WATER IMPROVEMENT FUND**

<b>WATER UTILITY IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)</b>	<b>2024 Budget</b>	<b>2023 Budget</b>
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Contribution from Operations	<b>\$5,305,395</b>	\$5,280,980
<b>Expenses:</b>		
Transfer to Capital Committed Reserve	<b>(4,509,425)</b>	(4,664,500)
Budgeted (Increase) Decrease to Fund	<b>795,970</b>	616,480
<b>Fund Deficit Balance, Beginning of Year (Estimated)</b>	<b>(1,200,842)</b>	(1,817,322)
<b>Fund Deficit Balance, End of Year (Estimated)</b>	<b>(404,872)</b>	(1,200,842)

Note that the beginning balance is obtained from the 2022 Audited Financial Statements. As such, it includes \$12.8 million in debt financing received for the Raw Water Pump House, and \$2.4 million received for the Waste Water Treatment Plant design, however a portion of these funds had either been re-allocated to a different project, or were unspent at the end of 2022. Approximately \$5.8M of the Raw Water Pump House loan, and approximately \$1.2M of the Waste Water Treatment Plant design loan were remaining to be spent/re-allocated. This results in approximately \$7M (\$5.8M + \$1.2M) included in the opening Water Improvement Fund balance that is earmarked for a specific purpose, and not available to offset the Water Utility Improvement Fund's deficit.



City of  
**Prince  
Albert**

## **APPENDIX A**

### **2024 WATER UTILITY FUND CAPITAL BUDGET**

**2024 Water Utility Fund Capital Budget**

<b>CAPITAL: WATER TREATMENT AND MAINTENANCE</b>				
<b>UC-01: Watermain Replacement Program</b>		<b>Capital</b>	<b>Reserve</b>	<b>Externally Funded</b>
<b>Detail:</b>	This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow			
<b>Purpose:</b>	The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25 breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2023 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.		\$1,500,000	
<b>Funding Source:</b>	Water Utility Improvement Fund Balance			

**2024 Water Utility Fund Capital Budget**

<b>UC-02: Lead Service Replacement Program</b>		<b>Capital</b>	<b>Reserve</b>	<b>Externally Funded</b>
<b>Detail:</b>	Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.			
<b>Purpose:</b>	<p>In the 19th century lead was the most common type of pipe used for in house plumbing and for the water service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2021 approx. 454 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or plumbing system if it contains lead. Through investigation into the archived paper copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced. In 2021, 11 lead services were removed through the program.</p> <p>The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p>		\$155,000	
<b>Funding Source:</b>	Water Utility Improvement Fund Balance			

## 2024 Water Utility Fund Capital Budget

<b>UC-03: Fire Hydrant Replacement Program</b>		<b>Capital</b>	<b>Reserve</b>	<b>Externally Funded</b>
<b>Detail:</b>	Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are not available. Average material cost for the hydrant only was \$4800 in 2022. This does not include material fittings to tie the hydrant to the water line, labor or equipment costs.		\$105,000	
<b>Purpose:</b>	The City of Prince Albert has 1,030 Fire Hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.			
<b>Funding Source:</b>	Water Utility Improvement Fund Balance			
<b>UC-04: Fire Hydrant - Fire Protection</b>		<b>Capital</b>	<b>Reserve</b>	<b>Externally Funded</b>
<b>Detail:</b>	Installation of fire hydrants to improve fire protection.		\$65,000	
<b>Purpose:</b>	Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection. In 2022 one of the new hydrants the City installed improved the fire protection to the Norther Lights Casino, Prince Albert Inn and Lakeland Ford.			
<b>Funding Source:</b>	Water Utility Improvement Fund Balance			

## 2024 Water Utility Fund Capital Budget

<b>CAPITAL: WASTE WATER TREATMENT AND MAINTENANCE</b>				
<b>UC-05: Sanitary and Storm Sewer Replacement</b>		<b>Capital</b>	<b>Reserve</b>	<b>Externally Funded</b>
<b>Detail:</b>	Sanitary/Storm Sewer Relining and Replacement Program			
<b>Purpose:</b>	This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains by replacing or relining the entire length of pipe materials along a significant span of the line, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.		\$850,000	
<b>Funding Source:</b>	Water Utility Improvement Fund Balance			

## 2024 Water Utility Fund Capital Budget

<b>LOAN PRINCIPAL PAYMENTS</b>				
<b>UC-06 Loan Principal - Water Treatment Plant Upgrade</b>		<b>Capital</b>	<b>Reserve</b>	<b>Externally Funded</b>
<b>Detail:</b>	Annual long-term debt principal repayment			
<b>Purpose:</b>	Principal portion of long term debt for the water treatment plant upgrade. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from the Water Utility Improvement Fund Balance. This loan is scheduled to be repaid in full in 2024.		\$691,020	
<b>Funding Source:</b>	Water Utility Improvement Fund Balance			
<b>UC-07: Loan Principal - Water Meter Replacement</b>		<b>Capital</b>	<b>Reserve</b>	<b>Externally Funded</b>
<b>Detail:</b>	Annual long-term debt principal repayment			
<b>Purpose:</b>	Principal portion for long term debt for the water meter replacement capital project. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate. When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028.		\$479,180	
<b>Funding Source:</b>	Water Utility Improvement Fund Balance			



## 2024 Water Utility Fund Capital Budget

UC-08: Loan Principal - River Street Reservoir		Capital	Reserve	Externally Funded
<b>Detail:</b>	Annual long-term debt principal repayment.			
<b>Purpose:</b>	<p>In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs, one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs. The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p>		\$220,000	
<b>Funding Source:</b>	Water Utility Improvement Fund Balance			
UC-09: Loan Principal - Zone 2 Water Reservoir Upgrades		Capital	Reserve	Externally Funded
<b>Detail:</b>	Annual long-term debt principal repayment			
<b>Purpose:</b>	<p>A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and future water distribution demands. City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p> <p>This loan is scheduled to be repaid in full in 2042.</p>		\$206,000	
<b>Funding Source:</b>	Water Utility Improvement Fund Balance			

## 2024 Water Utility Fund Capital Budget

UC-10: Loan Principal - WWTP Detailed Design Year 1/2		Capital	Reserve	Externally Funded
<b>Detail:</b>	Annual long-term debt principal repayment			
<b>Purpose:</b>	<p>The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p>		\$37,605	
<b>Funding Source:</b>	Water Utility Improvement Fund Balance			
UC-11: Loan Principal - Raw Water Pump House		Capital	Reserve	Externally Funded
<b>Detail:</b>	Annual long-term debt principal repayment			
<b>Purpose:</b>	<p>The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p> <p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p>			\$200,620
<b>Funding Source:</b>	Canada Community Building Fund (formerly Gas Tax Funding)			
<b>Total of Capital Requests by Funding Source</b>			\$4,308,805	\$200,620
<b>Grand Total of All Capital Requests</b>			\$4,509,425	

**Water Utility Improvement Fund**  
**Canada Community Building Fund**

**\$4,308,805**  
**\$200,620**



City of  
**Prince  
Albert**

## **APPENDIX B**

### **2025 – 2028 WATER UTILITY FUND CAPITAL BUDGET**

# 2025 Capital Budget :: Simplified Detail Report

----- Filters -----	
Year :	2025 to 2028
Revenue Sources :	No
Equipment Fleet :	No
Fund :	Water & Sewer Utility
Group By :	Year

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<b>2025</b>									
1	1	Water & Sewer Utility	No	Roadways	<p><b>Central Avenue River Street to 10th Street Revitalization-Phase 1 Construction 2025</b></p> <p><b>Detail :</b> The Project entails the replacement of underground infrastructure and the reconstruction of the surface and new streetscape on Central Avenue from River to 15 Street. Due to the complexity and size of the project, it is recommended to be tendered out as a multiyear project over 3 years. The first phase of the project would be the 800 and 900 blocks. To accurately design all aspects of the project budget approval in 2023 would be for 2024 construction.</p> <p><b>Purpose :</b> Central Avenue was originally constructed in the early 1900's. In the 1980's, it received a facelift to the surface but the underground utilities were not replaced. The surface treatments included new streetscape with paving stones, trees with iron grates and new double head square street lights.</p> <p>The Underground is now over 110 years old and includes cast iron water mains with lead services, clay tile sanitary and storm sewer that cannot be relined due to their condition. There are too many connections and other utilities under the street for directional drilling to be an option. Full replacement is required.</p> <p>The roadways are in poor shape and have not been repaved in over 30 years. The paving stone sidewalks are over 35 years old and crumbling with many trip hazards.</p> <p>The street is further complicated with the Crown Utilities including SaskEnergy, SaskPower and SaskTel which has major</p>	\$0	\$0	\$700.0	\$700.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>conduit buried the entire length of Central Avenue from River Street to 15 Street.</p> <p><b>External Source</b> : Debt Financing</p> <p>- The surface portion of the project totaling \$1,300,000 is included in the General Fund Budget as a Capital Project Not Funded</p>				
2	1	Water & Sewer Utility	No	Various locations	<p><b>Fire Hydrant - Fire Protection</b></p> <p><b>Detail</b> : Installation of fire hydrants to improve fire protection</p> <p><b>Purpose</b> : Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$65.0	\$0	\$65.0
3	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Fire Hydrant</b></p> <p><b>Detail</b> : Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are not available. Average material cost for just the hydrant was \$4800 in 2022. This does not include material fittings to tie the hydrant to the water line, labor or equipment costs.</p> <p><b>Purpose</b> : The City of Prince Albert has 1,026 Fire Hydrants. This number does not include private hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$105.0	\$0	\$105.0
4	1	Water & Sewer Utility	No	West Hill	<p><b>Dredging Storm Pond Lake Estates</b></p> <p><b>Detail</b> : Dredging of the storm pond located in the Lake Estates Subdivision</p> <p><b>Purpose</b> : The Storm Water Pond at the Lake Estates Subdivision was constructed 15 years ago and will become prone to mosquito development, stagnation and algae growth. The dredging of the pond will reestablish or increase the ponds storage capacity and remove the sediment buildup restoring the pond water quality.</p>	\$0	\$200.0	\$0	\$200.0

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>									
5	1	Water & Sewer Utility	No		<p><b>WTP Residual Management Study</b></p> <p><b>Detail</b> : WTP Residual Management Study</p> <p><b>Purpose</b> : The Water Treatment Plant currently discharges treated water into the river that contains residual chlorine and other treatment chemicals. Administration is recommending that a study be completed to determine a method for adequately dealing with these residuals in anticipation of tightening regulations.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$100.0	\$0	\$100.0
6	1	Water & Sewer Utility	No	WWTP	<p><b>Waste Water Treatment Plant Upgrade - Phase 1</b></p> <p><b>Detail</b> : First phase of comprehensive upgrade to Waste Water Treatment Plant (WWTP).</p> <p><b>Purpose</b> : First Phase of a comprehensive upgrade to the WWTP.</p> <p>The initial construction of the WWTP began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Significant upgrades to the WWTP will require phased upgrades over multiple years in order to maintain current operations while extensively overhauling the plant.</p> <p>The Budget amount of \$17,500,000 would be the City's investment and the project would only be feasible if external funding is received.</p> <p><b>External Source</b> : \$17.5M Debt Financing - \$17.5M Federal/Provincial funding</p>	\$0	\$0	\$35,000.0	\$35,000.0
7	1	Water & Sewer Utility	No	City Hall	<p><b>Long-Term Debt Payment - River Street Reservoir</b></p> <p><b>Detail</b> : Annual long-term debt principal repayment.</p> <p><b>Purpose</b> : In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs,</p>	\$0	\$229.0	\$0	\$229.0

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs.</p> <p>The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>				
8	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Lead Service</b></p> <p><b>Detail</b> : Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.</p> <p><b>Purpose</b> : In the 19th century lead was the most common type of pipe used for in house plumbing and for the water service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2012 approx. 750 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or or plumbing system if it contains lead. Through investigation into the archived paper copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced.</p> <p>The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p>	\$0	\$160.0	\$0	\$160.0

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<b>Reserve Source</b> : Water Utility Improvement Fund Balance				
9	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Sanitary/Storm Sewer</b></p> <p><b>Detail</b> : Sanitary/Storm Sewer Relining and Replacement Program</p> <p><b>Purpose</b> : This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains by replacing or relining the entire length of pipe materials along a significant span of the main, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$850.0	\$0	\$850.0
10	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Watermain</b></p> <p><b>Detail</b> : This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow.</p> <p><b>Purpose</b> : The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25 breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2025 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$1,550.0	\$0	\$1,550.0



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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
11	1	Water & Sewer Utility	No	Raw Water Pump House	<p><b>Long-Term Debt Payment - Raw Water Pump House</b></p> <p><i>Detail</i> : Annual long-term debt principal repayment.</p> <p><i>Purpose</i> : The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p> <p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p><i>External Source</i> : Gas Tax Funding</p>	\$0	\$0	\$207.6	\$207.6
12	1	Water & Sewer Utility	No		<p><b>Long-Term Debt Payment - Water Meter Replacement</b></p> <p><i>Detail</i> : Water Meter Replacement Long Term Debt Payment</p> <p><i>Purpose</i> : Principal portion for long term debt for the water meter replacement capital project. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate.</p> <p>When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028.</p> <p><i>Reserve Source</i> : Water Utility Improvement Fund Balance</p>	\$0	\$494.5	\$0	\$494.5
13	1	Water & Sewer Utility	No	City Hall	<p><b>Long-Term Debt Payment - Zone 2 Water Reservoir Upgrades</b></p> <p><i>Detail</i> : Annual long-term debt principal repayment.</p> <p><i>Purpose</i> : A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and future water distribution demands.</p>	\$0	\$214.0	\$0	\$214.0

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p> <p>This loan is scheduled to be repaid in full in 2042.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>				
14	1	Water & Sewer Utility	No	WWTP	<p><b>Long-Term Debt Payment - WWTP Detailed Design Year 1/2</b></p> <p><b>Detail</b> : Annual long-term debt principal repayment.</p> <p><b>Purpose</b> : The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$38.9	\$0	\$38.9
<b>2025 sub-total</b>						\$0	\$4,006.4	\$35,907.6	\$39,914.0

2026

15	1	Water & Sewer Utility	No	Various locations	<p><b>Fire Hydrant - Fire Protection</b></p> <p><b>Detail</b> : Installation of fire hydrants to improve fire protection</p> <p><b>Purpose</b> : Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$70.0	\$0	\$70.0
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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
16	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Fire Hydrant</b></p> <p><i>Detail</i> : Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are not available. Average material cost for just the hydrant was \$4800 in 2022. This does not include material fittings to tie the hydrant to the water line, labor or equipment costs.</p> <p><i>Purpose</i> : The City of Prince Albert has 1,026 Fire Hydrants. This number does not include private hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.</p> <p><i>Reserve Source</i> : Water Utility Improvement Fund Balance</p>	\$0	\$105.0	\$0	\$105.0
17	1	Water & Sewer Utility	No	WWTP	<p><b>Waste Water Treatment Plant Upgrade - Phase 2</b></p> <p><i>Detail</i> : Second phase of comprehensive upgrade to Waste Water Treatment Plant (WWTP).</p> <p><i>Purpose</i> : Second Phase of a comprehensive upgrade to the WWTP.</p> <p>The initial construction of the WWTP began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Significant upgrades to the WWTP will require phased upgrades over multiple years in order to maintain current operations while extensively overhauling the plant.</p> <p>The Budget amount of \$17,500,000 would be the City's investment and the project would only be feasible if external funding is received.</p>	\$0	\$0	\$35,000.0	\$35,000.0

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<p><b>External Source</b> : \$17.5M Debt Financing - \$17.5M Federal/Provincial funding</p>									
18	1	Water & Sewer Utility	No	Raw Water Pump House	<p><b>Long-Term Debt Payment - Raw Water Pump House</b></p> <p><b>Detail</b> : Annual long-term debt principal repayment.</p> <p><b>Purpose</b> : The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p> <p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p><b>External Source</b> : Gas Tax Funding</p>	\$0	\$0	\$214.7	\$214.7
19	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Sanitary/Storm Sewer</b></p> <p><b>Detail</b> : Sanitary/Storm Sewer Relining and Replacement Program</p> <p><b>Purpose</b> : This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains by replacing or relining the entire length of pipe materials along a significant span of the main, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$900.0	\$0	\$900.0
20	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Lead Service</b></p> <p><b>Detail</b> : Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.</p> <p><b>Purpose</b> : In the 19th century lead was the most common type of pipe used for in house plumbing and for the water</p>	\$0	\$160.0	\$0	\$160.0

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2012 approx. 750 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or or plumbing system if it contains lead. Through investigation into the archived paper copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced.</p> <p>The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>				
21	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Watermain</b></p> <p><b>Detail</b> : This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow.</p> <p><b>Purpose</b> : The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25 breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2025 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$1,600.0	\$0	\$1,600.0
22	1	Water & Sewer Utility	No		<p><b>Long-Term Debt Payment - Water Meter Replacement</b></p> <p><b>Detail</b> : Water Meter Replacement Long Term Debt Payment</p>	\$0	\$510.3	\$0	\$510.3

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p><b>Purpose :</b> Principal portion for long term debt for the water meter replacement capital project. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate.</p> <p>When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028.</p> <p><b>Reserve Source :</b> Water Utility Improvement Fund Balance</p>				
23	1	Water & Sewer Utility	No	City Hall	<p><b>Long-Term Debt Payment - River Street Reservoir</b></p> <p><b>Detail :</b> Annual long-term debt principal repayment.</p> <p><b>Purpose :</b> In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs, one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs.</p> <p>The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p> <p><b>Reserve Source :</b> Water Utility Improvement Fund Balance</p>	\$0	\$237.0	\$0	\$237.0
24	1	Water & Sewer Utility	No	City Hall	<p><b>Long-Term Debt Payment - Zone 2 Water Reservoir Upgrades</b></p> <p><b>Detail :</b> Annual long-term debt principal repayment.</p>	\$0	\$222.0	\$0	\$222.0

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p><b>Purpose :</b> A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and future water distribution demands.</p> <p>City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p> <p>This loan is scheduled to be repaid in full in 2042.</p> <p><b>Reserve Source :</b> Water Utility Improvement Fund Balance</p>				
25	1	Water & Sewer Utility	No	WWTP	<p><b>Long-Term Debt Payment - WWTP Detailed Design Year 1/2</b></p> <p><b>Detail :</b> Annual long-term debt principal repayment.</p> <p><b>Purpose :</b> The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p><b>Reserve Source :</b> Water Utility Improvement Fund Balance</p>	\$0	\$40.3	\$0	\$40.3
26	1	Water & Sewer Utility	No	Roadways	<p><b>Central Avenue 10th Street to 13th Street Revitalization-Phase 2 Construction 2026</b></p> <p><b>Detail :</b> The Project entails the replacement of underground infrastructure and the reconstruction of the surface and new</p>	\$0	\$0	\$900.0	\$900.0

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>streetscape on Central Avenue from River to 15 Street. Due to the complexity and size of the project, it is recommended to be tendered out as a multiyear project over 3 years. The second phase of the project would be the 1000 and 1100 and 1200 blocks. To accurately design all aspects of the project budget approval in 2024 would be for 2025 construction.</p> <p><b>Purpose :</b> Central Avenue was originally constructed in the early 1900's. In the 1980's, it received a facelift to the surface but the underground utilities were not replaced. The surface treatments included new streetscape with paving stones, trees with iron grates and new double head square street lights.</p> <p>The Underground is now over 110 years old and includes cast iron water mains with lead services, clay tile sanitary and storm sewer that cannot be relined due to their condition. There are too many connections and other utilities under the street for directional drilling to be an option. Full replacement is required.</p> <p>The roadways are in poor shape and have not been repaved in over 30 years. The paving stone sidewalks are over 35 years old and crumbling with many trip hazards.</p> <p>The street is further complicated with the Crown Utilities including SaskEnergy, SaskPower and SaskTel which has major conduit buried the entire length of Central Avenue from River Street to 15 Street.</p> <p><b>External Source :</b> Debt Financing</p> <p>- The surface portion of the project totaling \$1,600,000 will be included in the General Budget</p>				
<b>2026 sub-total</b>						\$0	\$3,844.6	\$36,114.7	\$39,959.3

2027

27	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Watermain</b></p> <p><b>Detail :</b> This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow.</p> <p><b>Purpose :</b> The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25</p>	\$0	\$1,650.0	\$0	\$1,650.0
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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2025 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>				
28	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Lead Service</b></p> <p><b>Detail</b> : Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.</p> <p><b>Purpose</b> : In the 19th century lead was the most common type of pipe used for in house plumbing and for the water service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2012 approx. 750 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or or plumbing system if it contains lead. Through investigation into the archived paper copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced.</p> <p>The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$165.0	\$0	\$165.0
29	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Sanitary/Storm Sewer</b></p> <p><b>Detail</b> : Sanitary/Storm Sewer Relining and Replacement Program</p> <p><b>Purpose</b> : This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains</p>	\$0	\$900.0	\$0	\$900.0

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>by replacing or relining the entire length of pipe materials along a significant span of the main, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>				
30	1	Water & Sewer Utility	No	Various locations	<p><b>Fire Hydrant - Fire Protection</b></p> <p><b>Detail</b> : Installation of fire hydrants to improve fire protection</p> <p><b>Purpose</b> : Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$70.0	\$0	\$70.0
31	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Fire Hydrant</b></p> <p><b>Detail</b> : Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are not available. Average material cost for just the hydrant was \$4800 in 2022. This does not include material fittings to tie the hydrant to the water line, labor or equipment costs.</p> <p><b>Purpose</b> : The City of Prince Albert has 1,026 Fire Hydrants. This number does not include private hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$110.0	\$0	\$110.0
32	1	Water &	No	Roadways	<p><b>Central Avenue 13th to 15th Street Revitalization-Phase 3 Construction 2027</b></p>	\$0	\$0	\$500.0	\$500.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
		Sewer Utility			<p><b>Detail :</b> The Project entails the replacement of underground infrastructure and the reconstruction of the surface and new streetscape on Central Avenue from River to 15 Street. Due to the complexity and size of the project, it is recommended to be tendered out as a multiyear project over 3 years. The third phase of the project would be the 1300 and 1400 blocks. To accurately design all aspects of the project budget approval in 2025 would be for 2026 construction.</p> <p><b>Purpose :</b> Central Avenue was originally constructed in the early 1900's. In the 1980's, it received a facelift to the surface but the underground utilities were not replaced. The surface treatments included new streetscape with paving stones, trees with iron grates and new double head square street lights.</p> <p>The Underground is now over 110 years old and includes cast iron water mains with lead services, clay tile sanitary and storm sewer that cannot be relined due to their condition. There are too many connections and other utilities under the street for directional drilling to be an option. Full replacement is required.</p> <p>The roadways are in poor shape and have not been repaved in over 30 years. The paving stone sidewalks are over 35 years old and crumbling with many trip hazards.</p> <p>The street is further complicated with the Crown Utilities including SaskEnergy, SaskPower and SaskTel which has major conduit buried the entire length of Central Avenue from River Street to 15 Street.</p> <p><b>External Source :</b> Debt Financing</p> <p>- The surface portion of the project totaling \$1,100,000 will be included in the General Budget</p>				
33	1	Water & Sewer Utility	No	WWTP	<p><b>Waste Water Treatment Plant Upgrade - Phase 3</b></p> <p><b>Detail :</b> Third phase of comprehensive upgrade to Waste Water Treatment Plant (WWTP).</p> <p><b>Purpose :</b> Third Phase of a comprehensive upgrade to the WWTP.</p> <p>The initial construction of the WWTP began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and further upgraded in 2009 to include UV</p>	\$0	\$0	\$35,000.0	\$35,000.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Significant upgrades to the WWTP will require phased upgrades over multiple years in order to maintain current operations while extensively overhauling the plant.</p> <p>The Budget amount of \$17,500,000 would be the City's investment and the project would only be feasible if external funding is received.</p> <p><b>External Source</b> : \$17.5M Debt Financing - \$17.5M Federal/Provincial funding</p>				
34	1	Water & Sewer Utility	No	Raw Water Pump House	<p><b>Long-Term Debt Payment - Raw Water Pump House</b></p> <p><b>Detail</b> : Annual long-term debt principal repayment.</p> <p><b>Purpose</b> : The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p> <p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p><b>External Source</b> : Gas Tax Funding</p>	\$0	\$0	\$222.1	\$222.1
35	1	Water & Sewer Utility	No	City Hall	<p><b>Long-Term Debt Payment - River Street Reservoir</b></p> <p><b>Detail</b> : Annual long-term debt principal repayment.</p> <p><b>Purpose</b> : In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs, one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs.</p> <p>The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this</p>	\$0	\$245.0	\$0	\$245.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>				
36	1	Water & Sewer Utility	No		<p><b>Long-Term Debt Payment - Water Meter Replacement</b></p> <p><b>Detail</b> : Water Meter Replacement Long Term Debt Payment</p> <p><b>Purpose</b> : Principal portion for long term debt for the water meter replacement capital project. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate.</p> <p>When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$526.7	\$0	\$526.7
37	1	Water & Sewer Utility	No	City Hall	<p><b>Long-Term Debt Payment - Zone 2 Water Reservoir Upgrades</b></p> <p><b>Detail</b> : Annual long-term debt principal repayment.</p> <p><b>Purpose</b> : A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and future water distribution demands.</p>	\$0	\$229.0	\$0	\$229.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p> <p>This loan is scheduled to be repaid in full in 2042.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>				
38	1	Water & Sewer Utility	No	WWTP	<p><b>Long-Term Debt Payment - WWTP Detailed Design Year 1/2</b></p> <p><b>Detail</b> : Annual long-term debt principal repayment.</p> <p><b>Purpose</b> : The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$41.7	\$0	\$41.7
<b>2027 sub-total</b>						\$0	\$3,937.4	\$35,722.1	\$39,659.5
<b>2028</b>									
39	1	Water & Sewer Utility	No	Various locations	<p><b>Fire Hydrant - Fire Protection</b></p> <p><b>Detail</b> : Installation of fire hydrants to improve fire protection</p> <p><b>Purpose</b> : Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$75.0	\$0	\$75.0
40	1	Water &	No	Various locations		\$0	\$950.0	\$0	\$950.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
		Sewer Utility			<p><b>Replacement Program - Sanitary/Storm Sewer</b></p> <p><i>Detail</i> : Sanitary/Storm Sewer Relining and Replacement Program</p> <p><i>Purpose</i> : This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains by replacing or relining the entire length of pipe materials along a significant span of the main, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.</p> <p><i>Reserve Source</i> : Water Utility Improvement Fund Balance</p>				
41	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Fire Hydrant</b></p> <p><i>Detail</i> : Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are not available. Average material cost for just the hydrant was \$4800 in 2022. This does not include material fittings to tie the hydrant to the water line, labor or equipment costs.</p> <p><i>Purpose</i> : The City of Prince Albert has 1,026 Fire Hydrants. This number does not include private hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.</p> <p><i>Reserve Source</i> : Water Utility Improvement Fund Balance</p>	\$0	\$110.0	\$0	\$110.0
42	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Lead Service</b></p> <p><i>Detail</i> : Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.</p>	\$0	\$165.0	\$0	\$165.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p><b>Purpose :</b> In the 19th century lead was the most common type of pipe used for in house plumbing and for the water service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2012 approx. 750 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or or plumbing system if it contains lead. Through investigation into the archived paper copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced.</p> <p>The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p> <p><b>Reserve Source :</b> Water Utility Improvement Fund Balance</p>				
43	1	Water & Sewer Utility	No	Various locations	<p><b>Replacement Program - Watermain</b></p> <p><b>Detail :</b> This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow.</p> <p><b>Purpose :</b> The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25 breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2025 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.</p> <p><b>Reserve Source :</b> Water Utility Improvement Fund Balance</p>	\$0	\$1,650.0	\$0	\$1,650.0
44	1	Water & Sewer Utility	No		<p><b>New WTP Filters and Clearwell</b></p>	\$0	\$0	\$7,000.0	\$7,000.0



2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p><b>Detail :</b> Construction of new filters and a new clearwell at the WTP to expand capacity to keep up with demand and water quality conditions.</p> <p><b>Purpose :</b> Construction of new filters and a new clearwell at the WTP to expand capacity to keep up with demand and water quality conditions.</p> <p><b>External Source :</b> Government Funding or Debt Financing</p>				
45	1	Water & Sewer Utility	No	Raw Water Pump House	<p><b>Long-Term Debt Payment - Raw Water Pump House</b></p> <p><b>Detail :</b> Annual long-term debt principal repayment.</p> <p><b>Purpose :</b> The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p> <p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p><b>External Source :</b> Gas Tax Funding</p>	\$0	\$0	\$229.8	\$229.8
46	1	Water & Sewer Utility	No	City Hall	<p><b>Long-Term Debt Payment - River Street Reservoir</b></p> <p><b>Detail :</b> Annual long-term debt principal repayment.</p> <p><b>Purpose :</b> In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs, one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs.</p> <p>The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House</p>	\$0	\$253.0	\$0	\$253.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>				
47	1	Water & Sewer Utility	No		<p><b>Long-Term Debt Payment - Water Meter Replacement</b></p> <p><b>Detail</b> : Water Meter Replacement Long Term Debt Payment</p> <p><b>Purpose</b> : Principal portion for long term debt for the water meter replacement capital project. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate.</p> <p>When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$543.5	\$0	\$543.5
48	1	Water & Sewer Utility	No	WWTP	<p><b>Long-Term Debt Payment - WWTP Detailed Design Year 1/2</b></p> <p><b>Detail</b> : Annual long-term debt principal repayment.</p> <p><b>Purpose</b> : The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were</p>	\$0	\$43.1	\$0	\$43.1

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>				
49	1	Water & Sewer Utility	No	City Hall	<p><b>Long-Term Debt Payment - Zone 2 Water Reservoir Upgrades</b></p> <p><b>Detail</b> : Annual long-term debt principal repayment.</p> <p><b>Purpose</b> : A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and future water distribution demands.</p> <p>City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p> <p>This loan is scheduled to be repaid in full in 2042.</p> <p><b>Reserve Source</b> : Water Utility Improvement Fund Balance</p>	\$0	\$237.0	\$0	\$237.0
<b>2028 sub-total</b>						\$0	\$4,026.6	\$7,229.8	\$11,256.4
<b>Grand Total</b>						\$0	\$15,815.0	\$114,974.2	\$130,789.2



City of  
**Prince  
Albert**

## APPENDIX C

### WATER UTILITY FUND ORGANIZATIONAL CHARTS

Permanent Out of Scope FTE Total: 5.6

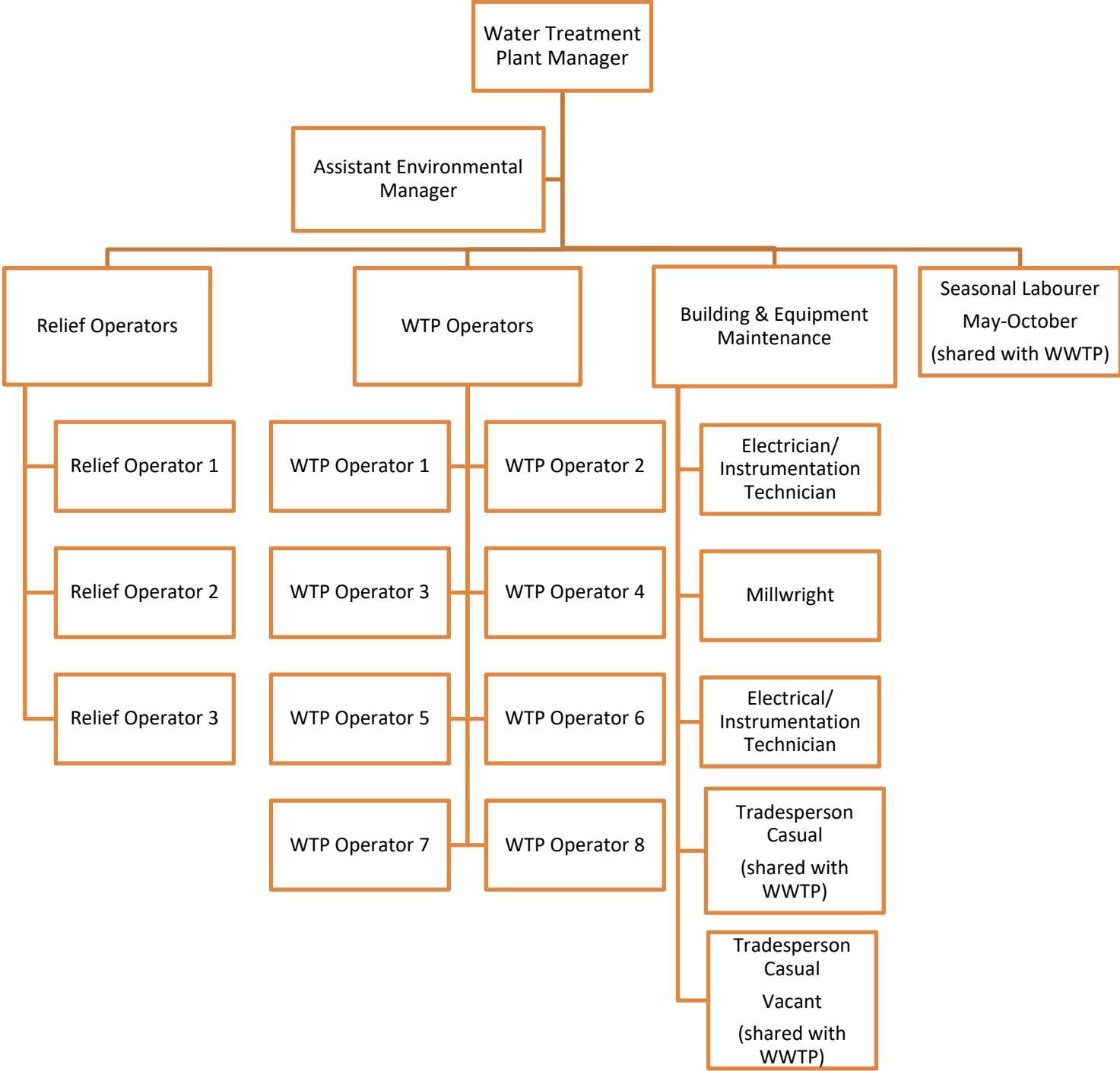
Permanent In Scope FTE Total: 46.15

Summer Casual In Scope: 18.0

Winter Casual In Scope: 7.0

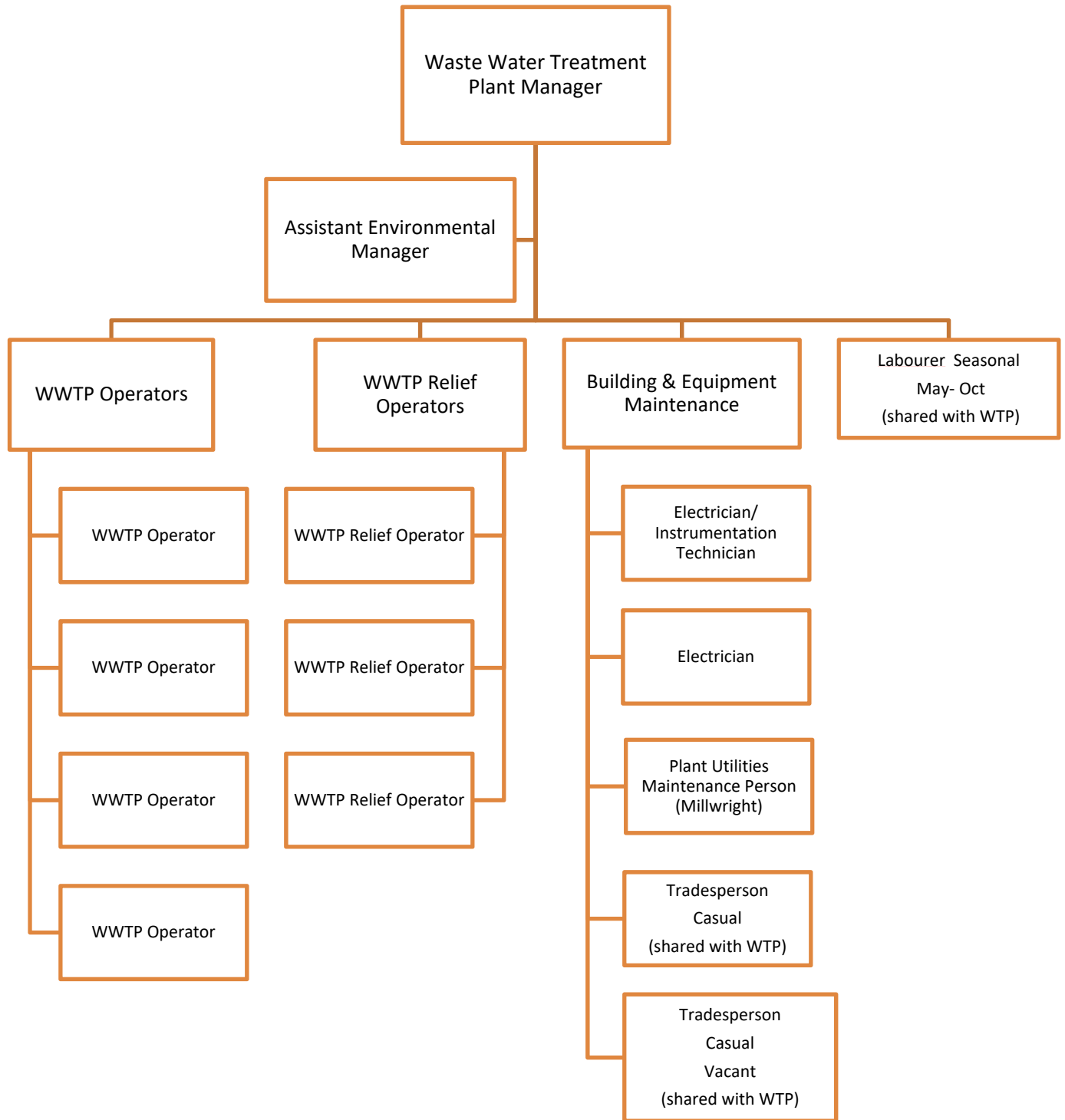
(FTE: Full Time Equivalent)

# PUBLIC WORKS Water Treatment Plant



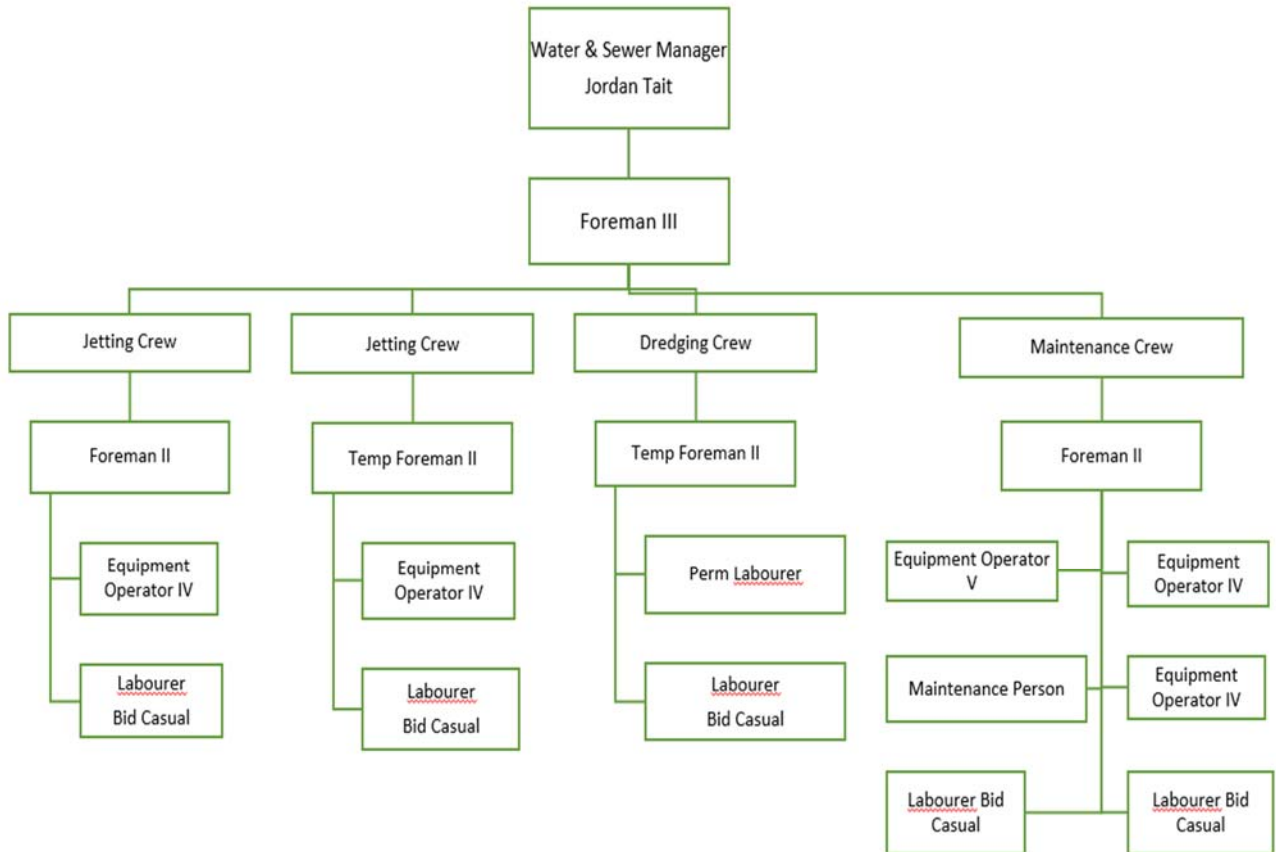
# PUBLIC WORKS

## Waste Water Treatment Plant



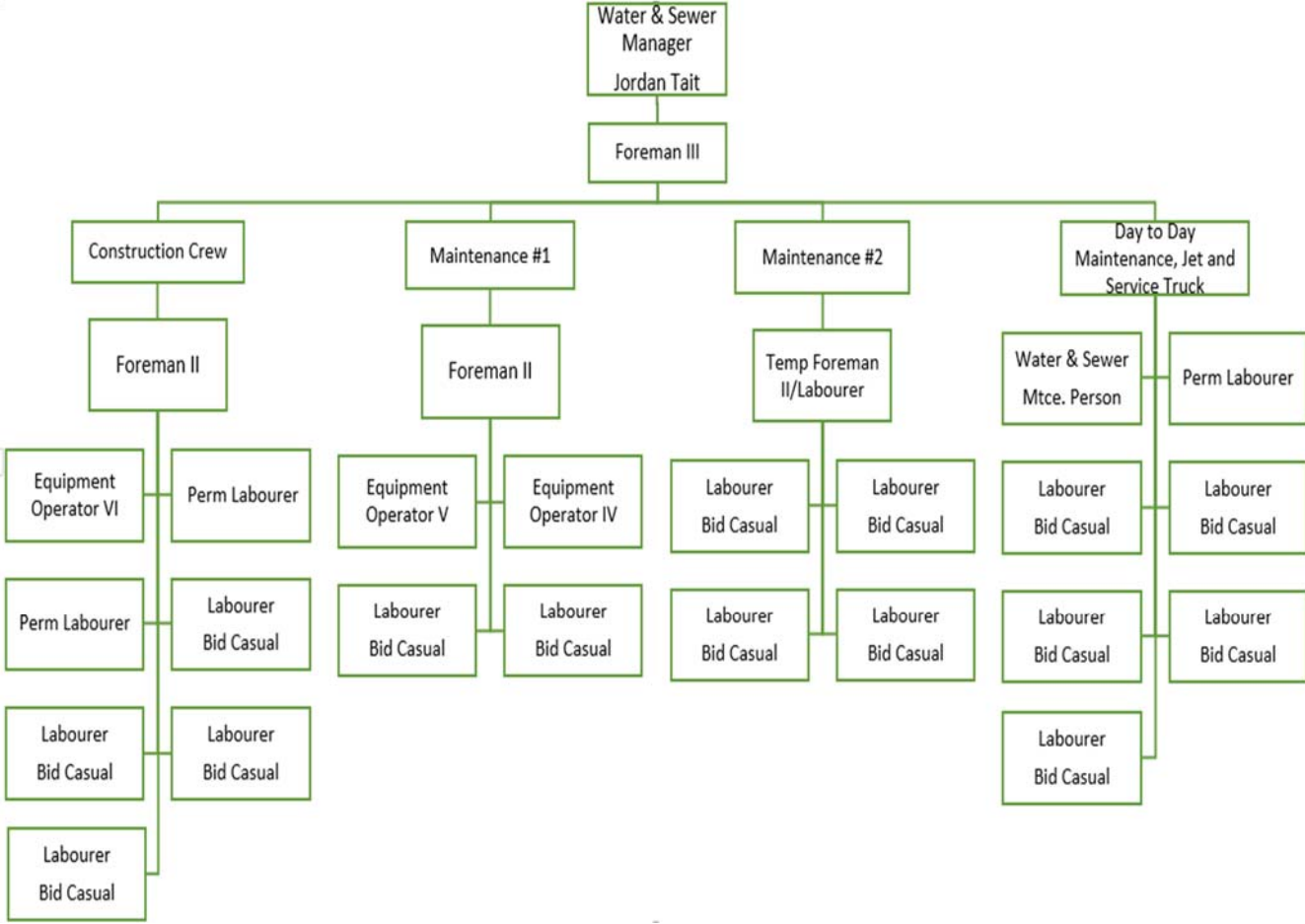
# PUBLIC WORKS

## Water & Sewer Winter Operations



# PUBLIC WORKS

## Water & Sewer Summer Operations







City of  
**Prince  
Albert**

## **APPENDIX D**

### **2023 WATER UTILIY FUND CAPITAL PROJECT UPDATE**

2023 Water and Sewer Utility Fund Capital Projects			
	2023 BUDGET	FUNDING	TIMELINES
<b>WATERWORKS IMPROVEMENT FUND</b>			
Watermain Replacement Program	\$1,500,000.00	Waterworks Improvement Fund	Projects underway.  Any unspent funds will be a carry forward to Year 2024.
Sanitary and Storm Sewer Replacement Program	\$800,000.00	Waterworks Improvement Fund	
Lead Service Replacement Program	\$155,000.00	Waterworks Improvement Fund	
Fire Hydrant Replacement Program	\$105,000.00	Waterworks Improvement Fund	
Fire Hydrant - Fire Protection	\$60,000.00	Waterworks Improvement Fund	
Former Raw Water Pump House Decommission	\$50,000.00	Waterworks Improvement Fund	
Replacement of Postage Machine	\$15,200.00	Waterworks Improvement Fund	Carry Forward to Year 2024. Under Review.
River Street Reservoir Refurbish and Repairs	\$400,000.00	Waterworks Improvement Fund	The River Street Reservoir is in full operation and substantial completion has been issued.
<b>TOTAL WATER UTILITY IMPROVEMENT FUND</b>	<b>\$3,085,200.00</b>		
<b>TOTAL 2023 UTILITY CAPITAL APPROVED</b>	<b>\$3,085,200.00</b>		
<b>2022 Carry Forward Utility Projects</b>			
<b>WATERWORKS IMPROVEMENT FUND</b>			
Lead Service Replacement Program	\$38,720.08	Waterworks Improvement Fund	2022 C/F Funds fully spent.
Filter to Waste Isolation	\$23,708.74	Waterworks Improvement Fund	Project is on hold right now with the transition in the roles within Public Works. Carry Forward to Year 2024.
Former Raw Water Pump House Decommission	\$170,000.00	Waterworks Improvement Fund	Project to be re-evaluated in Year 2024. Carry Forward to Year 2024.
River Street Reservoir Refurbish and Repairs	\$400,000.00	Waterworks Improvement Fund	2022 C/F Funds fully spent.
WTP PLC and SCADA System Upgrades	\$70,187.01	Waterworks Improvement Fund	Project was completed in early January of 2023. Savings in Project.
<b>TOTAL WATERWORKS IMPROVEMENT FUND</b>	<b>\$702,615.83</b>		

2023 Water and Sewer Utility Fund Capital Projects			
	2023 BUDGET	FUNDING	TIMELINES
<b>DEBT FINANCING</b>			
Waste Water Treatment Plant - Detailed Design Year 1	\$1,203,445.42	Debt Financing	Due to staff changes and transitions in Public Works, the Project is temporarily on hold. <b>Carry Forward to Year 2024.</b>
<b>TOTAL DEBT FINANCING</b>	<b>\$1,203,445.42</b>		
<b>City's Debt Financing - RWPH</b>			
Raw Water Pump House	\$100,000.00	City's Debt Financing - RWPH	<b>The Raw Water Pump House is in full operation and substantial completion has been issued. Any remaining deficiencies are being undertaken.</b>
<b>TOTAL DEBT FINANCING</b>	<b>\$100,000.00</b>		
<b>TOTAL 2022 CARRY FORWARD PROJECTS</b>	<b>\$2,006,061.25</b>		
<b>TOTAL UTILITY CAPITAL SPENDING</b>	<b>\$5,091,261.25</b>		

2023 Utility Replacement Program	
5 Ave E - Water main	<b>Completed</b>
5 Ave E - Sanitary main	<b>Completed</b>
Central Ave - Water main	Cancelled
Central Ave - Storm main	Cancelled
15 St W - Water main	<b>Completed</b>
13 Ave E - Water main	Carry-over to 2024
12 St W - Water main	<b>Completed</b>
12 St W - Storm main	<b>Completed</b>
9 St E - Water main	<b>Completed</b>
20 St E - Water main	<b>Completed</b>
Riverside Drive - Water main Relining	<b>Completed</b>
24/25 Street E - Water main Relining	<b>Completed</b>



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City of  
**Prince  
Albert**



City of  
**Prince Albert**

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***BI 23-26***

**TITLE:** 2024 Sanitation Fund Operating and Capital Budget

**DATE:** **November 21, 2023**

**TO:** Budget Committee

**PUBLIC:** **X**

**INCAMERA:**

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**ATTACHMENTS:**

1. 2024 Sanitation Fund Budget

# 2024

## SANITATION FUND BUDGET

2024  
BUDGET  
DELIBERATIONS



City of  
**Prince  
Albert**

**SANITATION FUND BUDGET OVERVIEW**

For the Year Ending December 31, 2024

<b>2024 SANITATION FUND BUDGET</b>	<b>PAGE</b>
<b>Sanitation Fund Budget Overview and Financial Highlights</b>	<b>4</b>
<b>Sanitation Fund Operating Budget</b>	
<b>Functional Area: Administration &amp; Billing</b>	<b>24</b>
<b>Functional Area: Landfill Operations</b>	<b>28</b>
<b>Functional Area: Residential Waste Collection</b>	<b>36</b>
<b>Functional Area: Residential Recycling</b>	<b>39</b>
<b>Capital Summary</b>	<b>42</b>
<b>Sanitation Improvement Fund Balance</b>	<b>43</b>
<b>Capital Projects</b>	<b>Appendix A 1-Capital</b>

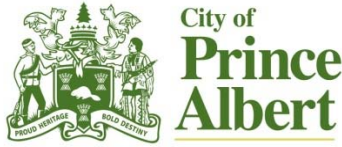
**APPENDIX A - 2024 SANITATION FUND CAPITAL BUDGET**

**APPENDIX B – 2025 – 2028 SANITATION FUND CAPITAL BUDGET**

**APPENDIX C – SANITATION FUND ORGANIZATIONAL CHART**

**APPENDIX D – 2023 SANITATION FUND CAPITAL PROJECT UPDATE**

**Budget Overview**



The Sanitation Utility Fund was created in 2003 and was intended to be self-sustaining providing waste collection and recycling services, as well as operate a landfill without being dependent on the City’s tax base. In order to continue to ensure the ability to be self-sufficient and to meet future capital requirements, City Council passed Waste Collection and Disposal Bylaw No. 39 of 2020, setting the rates and fees for a period of five years (2022 to 2026).

As part of the 2022 budgeting process, Administration recommended an increase to the residential utility surcharge of \$0.25 per month, approximately 1.3%, from \$19.25 in 2021 to \$19.50 in 2022. For Year 2024, as per the consolidated Waste Collection and Disposal Bylaw No. 39 of 2020, the Residential Utility Surcharge includes five years of rates as follows:

<b>Residential Utility Surcharge</b>			
<b>Year</b>	<b>Monthly Rate</b>	<b>Increase</b>	<b>% Increase</b>
2022	\$19.50		
2023	\$19.75	\$0.25	1.28%
<b>2024</b>	<b>\$20.00</b>	<b>\$0.25</b>	<b>1.27%</b>
2025	\$20.25	\$0.25	1.25%
2026	\$20.50	\$0.25	1.23%

There will be a monthly increase of \$0.25 on the user’s water bill. The impact to a homeowner is as follows:

Year 2024 – Monthly Cost	\$20.00	
Yearly Cost	\$240.00	
<b>Increase from 2023</b>	<b>\$3.00</b>	<b>Yearly Cost</b>

**Line by Line Budget for 2024**

The 2024 budget is presented using a line by line budget. Each functional area has line items that show specific financial data for accounting purposes. Individual financial statements for each functional area are provided and grouped by category.



**SANITATION FUND BUDGET OVERVIEW**

For the Year Ending December 31, 2024

The increases for the Minimum per Load Fee as approved in the consolidated Waste Collection and Disposal Bylaw #39 of 2020, includes five years of rates as follows:

<b>Minimum Per Load Entry Fee</b>			
<b>Year</b>	<b>Minimum Per Load</b>	<b>Increase</b>	<b>% Increase</b>
2022	\$13.00		
2023	\$13.50	\$0.50	3.85%
<b>2024</b>	<b>\$14.00</b>	<b>\$0.50</b>	<b>3.70%</b>
2025	\$14.50	\$0.50	3.57%
2026	\$15.00	\$0.50	3.45%

The increases for the Per Tonne Entry Fee as approved in the consolidated Waste Collection and Disposal Bylaw #39 of 2020, includes five years of rates as follows:

<b>Tonnage Increases</b>			
<b>Year</b>	<b>Per Tonne Entry Fee</b>	<b>Increase</b>	<b>% Increase</b>
2022	\$77.00		
2023	\$79.00	\$2.00	2.60%
<b>2024</b>	<b>\$81.00</b>	<b>\$2.00</b>	<b>2.53%</b>
2025	\$83.00	\$2.00	2.47%
2026	\$85.00	\$2.00	2.41%

The increases for the Per Tonne Entry Fee for **Non-NCSWMC Member**, as approved in the consolidated Waste Collection and Disposal Bylaw #39 of 2020, includes five years of rates as follows:

<b>Tonnage Increases - Non-NCSWMC Member</b>			
<b>Year</b>	<b>Per Tonne Entry Fee</b>	<b>Increase</b>	<b>% Increase</b>
2022	\$154.00		
2023	\$158.00	\$4.00	2.60%
<b>2024</b>	<b>\$162.00</b>	<b>\$4.00</b>	<b>2.53%</b>
2025	\$166.00	\$4.00	2.47%
2026	\$170.00	\$4.00	2.41%

## SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

<b>SANITATION FUND</b>	<b>2024</b>	<b>2023</b>	<b>Variance</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUES</b>				
User Charges and Fees	\$5,637,650	\$5,342,590	\$295,060	5.52%
Operating Grants and Donations	\$560,000	\$412,170	\$147,830	35.87%
Sundry	\$1,000	\$1,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$6,198,650</b>	<b>\$5,755,760</b>	<b>\$442,890</b>	<b>7.69%</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$1,626,535	\$1,610,980	\$15,555	0.97%
Contracted and General Services	\$392,040	\$365,740	\$26,300	7.19%
Financial Charges	\$7,050	\$7,050	\$0	0.00%
Grants and Donations	\$142,100	\$142,100	\$0	0.00%
Utilities	\$33,310	\$37,180	(\$3,870)	-10.41%
Interest on Long Term Debt	\$160,040	\$177,080	(\$17,040)	-9.62%
Fleet Expenses	\$1,992,000	\$2,007,000	(\$15,000)	-0.75%
Maintenance Materials and Supplies	\$580,610	\$591,720	(\$11,110)	-1.88%
Insurance	\$8,870	\$7,280	\$1,590	21.84%
Bad Debt Expense	\$7,000	\$7,000	\$0	0.00%
<b>Total Expenses</b>	<b>\$4,949,555</b>	<b>\$4,953,130</b>	<b>(\$3,575)</b>	<b>-0.07%</b>
<b>Operating Surplus</b>	<b>\$1,249,095</b>	<b>\$802,630</b>	<b>\$446,465</b>	<b>55.63%</b>
<b>CAPITAL AND INTERFUND TRANSACTIONS</b>				
Amortization	(\$990,000)	(\$990,000)	\$0	0.00%
Transfer to General Fund - Franchise Fees	(\$285,260)	(\$266,510)	(\$18,750)	7.04%
Transfer to General Fund - Sanitation Fees	(\$46,050)	(\$47,030)	\$980	-2.08%
Transfer to Utility Fund - Sanitation Fees	(\$3,600)	(\$3,570)	(\$30)	0.84%
Transfer from Utility Fund - Utility Fees	\$2,200	\$2,000	\$200	10.00%
<b>Capital and Interfund Transactions</b>	<b>(\$1,322,710)</b>	<b>(\$1,305,110)</b>	<b>(\$17,600)</b>	<b>1.35%</b>
<b>TOTAL DEFICIT</b>	<b>(\$73,615)</b>	<b>(\$502,480)</b>	<b>\$428,865</b>	<b>-85.35%</b>
<b>Allocated as Follows:</b>				
Total Deficit	(\$73,615)	(\$502,480)	\$428,865	-85.35%
Non-Cash Adjustment - Amortization	\$990,000	\$990,000	\$0	0.00%
<b>Total Surplus - Adjusted for Amortization</b>	<b>\$916,385</b>	<b>\$487,520</b>	<b>\$428,865</b>	<b>87.97%</b>
<b>Allocations:</b>				
<b>Transfer (to) / from Sanitation Improvement Fund</b>	<b>(\$354,965)</b>	\$57,280	(\$412,245)	-719.70%
Long Term Debt Financing Principle Payment	(\$561,420)	(\$544,800)	(\$16,620)	3.05%
<b>Total</b>	<b>(\$916,385)</b>	<b>(\$487,520)</b>	<b>(\$428,865)</b>	<b>87.97%</b>
<b>Balanced Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## OVERVIEW AND FINANCIAL HIGHLIGHTS

Enclosed for Council’s consideration is The City of Prince Albert’s (The City) 2024 Sanitation Fund budget document. The City’s detailed financial plans and budgets are linked to, and derived from, The City’s broader planning processes including Council’s overall strategic direction.

This budget document includes both summarized as well as detailed information about the factors that are driving changes in the budget values. A summary of the main areas affected are included in financial highlights. The comprehensive information contained in this document is intended to bring together the issues that will facilitate the budget decision-making process.

### 2024 Budget

The increased revenues to be generated from Landfill Operations and the Sanitaitaion Surcharge are attributed to the increased surplus for 2024 for the Sanitation Fund.

As per the below chart, it is projected that there will be a **surplus of \$354,965** to be credited to the Sanitation Improvement Fund.

Below is the breakdown as illustrated by the Functional Divisions:

Sanitation Fund	2024 Budget	2023 Budget	Variance Change
<b>Functional Divisions:</b>			
Administration & Billing	\$5,280,940	\$4,929,990	\$350,950
Landfill Operations	(\$2,689,070)	(\$2,621,950)	(\$67,120)
Residential Waste Collection	(\$1,479,315)	(\$1,485,350)	\$6,035
Residential Recycling	(\$196,170)	(\$335,170)	\$139,000
<b>Operating Surplus</b>	<b>\$916,385</b>	<b>\$487,520</b>	<b>\$428,865</b>
<b>Allocations:</b>			
Long-Term Debt Financing Principle Payment	(\$561,420)	(\$544,800)	(\$16,620)
<b>Transfer to/(From) Sanitation Improvement Fund</b>	<b>(\$354,965)</b>	\$57,280	(\$412,245)
<b>Total Allocations</b>	<b>(\$916,385)</b>	<b>(\$487,520)</b>	<b>(\$428,865)</b>
<b>Balanced Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

### 2024 Revenues

The revenues for the Sanitation Fund have **increased** by the amount of **\$442,890** from Year 2023 as follows:

- **\$250,000** increase in revenue generated through rates/fees charged at the Landfill Gate. Revenue has been increased for 2024 based on a review of revenue generated and with the increased landfill rates as approved in Bylaw No. 39 of 2020.
- **\$45,000** increase in revenue generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from \$19.75 in 2023 to \$20.00 in 2024 (per Bylaw No. 39 of 2020), along with an increase in total accounts, will generate additional revenue of approximately \$45,000.
- **\$147,830** increase in the grant revenue received from the North Central Saskatchewan Waste Management Corporation (NCSWMC) based upon the number of households in Prince Albert.
- **\$1,010** increase in the revenue generated from the lease of the building/shop located at the Bioreactor Site.
- **\$950 decrease** in the City Facilities Sanitation Surcharge based on City facilities water and sewer charges.

Revenues	2024 Budget	2023 Budget	Increase (Decrease)
User Charges and Fees	\$5,637,650	\$5,342,590	\$295,060
Operating Grants and Donations	\$560,000	\$412,170	\$147,830
Sundry	\$1,000	\$1,000	\$0
<b>Total Revenues</b>	<b>\$6,198,650</b>	<b>\$5,755,760</b>	<b>\$442,890</b>

The Total 2024 Revenues for the Sanitation Fund are broken down as follows:

<b><i>Landfill Operations</i></b>	<b>47.59%</b>
<i>Bioreactor Building Rentals</i>	0.29%
<b><i>Sanitation Surcharge</i></b>	<b>42.27%</b>
<i>City Facilities - Sanitation Surcharge</i>	0.80%
<i>NCSWMC Grant Funding</i>	9.03%
<i>Sundry</i>	0.02%
<b><i>Total Revenues</i></b>	<b>100.00%</b>

### User Charges and Fees Revenue

**\$295,060 increase in User Charges and Fees Revenue as follows:**

- **\$250,000** increase in revenue generated through rates/fees charged at the Landfill Gate. Revenue has been increased for 2024 based on a review of revenue generated and with the increased landfill rates as approved in Bylaw No. 39 of 2020.
- **\$45,000** increase in revenue generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from \$19.75 in 2023 to \$20.00 in 2024 (per Bylaw No. 39 of 2020), along with an increase in total accounts, will generate additional revenue of approximately \$45,000.
- **\$147,830** increase in the grant revenue received from the North Central Saskatchewan Waste Management Corporation (NCSWMC) based upon the number of households in Prince Albert.
- **\$950 decrease** in the City Facilities Sanitation Surcharge based on City facilities water and sewer charges.

User Charges and Fees	2024 Budget	2023 Budget	Increase (Decrease)
Landfill Operations	\$2,950,000	\$2,700,000	\$250,000
Bioreactor Building Rentals	\$18,000	\$16,990	\$1,010
Sanitation Surcharge	\$2,620,000	\$2,575,000	\$45,000
City Facilities - Sanitation Surcharge	\$49,650	\$50,600	(\$950)
<b>Total User Charges and Fees</b>	<b>\$5,637,650</b>	<b>\$5,342,590</b>	<b>\$295,060</b>

**\$5,637,650 Total User Charges and Fees Revenue as follows:**

- **\$2,950,000** Landfill Operations is the revenue generated through rates/fees charged at the Landfill Gate. Revenue has been increased for 2024 based on a review of revenue generated and with the increased landfill rates as approved in Bylaw No. 39 of 2020.

For 2022 to 2026, the entry fees and per tonne charges was set forth in the Waste Collection and Disposal Bylaw No. 39 of 2020. The minimum per load entry fee for residual waste is increasing from \$13.50 in Year 2023 to \$14.00 for Year 2024. The per tonne entry fee rate for residual waste more than 150 kilograms is increasing from \$79.00 in Year 2023 to \$81.00 in Year 2024. **2024 revenues are projected to increase by \$250,000 with the increased rates.**

Previous Revenue for Landfill Charges:

Year 2023	\$2,020,863 <i>(end of September 2023)</i>
Year 2022	\$2,632,158
Year 2021	\$2,710,106
Year 2020	\$2,300,577
Year 2019	\$2,218,796
Year 2018	\$2,262,205

- **\$18,000** Bioreactor Building Rentals - This revenue is generated through the lease of the building/shop located at the Bioreactor Site. 2024 increase in revenue of \$1,010 based on revenue over the last couple years.
- **\$2,620,000** Sanitation Surcharge is generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from \$19.75 in 2023 to \$20.00 in 2024 as per Bylaw No. 39 of 2020. **2024 revenues are projected to increase by \$45,000 with the increased rates.**

Previous Revenue for Sanitation Surcharge at Landfill:

Year 2023	\$1,916,232 <i>(end of September 2023)</i>
Year 2022	\$2,520,599
Year 2021	\$2,463,566
Year 2020	\$2,486,527
Year 2019	\$2,362,765
Year 2018	\$2,376,363

- **\$49,650** City Facilities – Sanitation Surcharge is the transfer based on Financial Services review and forecast of City facilities charges for 2024 for water and sewer.

## SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

### Operating Grants and Donations

**\$147,830** increase in revenue from the North Central Saskatchewan Waste Management Corporation based upon the number of households in Prince Albert.

**\$560,000 Total Operating Grants and Donations** relating to the grant revenue from North Central Saskatchewan Waste Management Corporation based upon the number of households in Prince Albert.

Past revenue has been:

2022	\$433,902
2021	\$432,956
2020	\$385,941
2019	\$382,044

### Sundry Revenue

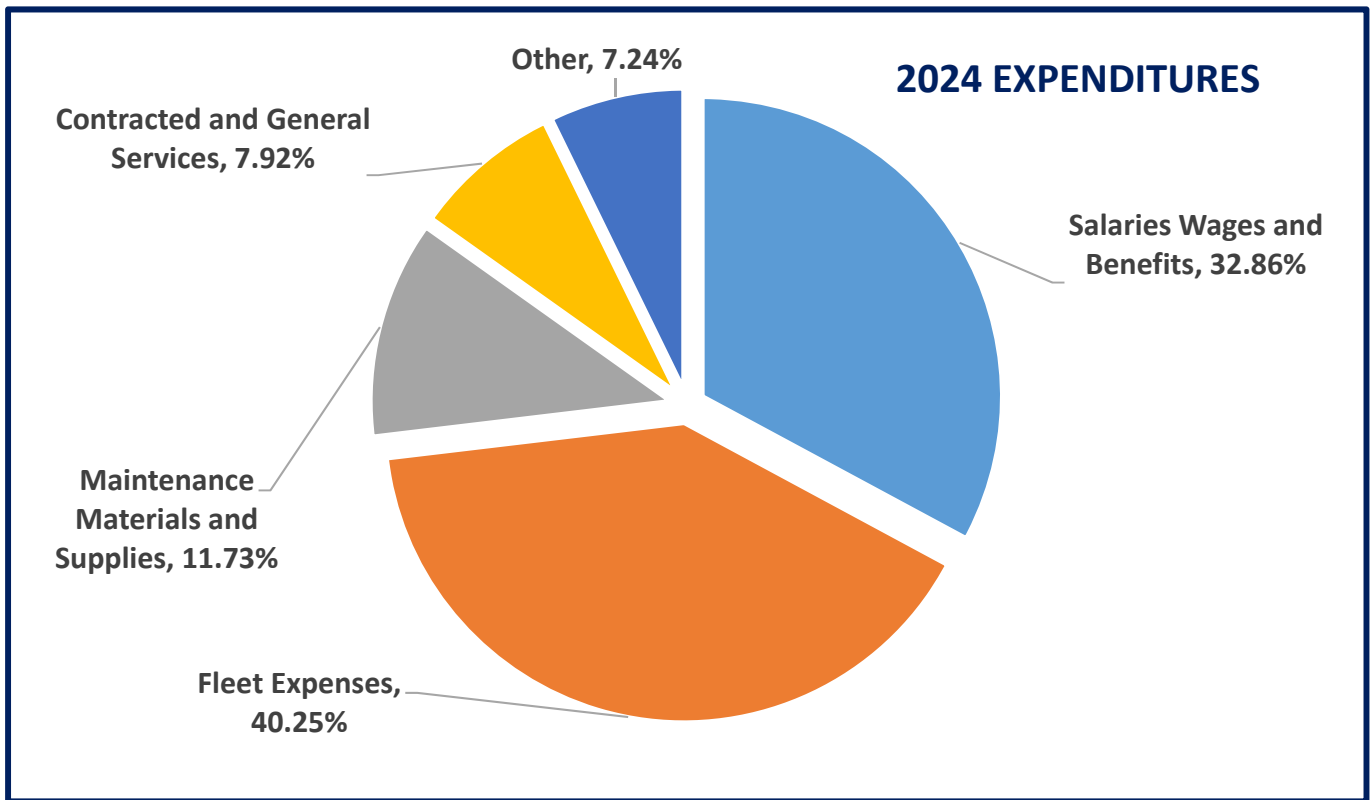
Sundry revenue is budgeted at **(\$1,000)**. This revenue relates to miscellaneous revenue generated from Landfill (e.g. sale of a load of sand).

### 2024 EXPENDITURES

The total expenditures for the Sanitation Fund have **decreased** by the amount of **\$3,575** over 2023, representing a **0.07% decrease**.

Total Expenditures	2024 Budget	2023 Budget	Increase (Decrease)	% Change	% of Total Expenses
Salaries Wages and Benefits	\$1,626,535	\$1,610,980	\$15,555	0.97%	32.86%
Contracted and General Services	\$392,040	\$365,740	\$26,300	7.19%	7.92%
Financial Charges	\$7,050	\$7,050	\$0	0.00%	0.14%
Grants and Donations	\$142,100	\$142,100	\$0	0.00%	2.87%
Utilities	\$33,310	\$37,180	(\$3,870)	-10.41%	0.67%
Interest on Long Term Debt	\$160,040	\$177,080	(\$17,040)	-9.62%	3.23%
Fleet Expenses	\$1,992,000	\$2,007,000	(\$15,000)	-0.75%	40.25%
Maintenance Materials Supplies	\$580,610	\$591,720	(\$11,110)	-1.88%	11.73%
Insurance	\$8,870	\$7,280	\$1,590	21.84%	0.18%
Bad Debt Expense	\$7,000	\$7,000	\$0	0.00%	0.14%
<b>Total Expenditures</b>	<b>\$4,949,555</b>	<b>\$4,953,130</b>	<b>(\$3,575)</b>	<b>-0.07%</b>	<b>100.00%</b>

The major drivers for the Sanitation Fund Expenditures are as follows:



### Salaries Wages and Benefits

The 2024 Budget includes an increase to general wages, including applicable step increases, and payroll benefit increases.

#### General Wage Adjustments – Out of Scope Employees

Motion of Special City Council Meeting August 21, 2023

That City of Prince Albert Out of Scope Staff, excluding Out of Scope Staff at the Prince Albert Police Service and Prince Albert Fire Department, be provided with a general wage increase in the following amounts:

1. Zero Percent (0%) effective January 1, 2022;
2. Three Percent (3%) effective January 1, 2023;
3. Two Percent (2%) effective August 21, 2023;
4. Three Percent (3%) effective January 1, 2024; and,
5. Three Percent (3%) effective January 1, 2025.



## SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

### Payroll Benefits

Payroll Benefits have increased as follows:

1. The maximum CPP cost will increase to \$3,820 in 2024 from \$3,754 in 2023. The employer matches the employee cost for CPP.
2. The WCB costs have risen from \$1.94/\$100 of WCB assessable earnings in 2022 to \$2.25/\$100 of WCB assessable earnings in 2023. **This resulted in approximately \$240,000 of additional WCB costs in 2023.**

**\$15,555** increase in Salaries Wages Benefits as follows:

- **\$20,530** increase in Salaries Regular for general wages including applicable step increases.
- **\$74,500 decrease** in Salaries Regular relating to 2023 budget for retro payment. Retro accrual estimate for 2022 - 2023 for Local 160 and Out of Scope (contract ended December 31, 2021).
- **\$27,160** increase for Wages Regular relating general wages including applicable step increases.
- **\$22,460** increase for Payroll Benefits as per increased costs for 2024.
- **\$19,905** increase for overtime after a review of actual costs incurred in prior years and expectations for 2024. The main source of overtime in the Sanitation Fund would be working on Statutory Holidays as the Landfill is open Monday to Saturday all year, including holidays. Additional overtime would be related to delivering or supporting programs that occur outside of regular work hours e.g. Household Hazardous Waste Day and Supporting the Downtown Street Fair. Lastly, some overtime would be related to additional shifts to ensure waste collections or landfill operating requirements are met.

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase (Decrease)
Salaries Regular	\$291,220	\$345,190	(\$53,970)
Wages Regular	\$817,160	\$790,000	\$27,160
Wages Overtime	\$82,255	\$62,350	\$19,905
Payroll Benefits	\$435,900	\$413,440	\$22,460
<b>Total Salaries Wages and Benefits</b>	<b>\$1,626,535</b>	<b>\$1,610,980</b>	<b>\$15,555</b>

**SANITATION FUND BUDGET OVERVIEW**

For the Year Ending December 31, 2024

<b>Salaries Wages and Benefits</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>
Sanitation Administration	\$0	\$74,500	(\$74,500)
Residential Waste Collection	\$479,515	\$478,100	\$1,415
Landfill Operations	\$926,850	\$872,040	\$54,810
Residential Recycling	\$220,170	\$186,340	\$33,830
<b>Total Salaries Wages and Benefits</b>	<b>\$1,626,535</b>	<b>\$1,610,980</b>	<b>\$15,555</b>

The increases relates to the general wages, including applicable step increases, and payroll benefit increases for the staffing of the Landfill Operations and garbage and recycling pickup.

**Under Landfill Operations – Salaries Regular Increase of \$20,530**

Salaries are allocated as per below percentages to the Sanitation Fund as follows from staffing positions to reflect the time they spent for Sanitation:

Sanitation Manager	100%
Director of Public Works	10%
Engineering Services Manager	10%
Manager of Operations	30%
Manager of Capital Projects	30%
Surface Works Manager	20%
Fleet Manager	20%
Water and Sewer Manager	10%

**Residential Waste Collection:** Collection of municipal waste from City residences.

**Landfill Operations:** Operational activities within the landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

**Residential Recycling:** Collection of recyclables from City residences.

## Contracted and General Services

Contracted and General Services have **increased by the amount of \$26,300** as follows:

<b>Contracted and General Services</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>
Residential Waste Collection	\$12,540	\$6,740	\$5,800
Landfill Operations	\$358,500	\$338,000	\$20,500
Residential Recycling	\$21,000	\$21,000	\$0
<b>Total Contracted and General Services</b>	<b>\$392,040</b>	<b>\$365,740</b>	<b>\$26,300</b>

### Residential Waste Collection – Increase of \$5,800

- \$5,800 increase for Annual Pitch In Week. Annual Pitch in week community cleanup costs associated with contractors hauling waste to the landfill. Increase due to increased waste hauled.

### Landfill Operations – Increase of \$20,500

- **\$25,000** increase relating to contracted cleaning for the Landfill. The Landfill requires contracted cleaning for housekeeping and other cleaning related duties.
- **\$11,000 decrease** relating to the City providing annual monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016. The encapsulation cell was constructed to store material from the remediation of a site completed in order to support a local development. The cost for this is combined with the annual ground water and surface water monitoring and reporting.
- **\$5,000** increase as the landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person. This monitoring must be completed and signed off by a Qualified Professional.
- **\$1,500** increase for pest control service, work related medical appointments and septic services. Increase of \$1,500 to include the Compost Building and increased fees generally.

### **\$392,040 Total Contracted and General Services:**

#### **Landfill Operations: \$358,500**

- **\$229,000** as concrete crushing is required on an ongoing basis to meet regulatory requirements. The landfill receives over 20,000 tonnes of material annually. Estimated cost of crushing is \$15 a tonne.  
 \$220,000 - concrete crushing (ongoing)  
 \$9,000 - Scrap tire pick up (ongoing)

## SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

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- **\$90,000** as the landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person. This budget also includes annual monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016.
- **\$25,000** for contracted cleaning for the Landfill. The Landfill requires contracted cleaning for housekeeping and other cleaning related duties.
- **\$10,000** as the Landfill is closely regulated by the Ministry of Environment who require certain occurrences to be assessed by a qualified professional. The item covers consulting services for these events that need immediate attention by a Qualified Person.
- **\$4,000** for pest control service, work related medical appointments and septic services. Increase of \$1,500 for the 2024 Budget to include the Compost Building and increased fees generally.
- **\$500** for the security system at the Landfill.

### Residential Waste Collection: \$12,540

- **\$12,000** for the Annual Pitch In Week. Annual Pitch in week community cleanup costs associated with contractors hauling waste to the landfill. 2024 Budget increase of \$5,800 due to increased waste hauled.
- **\$540** for the cost of medical assessments required for certain operating/drivers licenses.

### Residential Recycling: \$21,000

- **\$21,000** for the Recycling Program. This budget relates to the cardboard metal recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins.

## Financial Charges

**\$7,050** Total Financial Charges as follows:

- **\$1,250** is for charges related to the Interact payment system at the landfill kiosk.
- **\$5,800** for Property Taxes for Bioreactor Site, paid to the Rural Municipality of Buckland.

## Grants and Donations

Grants and Donations for Year 2024 is the same budget as Year 2023.

**\$142,100 Total Grants and Donations** is the City's annual member contribution to North Central Saskatchewan Waste Management Corp (NCSWMC). The annual fee is offset by funding from NCSWMC as part of the Multi Material Stewardship Initiative which was announced in 2016. The City expects to receive over \$560,000 from this initiative.

## Utilities

Heating:

- SaskEnergy:
  - The Government of Saskatchewan has approved SaskEnergy's commodity rate decrease of 24.5 per cent, bringing it from \$4.20 per gigajoule (GJ) to \$3.20/GJ, as well as its five per cent delivery service rate increase.
  - Effective October 1, 2023, this combined rate adjustment will result in an overall bill decrease of nearly eight per cent or \$6.52 per month for the average residential customer.

Utilities have **decreased** by the amount of **\$3,870** as follows:

Utilities – Landfill Operations	2024 Budget	2023 Budget	Increase (Decrease)	% Change
Water and Sewer	\$2,205	\$2,260	(\$55)	-2.43%
Heating Fuels	\$13,980	\$16,500	(\$2,520)	-15.27%
Electricity	\$17,125	\$18,420	(\$1,295)	-7.03%
<b>Total Utilities</b>	<b>\$33,310</b>	<b>\$37,180</b>	<b>(\$3,870)</b>	<b>-10.41%</b>

### Interest on Long Term Debt

Interest on Long Term Debt is a **decrease** of **\$17,040** over 2023.

City Council on February 15, 2022, approved Capital Financing in the total amount of \$6,260,000 for the construction of a Waste Cell for the Landfill to be payable over a period of 10 years.

**For Year 2024, \$160,040** is the Interest expense for the \$6,260,000 Waste Cell Construction borrowed March 1, 2022. The loan is a 10 year debenture with an interest rate of 3.05%.

Each year the interest is reduced, and the principle payment increases.

The principle payment of \$561,420 is included under the 2024 Sanitation Capital Budget.

### Fleet Expenses

Fleet expenses have **decreased** by **\$15,000** for 2024. The 2024 Budget **incorporates a 0% increase related to the general fleet charge.**

Fleet has **decreased by \$15,000** over Year 2023 based on historical fleet charges over the last couple years:

Fleet Expenses	2024 Budget	2023 Budget	Increase (Decrease)
Residential Waste Collection	\$885,000	\$900,000	(\$15,000)
Landfill Operations	\$770,000	\$770,000	\$0
Residential Recycling	\$270,000	\$270,000	\$0
Yard Waste	\$67,000	\$67,000	\$0
<b>Total Fleet Expenses</b>	<b>\$1,992,000</b>	<b>\$2,007,000</b>	<b>(\$15,000)</b>

**\$1,992,000 Total Fleet Budget as follows:**

#### Residential Waste Collection: \$885,000

- **\$885,000** is for fleet charges for 6 waste collection trucks – Solid Waste Equipment. Collection of municipal waste from City residences. Reduction of \$15,000 as per actual fleet charges.

**Landfill Operations: \$770,000**

- **\$770,000** is for Landfill Operations - Fleet charges for the equipment used at the Landfill (e.g. loaders, compactor, Backhoe). Operational activities within the landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

**Residential Recycling: \$337,000**

- **\$270,000** for the City’s Recycling Program – 6 truck used for the recycling program. Collection of recyclables from City residences.
- **\$67,000** Yard Waste – There is one main truck and a spare for picking up overloads for the whole City. This includes small branches, lawn clippings and leaves. Garden waste.

**Maintenance Materials and Supplies**

Maintenance Materials and Supplies have **decreased** by the amount of **\$11,110** over 2023 as follows:

Maintenance Materials and Supplies	2024 Budget	2023 Budget	Increase (Decrease)
Residential Waste Collection	\$100,200	\$100,200	\$0
Landfill Operations	\$444,510	\$430,620	\$13,890
Residential Recycling	\$35,900	\$60,900	(\$25,000)
<b>Total Maintenance Materials Supplies</b>	<b>\$580,610</b>	<b>\$591,720</b>	<b>(\$11,110)</b>

**Residential Recycling: \$25,000 decrease**

- **\$25,000 decrease** in rental of equipment to manage or prepare yard waste compost (e.g. mulching material to prepare it for use). **2024 Budget is not required.**

**Landfill Operations: \$13,890 increase**

- **\$420** increase in the allocation representing 1/3 of the small equipment and tools costs incurred at MSC. While MSC houses these costs, other operations such as sanitation and utility use and occupy the MSC facility. This line item allocates a portion of those costs to the respective fund to represent a more accurate depiction of where costs are used.
- **\$5,470** increase in the allocation of IT software and licensing specific to the Landfill operations.
- **\$5,000** increase for operational supplies for the landfill (e.g. grease, small tools, locks, keys, small fence repair parts, nuts and bolts). Increase of \$5,000 due to increased cost and bio solids operations.
- **\$2,500** increase for minor repairs to buildings at the Landfill (e.g. Kiosk, Compost and Baler Building). Increase of \$2,500 for the Compost building and increased costs.
- **\$500** increase for meal allocations for unscheduled overtime as per the Collective Bargaining Agreement.

**Landfill Operations**

**\$444,510 Total Maintenance Materials and Supplies** is comprised of the following **large budget** items:

- **\$299,000** for Decommissioning. Estimate for accrual required for decommissioning costs. The City of Prince Albert contracted a consultant, Tetra Teck to review rates and assess the future reclamation costs in 2021. This was done to provide an updated value as past calculations had been determined in 2020 to be undervaluing these costs which were budgeted at \$150,000 annually. The assessment indicated that after 40 years of operation including additional landfill expansions, the cost to reclaim the facility would be \$12,500,000. As such we would identify that \$299,000 should be added to the accrual account for 2021 based on the updated decommissioning/reclamation costs, and for budget purposes going forward. We arrived at this number as follows:  $\$12,500,000$  (reclamation cost) -  $\$556,225.89$  (current accrual balance) / 40 (calculation term) =  $\$299,000$  annually (rounded to the nearest thousand).
- **\$45,000** is budgeted under Landfill Operations for Rental Equipment. Rental of equipment when City equipment is down for service or repair, and when specialty or additional equipment is required.



## SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

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- **\$15,575** is budgeted for the allocation of IT Software and Licensing specific to Landfill operations. The allocation of funds include: Great Plains, Njoyn, Landfill Paradigm software and Recycle Coach.
- **\$8,000** is budgeted for IT Staff support determined by IT that approximately \$2,000 per computer is a reasonable basis for allocation.
- **\$5,875** represents an allocation of 1/3 of the small equipment and tools costs incurred at MSC. While MSC houses these costs, other operations such as sanitation and utility use and occupy the MSC facility. This line item allocates a portion of those costs to the respective fund to represent a more accurate depiction of where costs are used.
- **\$20,000** is budgeted for operational supplies for the landfill (e.g. grease, small tools, locks, keys, small fence repair parts, nuts and bolts). 2024 increase of \$5,000 due to increased cost and biosolids operations.
- **\$10,000** is budgeted for application of asphalt chips to maintain the surface of the landfill road from 15th Street North West to the Landfill. Repairs have not been required in the last couple years
- **\$7,000** is budgeted to provide and maintain signage at the landfill to identify traffic flow, proper procedures and identify areas to separate waist.
- **\$6,000** is budgeted for minor repairs to buildings at the Landfill (e.g. Kiosk, Compost and Baler Building). Increase in 2024 of \$2,500 for the Compost building and increased costs.
- **\$5,000** is budgeted to support training for the Sanitation Manager and Division staff to maintain Professional Designations and enhance operations. The Solid Waste Association of North America (SWANA) is an organization of more than 10,000 public and private sector professionals committed to advancing from solid waste management to resource management through their shared emphasis on education, advocacy and research. For more than 60 years, SWANA has been the leading association in the solid waste management field. SWANA serves industry professionals through technical conferences, certifications, publications and a large offering of technical training courses.
- **\$3,790** is budgeted for land lines and cell phones for Sanitation Division. Based on actual charges for data lines, internet, landlines, and cell phone usage.
- **\$3,000** is budgeted for ongoing maintenance of mechanical equipment in Landfill Buildings (e.g. furnaces, HVAC, exhaust fans).
- **\$2,000** is budgeted to maintain leachate pumps, electrical hookup etc.

**Residential Waste Collection**

**\$100,200 Total Maintenance Materials and Supplies**

- **\$100,000** under Solid Waste is budgeted to purchase 95 and 65 gallon rollout bins to replace broken bins and transition from 300 gallon bins. In November of 2017, Council approved converting 300-gallon bins throughout the city to individual rollout bins. This process was slowed during COVID, however approximately 90% of the city has been converted to date with the remaining 10% yet to be completed. This budget is used to purchase both garbage and recycling bins. The recycling bin costs have ranged from \$20,000 - \$50,000 in the last 3 years and are in addition to the actual costs.
- **\$200** for meal cost associated with unscheduled overtime as per the Collective Bargaining Agreement.

**Residential Recycling**

**\$35,900 Total Maintenance Materials and Supplies:**

- **\$35,000** is budgeted for Household Hazardous Waste Collection Day.
- **\$500** is budgeted for operating supplies for yard waste pickup (e.g. harnesses).
- **\$400** is budgeted for meal allocations for unscheduled overtime as per the Collective Bargaining Agreement.

**Insurance**

**Insurance** for Year 2024 has increased by **\$1,590** as follows:

- **\$160 decrease** for Landfill Building new scales and kiosk.
- **\$1,750** increase for insurance for garbage bin inventory. The increase can be attributed to inflation (building values) and annual rate increases.

<b>Insurance</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>
Residential Waste Collection – <b>Garbage Bin Inventory</b>	\$2,060	\$310	\$1,750
Landfill Operations – <b>Landfill Building new scales and Kiosk</b>	\$6,810	\$6,970	(\$160)
<b>Total Insurance</b>	<b>\$8,870</b>	<b>\$7,280</b>	<b>\$1,590</b>

## SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

### Bad Debt Expense

Bad Debt Expense is budget the same as Year 2023. The amount of **\$7,000** is budgeted for unpaid invoices for items brought to the landfill.

Bad Debt Expense for the last couple years:

Year 2022	(\$25,659)
Year 2021	\$3,487
Year 2020	\$12,429
Year 2019	\$8,457
Year 2018	\$21,066

Note: For Year 2022, Bad debt expenses had favorable balance of \$32,659. This is due to the decrease in sanitation accounts receivable balance at 2022 year-end. Every year, the City creates an allowance for doubtful accounts based on receivable balance at year-end. In 2022, Sanitation accounts receivable balance reduced to \$311,959.36 as compared to 2021 balance of \$467,827. This resulted in reduction in allowance for doubtful accounts by \$25,659.

### Interfund Transactions

**\$17,600** increase for Interfund Transactions mainly relating to the increase of \$18,750 for the Contribution to General Fund.

Interfund Transfers	2024 Budget	2023 Budget	Increase (Decrease)
Transfer from Utility Fund - City Facilities	(\$2,200)	(\$2,000)	(\$200)
Contribution to General Fund	\$285,260	\$266,510	\$18,750
Transfer to General Fund – City Facilities	\$46,050	\$47,030	(\$980)
Contribution to Utility Fund	\$3,600	\$3,570	\$30
<b>Total Interfund Transfers</b>	<b>\$332,710</b>	<b>\$315,110</b>	<b>\$17,600</b>

## SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

### Contribution to General Fund

Each year a Franchise fee equal to five percent (5%) of the Sanitation Fund's total revenues is paid to the General Fund. This fee offsets the sanitation operational costs typically paid by the General Fund.

The 2024 Budget is based on 2023 Budgeted Revenue and the transfer is therefore calculated as follows:

- \$285,258 Transfer from Sanitation Fund to General Fund - Each year a Franchise fee equal to five percent (5%) of the Sanitation Fund's total revenues is paid to the General Fund. This fee offsets the sanitation operational costs typically paid by the General Fund.

Total Approved 2023 Sanitation Revenues	\$5,755,760
Less Revenue for CF-Facilities	(\$50,600)
	<b>\$5,705,160</b>
<b>5% - Transfer to General Fund</b>	<b>\$285,258</b>

\$46,050 Transfer to General Fund – City Facilities: The City transfer is based on Financial Services review and forecast of City facilities sanitation charges for 2024. City Facilities are charged the sanitation surcharge on their water bills but then an interfund transfer is made at year end to offset this revenue.

## Amortization

Amortization is an accounting method for spreading out the cost of a capital asset over the expected useful life of that asset (i.e. the cost is spread out over multiple years). The City budgets for 100% of the cost of a capital asset within the capital budget. Due to this difference, amortization is shown as a non-cash adjustment within the budget.

For Year 2024, Amortization is budgeted at **\$990,000**

## 2024 Capital Budget

For 2024, Administration is requesting **\$561,420** in capital spending for the repayment of principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells, to be funded from the Sanitation Improvement Fund.

## 2025 – 2028 Capital Summary

Please see below for a summary of the 2025 to 2028 capital spending and the funding sources. Please refer to **Appendix B** of the budget document for details of all the capital items.

	Year 2025	Year 2026	Year 2027	Year 2028	TOTAL
Long-Term Debt Repayment - Landfill Expansion (Principle Payment)	\$578,600	\$596,200	\$614,400	\$633,100	<b>\$2,422,300</b>
Landfill Master Plan			\$150,000		<b>\$150,000</b>
<b>TOTAL</b>	<b>\$578,600</b>	<b>\$596,200</b>	<b>\$764,400</b>	<b>\$633,100</b>	<b>\$2,572,300</b>

## 2023 Sanitation Fund Capital Project Update

Attached as **Appendix D** is the 2023 Sanitation Fund Capital Project Update that provides a status of Sanitation Capital Projects that will be completed in the 2023 Construction Year and those capital projects that will be a carry forward to Year 2024 for completion.

## SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

### Sanitation Improvement Fund Balance

In conclusion, the lifespan of any landfill is dependent on the amount of refuse that enters the landfill and how much can be re-used or re-cycled in other capacities. The current landfill completed in 2022 is anticipated to have a lifespan of 20 years. Future cells will cost several millions of dollars to construct. In order to have financial resources available for future capital needs, any remaining unspent surpluses are set aside in anticipation of these necessities.

A summary of the 2024 budget's impact on the Sanitation Improvement Fund Balance is as follows:

- The budgeted **surplus** from operations to be transferred to the Sanitation Improvement Fund Balance in 2024 is \$916,385.
- A transfer of \$561,420 to the Capital Committed Reserve is required for 2024 capital expenditures.
- This results in an estimated net **increase** to the Sanitation Improvement Fund Balance in 2024 of \$354,965 and an estimated closing **surplus balance of \$2,157,982.**

SANITATION IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	2024 Budget	2023 Budget
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Contribution from Operations	<b>\$916,385</b>	\$487,520
<b>Expenditures:</b>		
Transfer to Capital Committed Reserve	<b>(\$561,420)</b>	(\$544,800)
Budgeted Increase (Decrease)	<b>\$354,965</b>	(\$57,280)
Fund Surplus (Deficit), beginning of year (estimated)	<b>\$1,803,017</b>	\$1,860,297
Fund Surplus (Deficit) , end of year (estimated)	<b>\$2,157,982</b>	\$1,803,017

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**FUNCTIONAL DIVISION:            ADMINISTRATION & BILLING**

**This functional area includes the Sanitation Surcharge, fees at the Landfill gates, fees as per the Waste Collection Bylaw, along with administrative costs for the operation of the Landfill.**

<b>ADMINISTRATION</b>	<b>2024</b>	<b>2023</b>	<b>Variance</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUES</b>				
User Charges and Fees	\$5,619,650	\$5,325,600	\$294,050	5.52%
Sundry	\$1,000	\$1,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$5,620,650</b>	<b>\$5,326,600</b>	<b>\$294,050</b>	<b>5.52%</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$0	\$74,500	(\$74,500)	-100.00%
Bad Debt Expense	\$7,000	\$7,000	\$0	0.00%
<b>Total Expenses</b>	<b>\$7,000</b>	<b>\$81,500</b>	<b>(\$74,500)</b>	<b>-91.41%</b>
<b>Operating Surplus</b>	<b>\$5,613,650</b>	<b>\$5,245,100</b>	<b>\$368,550</b>	<b>7.03%</b>
<b>CAPITAL AND INTERFUND TRANSACTIONS</b>				
Transfer to General Fund - Franchise Fees	(\$285,260)	(\$266,510)	(\$18,750)	7.04%
Transfer to General Fund - Sanitation Fees	(\$46,050)	(\$47,030)	\$980	-2.08%
Transfer to Utility Fund - Sanitation Fees	(\$3,600)	(\$3,570)	(\$30)	0.84%
Transfer from Utility Fund - Utility Fees	\$2,200	\$2,000	\$200	10.00%
<b>Capital and Interfund Transactions</b>	<b>(\$332,710)</b>	<b>(\$315,110)</b>	<b>(\$17,600)</b>	<b>5.59%</b>
<b>TOTAL SURPLUS</b>	<b>\$5,280,940</b>	<b>\$4,929,990</b>	<b>\$350,950</b>	<b>7.12%</b>

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**SUMMARY OF CHANGES FROM YEAR 2023 BUDGET**

**REVENUES**

**User Charges and Fees Revenue**

**\$294,050 increase** in User Charges and Fees Revenues as follows:

- **\$250,000** increase in revenue generated though rates/fees charged at the Landfill Gate. Revenue has been increased for 2024 based on a review of revenue generated and with the increased landfill rates as approved in Bylaw No. 39 of 2020.
- **\$45,000** increase in revenue generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from \$19.75 in 2023 to \$20.00 in 2024 (per Bylaw No. 39 of 2020), along with an increase in total accounts, will generate additional revenue of approximately \$45,000.
- **\$950 decrease** in the City Facilities Sanitation Surcharge based on City facilities water and sewer charges.

<b>User Charges and Fees</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>(Increase) Decrease</b>
Landfill Operations	<b>\$2,950,000</b>	\$2,700,000	\$250,000
Sanitation Surcharge	<b>\$2,620,000</b>	\$2,575,000	\$45,000
City Facilities - Sanitation Surcharge	<b>\$49,650</b>	\$50,600	(\$950)
<b>Total User Charges and Fees</b>	<b>\$5,619,650</b>	<b>\$5,325,600</b>	<b>\$294,050</b>

**\$5,619,650 Total User Charges and Fees Revenue** as follows:

- **\$2,950,000** Landfill Operations is the revenue generated though rates/fees charged at the Landfill Gate. Revenue has been increased for 2024 based on a review of revenue generated and with the increased landfill rates as approved in Bylaw No. 39 of 2020.

For 2022 to 2026, the entry fees and per tonne charges was set forth in the Waste Collection and Disposal Bylaw No. 39 of 2020. The minimum per load entry fee for residual waste is increasing from \$13.50 in Year 2023 to \$14.00 for Year 2024. The per tonne entry fee rate for residual waste more than 150 kilograms is increasing from \$79.00 in Year 2023 to \$81.00 in Year 2024. **2024 revenues are projected to increase by \$250,000 with the increased rates.**



**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

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Previous Revenue for Landfill Charges:

Year 2023	\$2,020,863 <i>(end of September 2023)</i>
Year 2022	\$2,632,158
Year 2021	\$2,710,106
Year 2020	\$2,300,577
Year 2019	\$2,218,796
Year 2018	\$2,262,205

- **\$2,620,000** Sanitation Surcharge is generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from \$19.75 in 2023 to \$20.00 in 2024 as per Bylaw No. 39 of 2020. **2024 revenues are projected to increase by \$45,000 with the increased rates.**

Previous Revenue for Sanitation Surcharge at Landfill:

Year 2023	\$1,916,232 <i>(end of September 2023)</i>
Year 2022	\$2,520,599
Year 2021	\$2,463,566
Year 2020	\$2,486,527
Year 2019	\$2,362,765
Year 2018	\$2,376,363

- **\$49,650** City Facilities – Sanitation Surcharge is the transfer based on Financial Services review and forecast of City facilities charges for 2024 for water and sewer.

### Sundry Revenue

Sundry revenue is budgeted at **(\$1,000)**. This revenue relates to miscellaneous revenue generated from Landfill (e.g. sale of a load of sand).

### EXPENDITURES

**\$74,500 decrease** in **Salaries Wages and Benefits** as prior years budget was a retro accrual estimate for 2022 - 2023 for Local 160 and Out of Scope (contract ended December 31, 2021). The 2024 Budget includes an increase to general wages, including applicable step increases, and payroll benefit increases in the respective divisions.

**\$7,000 Total Bad Debt Expense** budgeted for unpaid invoices for items brought to the landfill.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**Interfund Transactions**

**\$17,600** increase for Interfund Transactions mainly relating to the increase of \$18,750 for the Contribution to General Fund.

Interfund Transfers	2024 Budget	2023 Budget	Increase (Decrease)
Transfer from Utility Fund - City Facilities	(\$2,200)	(\$2,000)	(\$200)
Contribution to General Fund	\$285,260	\$266,510	\$18,750
Transfer to General Fund – City Facilities	\$46,050	\$47,030	(\$980)
Contribution to Utility Fund	\$3,600	\$3,570	\$30
<b>Total Interfund Transfers</b>	<b>\$332,710</b>	<b>\$315,110</b>	<b>\$17,600</b>

**Contribution to General Fund**

**Each year a Franchise fee equal to five percent (5%) of the Sanitation Fund's total revenues is paid to the General Fund. This fee offsets the sanitation operational costs typically paid by the General Fund.**

The 2024 Budget is based on 2023 Budgeted Revenue and the transfer is therefore calculated as follows:

- \$285,258 Transfer from Sanitation Fund to General Fund - Each year a Franchise fee equal to five percent (5%) of the Sanitation Fund's total revenues is paid to the General Fund. This fee offsets the sanitation operational costs typically paid by the General Fund.

Total Approved 2023 Sanitation Revenues	\$5,755,760
Less Revenue for CF-Facilities	(\$50,600)
	<b>\$5,705,160</b>
<b>5% - Transfer to General Fund</b>	<b>\$285,258</b>

\$46,050 Transfer to General Fund – City Facilities: The City transfer is based on Financial Services review and forecast of City facilities sanitation charges for 2024. City Facilities are charged the sanitation surcharge on their water bills but then an interfund transfer is made at year end to offset this revenue.

Department	Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
1	PUBLIC WORKS	PW ADMIN	40-32-120-004-20511-5328	SF CITY FACIL TFSR FROM GF	USER CHARGES AND FEES	Revenues / Funding Source	55,281	50,426	38,543	50,600	49,650	(950)	The City transfer is based on Financial Services review and forecast of City facilities water and sewer utility charges for 2024.
2	PUBLIC WORKS	PW ADMIN	40-32-120-004-00000-5328	SF SAN SURCHRG	USER CHARGES AND FEES	Revenues / Funding Source	2,463,566	2,520,599	1,916,707	2,575,000	2,620,000	45,000	Revenue generated from the Garbage/Recycling fee on water bills. While rates will increase for 2024 there is a decrease in number of accounts using City's waste collection services. This has been factored in to the budget for 2024.
3	PUBLIC WORKS	PW ADMIN	40-32-120-004-00000-5100	SF LANDFILL REVENUE	USER CHARGES AND FEES	Revenues / Funding Source	2,710,106	2,632,158	2,305,334	2,700,000	2,950,000	250,000	Revenue generated through rates/fees charged at the gate. The revenue is based upon a review of historical actuals including 2023 YTD actuals and consideration of budgeted rate increases in the Waste Collection and Disposal Bylaw 39 of 2020.
4	PUBLIC WORKS	PW ADMIN	40-32-120-004-20511-7982	SF CITY FACIL TRANS TO UF	TRANS FROM OTHER FUNDS	Revenues / Funding Source	-	(3,587)	-	(3,570)	(3,600)	(30)	
5	PUBLIC WORKS	PW ADMIN	40-32-120-004-20511-7981	SF CITY FACIL TRANS TO GF	TRANS FROM OTHER FUNDS	Revenues / Funding Source	(51,044)	(47,778)	(33,635)	(47,030)	(46,050)	980	The City transfer is based on Financial Services review and forecast of City facilities sanitation charges for 2024.
6	PUBLIC WORKS	PW ADMIN	40-32-120-004-20511-5902	SF CITY FACIL TSFR FROM UF	TRANS FROM OTHER FUNDS	Revenues / Funding Source	-	2,007	-	2,000	2,202	202	
7	PUBLIC WORKS	PW ADMIN	40-32-120-004-20510-7981	SF FRANCHISE FEE TRANS TO GF	TRANS FROM OTHER FUNDS	Revenues / Funding Source	(257,250)	(260,510)	(199,890)	(266,510)	(285,258)	(18,748)	Each year a Franchise fee equal to five (5) percent of the Sanitation Fund's total revenues is paid to the General Operating Fund. This fee offsets the sanitation operational costs typically paid by the General Fund. The 2024 Budget is based on 2023 Budgeted Revenue and the transfer is therefore calculated as follows: \$5,755,760 total revenue less City Facility Sanitation Surcharge of \$50,600 = \$5,705,160 * 5% = \$285,258.
8	PUBLIC WORKS	PW ADMIN	40-32-120-004-00000-5800	SF SUNDRY REVENUE	SUNDRY	Revenues / Funding Source	2,994	180	283	1,000	1,000	-	Miscellaneous revenue generated from Landfill (e.g. sale of a load of sand).
9	PUBLIC WORKS	PUBLIC WORKS	40-32-000-004-00000-9810	SF PW BUDGET CASH ADJ	TRANSFER TO RESERVES	Expenses / Expenditure	-	-	-	(57,280)	354,975	412,255	Transfer of anticipated surplus to sanitation improvement fund.
10	PUBLIC WORKS	PW ADMIN	40-32-120-004-00000-6111	SF ADMIN SALARIES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	58,940	(39,320)	-	74,500	-	(74,500)	Decrease of \$74,500 as prior years budget was a retro accrual estimate for 2022 - 2023 for Local 160 and Out of Scope (contract ended December 31, 2021). The City expects that these contracts will be settled in 2023 or 2024 and the expected rate increases have been incorporated into the salary, wages and benefits accounts.
11	PUBLIC WORKS	PUBLIC WORKS	40-32-000-004-00000-3625	SF PW WASTE CELL CONSTRUCTION LOAN	LTD DEBT PRINCIPAL	Expenses / Expenditure	-	-	-	544,800	561,423	16,623	Principal payment for waste cell construction loan.
12	PUBLIC WORKS	PW ADMIN	40-32-120-004-00000-8000	SF BAD DEBT EXP	BAD DEBT EXPENSE	Expenses / Expenditure	3,487	(25,659)	-	7,000	7,000	-	

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**FUNCTIONAL DIVISION:                      LANDFILL OPERATIONS**

Operational activities within the landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

<b>LANDFILL OPERATIONS</b>	<b>2024</b>	<b>2023</b>	<b>Variance</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>REVENUES</b>				
User Charges and Fees	<b>\$18,000</b>	\$16,990	\$1,010	5.94%
<b>Total Revenues</b>	<b>\$18,000</b>	<b>\$16,990</b>	<b>\$1,010</b>	<b>5.94%</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	<b>\$926,850</b>	\$872,040	\$54,810	6.29%
Contracted and General Services	<b>\$358,500</b>	\$338,000	\$20,500	6.07%
Financial Charges	<b>\$7,050</b>	\$7,050	\$0	0.00%
Utilities	<b>\$33,310</b>	\$37,180	(\$3,870)	-10.41%
Interest on Long Term Debt	<b>\$160,040</b>	\$177,080	(\$17,040)	-9.62%
Fleet Expenses	<b>\$770,000</b>	\$770,000	\$0	0.00%
Maintenance Materials and Supplies	<b>\$444,510</b>	\$430,620	\$13,890	3.23%
Insurance	<b>\$6,810</b>	\$6,970	(\$160)	-2.30%
<b>Total Expenses</b>	<b>\$2,707,070</b>	<b>\$2,638,940</b>	<b>\$68,130</b>	<b>2.58%</b>
<b>TOTAL DEFICIT</b>	<b>(\$2,689,070)</b>	<b>(\$2,621,950)</b>	<b>(\$67,120)</b>	<b>2.56%</b>

**SUMMARY OF CHANGES FROM YEAR 2023 BUDGET**

**REVENUES**

**User Charges and Fees Revenue**

- **\$1,010** increase in the revenue generated from the lease of the building/shop located at the Bioreactor Site.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**\$18,000 User Charges and Fees Revenue as follows:**

User Charges and Fees	2024 Budget	2023 Budget	Increase (Decrease)
Bioreactor Building Rentals	<b>\$18,000</b>	\$16,990	\$1,010
<b>Total User Charges and Fees</b>	<b>\$18,000</b>	\$16,990	\$1,010

- **\$18,000** Bioreactor Building Rentals - This revenue is generated through the lease of the building/shop located at the Bioreactor Site. 2024 increase in revenue of \$1,010 based on revenue over the last couple years.

**EXPENDITURES**

**Salaries Wages and Benefits**

**\$54,810** increase in Salaries Wages and Benefits increase as per current contract rates of the Collective Bargaining Agreement and step increases. Includes increase of \$5,000 for overtime and increase of \$1,300 for payroll benefits:

- **\$20,530** increase in Salaries Regular for general wages including applicable step increases. This increase is from the allocated percentages from staffing positions (Administration) to reflect the time they spend on Sanitation.
- **\$1,345** increase for Wages Regular relating to general wages including applicable step increases.
- **\$18,820** increase for Payroll Benefits.
- **\$14,115** increase for overtime after a review of actual costs incurred in prior years and expectations for 2024. The main source of overtime in the Sanitation Fund would be working on Statutory Holidays as the Landfill is open Monday to Saturday all year, including holidays. Additional overtime would be related to delivering or supporting programs that occur outside of regular work hours e.g. Household Hazardous Waste Day and Supporting the Downtown Street Fair. Lastly, some overtime would be related to additional shifts to ensure waste collections or landfill operating requirements are met.

**The increases relates to the general wages, including applicable step increases, and payroll benefit increases for the staffing of the Landfill Operations and garbage and recycling pickup.**

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase (Decrease)
Salaries Regular	\$291,220	\$270,690	\$20,530
Wages Regular	\$346,345	\$345,000	\$1,345
Wages Overtime	\$54,115	\$40,000	\$14,115
Payroll Benefits	\$235,170	\$216,350	\$18,820
<b>Total Salaries Wages Benefits</b>	<b>\$926,850</b>	<b>\$872,040</b>	<b>\$54,810</b>

**Under Landfill Operations – Salaries Regular**

Salaries are allocated as per below percentages to the Sanitation Fund as follows from staffing positions to reflect the time they spent for Sanitation:

Sanitation Manager	100%
Director of Public Works	10%
Engineering Services Manager	10%
Manager of Operations	30%
Manager of Capital Projects	30%
Surface Works Manager	20%
Fleet Manager	20%
Water and Sewer Manager	10%

**Landfill Operations:** Operational activities within the landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

**Contracted and General Services**

**\$20,500 increase in Contracted and General Services as follows:**

- **\$25,000** increase relating to contracted cleaning for the Landfill. The Landfill requires contracted cleaning for housekeeping and other cleaning related duties.
- **\$11,000 decrease** relating to the City providing annual monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016. The encapsulation cell was constructed to store material from the remediation of a site completed in order to support a local development. The budget for this monitoring has been combined into the budget request of \$90,000.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

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- **\$5,000 increase** as the landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person. This monitoring must be completed and signed off by a Qualified Professional.
- **\$1,500 increase** for pest control service, work related medical appointments and septic services. Increase of \$1,500 to include the Compost Building and increased fees generally.

**\$358,500 Total Contracted and General Services:**

- **\$229,000** as concrete crushing is required on an ongoing basis to meet regulatory requirements. The landfill receives over 20,000 tonnes of material annually. Estimated cost of crushing is \$15 a tonne.
  - \$220,000 - concrete crushing (ongoing)
  - \$9,000 - Scrap tire pick up (ongoing)
- **\$90,000** as the landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person. This budget also includes annual monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016.
- **\$25,000** for contracted cleaning for the Landfill. The Landfill requires contracted cleaning for housekeeping and other cleaning related duties.
- **\$10,000** as the Landfill is closely regulated by the Ministry of Environment who require certain occurrences to be assessed by a qualified professional. The item covers consulting services for these events that need immediate attention by a Qualified Person.
- **\$4,000** for pest control service, work related medical appointments and septic services. Increase of \$1,500 for the 2024 Budget to include the Compost Building and increased fees generally.
- **\$500** for the security system at the Landfill.

**Financial Charges**

**\$7,050 Total Financial Charges as follows:**

- **\$1,250** is for charges related to the Interact payment system at the landfill kiosk.
- **\$5,800** for Property Taxes for Bioreactor Site, paid to the Rural Municipality of Buckland.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**Utilities**

Heating:

- SaskEnergy:
  - The Government of Saskatchewan has approved SaskEnergy's commodity rate decrease of 24.5 per cent, bringing it from \$4.20 per gigajoule (GJ) to \$3.20/GJ, as well as its five per cent delivery service rate increase.
  - Effective October 1, 2023, this combined rate adjustment will result in an overall bill decrease of nearly eight per cent or \$6.52 per month for the average residential customer.

Utilities have **decreased** by the amount of **\$3,870** as follows:

<b>Utilities – Landfill Operations</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
Water and Sewer	\$2,205	\$2,260	(\$55)	-2.43%
Heating Fuels	\$13,980	\$16,500	(\$2,520)	-15.27%
Electricity	\$17,125	\$18,420	(\$1,295)	-7.03%
<b>Total Utilities</b>	<b>\$33,310</b>	<b>\$37,180</b>	<b>(\$3,870)</b>	<b>-10.41%</b>

**Interest on Long Term Debt**

**\$17,040 decrease** in Interest on Long Term Debt over 2023.

City Council on February 15, 2022, approved Capital Financing in the total amount of \$6,260,000 for the construction of a Waste Cell for the Landfill to be payable over a period of 10 years.

**For Year 2024, \$160,040** is the Interest expense for the \$6,260,000 Waste Cell Construction borrowed March 1, 2022. The loan is a 10 year debenture with an interest rate of 3.05%.

Each year the interest is reduced, and the principle payment increases.

The principle payment of \$561,420 is included under the 2024 Sanitation Capital Budget.



**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

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### **Fleet Expenses**

The 2024 Budget incorporates a 0% increase related to the general fleet charge.

#### **\$770,000 Total Fleet Expenses as follows:**

- **\$770,000** is for Landfill Operations - Fleet charges for the equipment used at the Landfill (e.g. loaders, compactor, Backhoe). Operational activities within the landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

### **Maintenance Materials and Supplies**

#### **\$13,890** increase in Maintenance Materials and Supplies as follows:

- **\$420** increase in the allocation representing 1/3 of the small equipment and tools costs incurred at MSC. While MSC houses these costs, other operations such as sanitation and utility use and occupy the MSC facility. This line item allocates a portion of those costs to the respective fund to represent a more accurate depiction of where costs are used.
- **\$5,470** increase in the allocation of IT software and licensing specific to the Landfill operations.
- **\$5,000** increase for operational supplies for the landfill (e.g. grease, small tools, locks, keys, small fence repair parts, nuts and bolts). Increase of \$5,000 due to increased cost and bio solids operations.
- **\$2,500** increase for minor repairs to buildings at the Landfill (e.g. Kiosk, Compost and Baler Building). Increase of \$2,500 for the Compost building and increased costs.
- **\$500** increase for meal allocations for unscheduled overtime as per the Collective Bargaining Agreement.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

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**\$444,510 Total Maintenance Materials and Supplies** is comprised of the following **large budget items**:

- **\$299,000** for Decommissioning. Estimate for accrual required for decommissioning costs. The City of Prince Albert contracted a consultant, Tetra Teck to review rates and assess the future reclamation costs in 2021. This was done to provide an updated value as past calculations had been determined in 2020 to be undervaluing these costs which were budgeted at \$150,000 annually. The assessment indicated that after 40 years of operation including additional landfill expansions, the cost to reclaim the facility would be \$12,500,000. As such we would identify that \$299,000 should be added to the accrual account for 2021 based on the updated decommissioning/reclamation costs, and for budget purposes going forward.

$\$12,500,000$  (reclamation cost) -  $\$556,225.89$  (current accrual balance)/40 (calculation term) =  $\$299,000$  annually (rounded to the nearest thousand).

- **\$45,000** is budgeted under Landfill Operations for Rental Equipment. Rental of equipment when City equipment is down for service or repair, and when specialty or additional equipment is required.
- **\$15,575** is budgeted for the allocation of IT Software and Licensing specific to Landfill operations.
- **\$8,000** is budgeted for IT Staff support determined by IT that approximately \$2,000 per computer is a reasonable basis for allocation.
- **\$5,875** represents an allocation of 1/3 of the small equipment and tools costs incurred at MSC. While MSC houses these costs, other operations such as sanitation and utility use and occupy the MSC facility. This line item allocates a portion of those costs to the respective fund to represent a more accurate depiction of where costs are used.
- **\$20,000** is budgeted for operational supplies for the landfill (e.g. grease, small tools, locks, keys, small fence repair parts, nuts and bolts). 2024 increase of \$5,000 due to increased cost and biosolids operations.
- **\$10,000** is budgeted for application of asphalt chips to maintain the surface of the landfill road from 15th Street North West to the Landfill. Repairs have not been required in the last couple years
- **\$7,000** is budgeted to provide and maintain signage at the landfill to identify traffic flow, proper procedures and identify areas to separate waist.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

- **\$6,000** is budgeted for minor repairs to buildings at the Landfill (e.g. Kiosk, Compost and Baler Building). Increase in 2024 of \$2,500 for the Compost building and increased costs.
- **\$5,000** is budgeted to support training for the Sanitation Manager and Division staff to maintain Professional Designations and enhance operations. The Solid Waste Association of North America (SWANA) is an organization of more than 10,000 public and private sector professionals committed to advancing from solid waste management to resource management through their shared emphasis on education, advocacy and research. For more than 60 years, SWANA has been the leading association in the solid waste management field. SWANA serves industry professionals through technical conferences, certifications, publications and a large offering of technical training courses.
- **\$3,790** is budgeted for land lines and cell phones for Sanitation Division. Based on actual charges for data lines, internet, landlines, and cell phone usage.
- **\$3,000** is budgeted for ongoing maintenance of mechanical equipment in Landfill Buildings (e.g. furnaces, HVAC, exhaust fans).
- **\$2,000** is budgeted to maintain leachate pumps, electrical hookup etc.

**Insurance**

**\$160 decrease** in Insurance over 2023 for Landfill Building new scales and kiosk.

Insurance	2024 Budget	2023 Budget	Increase (Decrease)
Landfill Operations – <b>Landfill Building new scales and Kiosk</b>	\$6,810	\$6,970	(\$160)
<b>Total Insurance</b>	<b>\$6,810</b>	<b>\$6,970</b>	<b>(\$160)</b>

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
1	PW LANDFILL	40-32-710-710-00000-5420	SF BIOREACTOR RENTAL AND LEASE REVENUE	USER CHARGES AND FEES	Revenues / Funding Source	17,718	17,925	15,211	16,990	18,000	1,010	This revenue is generated through the lease of the building/shop located at the Bioreactor site. Increase of \$1010 based upon 2021/22 actuals
2	PW LANDFILL	40-32-710-707-00000-7653	SF LANDFILL OPERATIONS ELECTRICITY	UTILITIES	Expenses / Expenditure	20,417	14,269	9,365	18,420	17,123	(1,297)	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024.
3	PW LANDFILL	40-32-710-707-00000-7652	SF LANDFILL OPERATIONS HEAT FUEL	UTILITIES	Expenses / Expenditure	10,768	7,987	12,399	16,500	13,980	(2,520)	The 2024 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates an estimated decrease in commodity rate from \$4.20 to \$3.30 per gigajoule and delivery service rate increase of 5% effective October 1, 2023, and the increase in the carbon tax from \$65 to \$80 per tonne, effective April, 2024.
4	PW LANDFILL	40-32-710-707-00000-7651	SF LANDFILL OPERATIONS WATER AND SEWER	UTILITIES	Expenses / Expenditure	1,733	2,007	1,724	2,260	2,202	(58)	Budget based on a review of prior year usage, current year billings, and expectations for 2024.
5	PW LANDFILL	40-32-710-707-00000-6119	SF LANDFILL OPERATIONS PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	151,332	205,081	176,947	216,350	235,171	18,821	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
6	PW LANDFILL	40-32-710-707-00000-6116	SF LANDFILL OPERATIONS WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	36,712	49,413	61,232	40,000	54,116	14,116	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
7	PW LANDFILL	40-32-710-707-00000-6115	SF LANDFILL OPERATIONS WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	280,323	327,790	228,920	345,000	346,345	1,345	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
8	PW LANDFILL	40-32-710-707-00000-6111	SF LANDFILL OPERATIONS SALARIES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	82,514	280,085	238,959	270,690	291,218	20,528	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
9	PW LANDFILL	40-32-710-707-00000-7585	SF LANDFILL OPERATIONS LICENSES AND PERMITS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,828	-	4,250	3,620	3,620	-	Software Licenses used for landfill operations (i.e. WaterTrax subscription).
10	PW LANDFILL	40-32-710-707-00000-7582	SF LANDFILL OPERATIONS SPECIAL EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	194	105	388	500	500	-	Printer/Scanner/Copier at the Landfill.
11	PW LANDFILL	40-32-710-707-00000-7580	SF LANDFILL OPERATIONS HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	62,510	9,478	-	45,000	45,000	-	Rental of equipment when City equipment is down for service or repair, and when specialty or additional equipment is required.
12	PW LANDFILL	40-32-710-707-00000-7574	SF LANDFILL OPERATIONS BUILDING MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	6,554	6,818	3,082	3,500	6,000	2,500	Used for minor repairs to buildings at the Landfill (e.g. Kiosk, Compost and Baler Building). Increase 2500 for the Compost building and increased costs
13	PW LANDFILL	40-32-710-707-00000-7573	SF LANDFILL OPERATIONS MECHANICAL EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,348	2,627	3,227	3,000	3,000	-	Ongoing maintenance of mechanical equipment in Landfill Buildings (e.g. furnaces, HVAC, exhaust fans).
14	PW LANDFILL	40-32-710-707-00000-7572	SF LANDFILL OPERATIONS EQUIP AND AUTO MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	1,547	1,500	1,500	-	For repairs to rented equipment. Equipment rental is sometimes required when City equipment if down for service or repair.
15	PW LANDFILL	40-32-710-707-00000-7567	SF LANDFILL OPERATIONS PARTS SPECIAL EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,212	1,133	5,753	2,000	2,000	-	Budget used to maintain leachate pumps, electrical hookup etc.
16	PW LANDFILL	40-32-710-707-00000-7546	SF LANDFILL OPERATIONS HOUSEKEEPING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	866	3,290	168	1,000	1,000	-	Cleaning supplies for the Landfill buildings.
17	PW LANDFILL	40-32-710-707-00000-7544	SF LANDFILL OPERATIONS OFFICE SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	21	-	-	650	650	-	Office supplies for the Landfill.
18	PW LANDFILL	40-32-710-707-00000-7541	SF LANDFILL OPERATIONS OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	19,884	19,854	20,160	15,000	20,000	5,000	Operational supplies for the landfill (e.g. grease, small tools, locks, keys, small fence repair parts, nuts and bolts) Increase of 5000 due to increased cost and biosolids operations.
19	PW LANDFILL	40-32-710-707-00000-7540	SF LANDFILL OPERATIONS CLOTHING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,435	1,154	625	1,800	1,800	-	Safety and work clothing for staff (e.g. boots and work clothing)
20	PW LANDFILL	40-32-710-707-00000-7533	SF LANDFILL OPERATIONS GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	10,000	10,000	-	Maintenance/chips for the road from the highway to the Landfill.
21	PW LANDFILL	40-32-710-707-00000-7512	SF LANDFILL OPERATIONS OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,428	1,657	1,735	950	1,500	550	Meal allocations for unscheduled overtime as per agreement.
22	PW LANDFILL	40-32-710-707-00000-7511	SF LANDFILL OPERATIONS MTG SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	113	-	200	200	-	Operational meeting expenses (e.g. lunch meeting with Ministry of Environment or with guest speakers attending event).
23	PW LANDFILL	40-32-710-707-00000-7508	SF LANDFILL OPERATIONS TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	825	1,833	5,000	5,000	-	Budget used to support training for the Sanitation Manager and Division staff to maintain Professional Designations and enhance operations.
24	PW LANDFILL	40-32-710-707-00000-7506	SF LANDFILL OPERATIONS MEMBERSHIPS AND DUES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	289	1,667	615	1,500	1,500	-	Membership fees for professional associations, Solid Waist Association of North America (SWANA) and Waist Reduction Council.
25	PW LANDFILL	40-32-710-707-00000-7504	SF LANDFILL OPERATIONS ADVERTISING EXP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	2,724	2,100	7,000	7,000	-	Funding to provide and maintain signage at the landfill to identify traffic flow, proper procedures and identify areas to separate waist.
26	PW LANDFILL	40-32-710-707-00000-7502	SF LANDFILL OPERATIONS TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,284	3,801	2,990	3,790	3,790	-	Land lines and cell phones for Sanitation Division. Based on actual charges for data lines, internet, landlines, and cell phone usage.
27	PW LANDFILL	40-32-710-707-00000-7500	SF LANDFILL OPERATIONS TRAVEL AND ACCOM	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	18	2,236	1,922	2,000	2,000	-	Used to attend training courses. This budget has been centralized for Sanitation in this GL.
28	PW LANDFILL	40-32-710-707-00000-7410	Sent from Allocation "16-055-070 - IT Software Allocation" (2.58 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	16,005	7,609	10,110	15,573	5,463	Line item represents the allocation of IT software costs to their respective users. The IT section contains a detailed breakdown of these costs and the basis for allocation.
29	PW LANDFILL	40-32-710-707-00000-7410	Sent from Allocation "16-055-000 - IT Support Allocation" (12.12 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	8,000	8,000	6,000	8,000	8,000	-	Line item represents allocation of IT support provided by IT in the General Fund. Amount is determined using the basis that approximately \$2,000 per computer is a reasonable basis for allocation.
30	PW LANDFILL	40-32-710-707-00000-7410	Sent from Allocation "32-150-200 - MSC Tools Allocation" (50.00 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	64,710	5,915	4,121	5,500	5,876	376	Allocation represents 1/3 of the small equipment and tools costs incurred at MSC. While MSC houses these costs, other operations such as sanitation and utility use and occupy the MSC facility. This line item allocates a portion of those costs to the respective fund to represent a more accurate depiction of where costs are used.
31	PW LANDFILL	40-32-710-000-22239-7595	SF LANDFILL DECOMMISSION SPECIAL PROJECTS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	299,000	299,000	-	299,000	299,000	-	Estimate for accrual required for decommissioning costs. The City of Prince Albert contracted a consultant, Tetra Tech to review rates and assess the future reclamation costs in 2021. This was done to provide an updated value as past calculations had been determined in 2020 to be undervaluing these costs which were budgeted at \$150,000 annually. The assessment indicated that after 40 years of operation including additional landfill expansions, the cost to reclaim the facility would be \$12,500,000. As such we would identify that \$299,000 should be added to the accrual account for 2021 based on the updated decommissioning/reclamation costs, and for budget purposes going forward. We arrived at this number as follows: \$12,500,000 (reclamation cost)-\$556,225.89 (current accrual balance)/40 (calculation term)=\$299,000 annually (rounded to the nearest thousand).

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
32	PW LANDFILL	40-32-710-707-00000-7100	SF LANDFILL OPERATIONS INT LT LOAN	INTEREST ON LTD	Expenses / Expenditure	-	-	-	177,080	160,040	(17,040)	Interest expense for the \$6.26M Waste Cell Construction loan borrowed March 1, 2022. The loan is a 10 year debenture with an interest rate of 3.05%.
33	PW LANDFILL	40-32-710-707-00000-7896	SF LANDFILL OPERATIONS INSURANCE PREMIUM	INSURANCE	Expenses / Expenditure	5,084	6,515	4,728	6,970	6,810	(160)	Insurance for the Landfill buildings and scales. 2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. Administration is estimating an annual increase of 7-8% for property insurance and 3% for liability insurance for 2024. The increase can be attributed to inflation (building values) and annual rate increases.
34	PW LANDFILL	40-32-710-707-00000-7300	SF LANDFILL OPERATIONS CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	672,067	718,036	536,556	770,000	770,000	-	The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
35	PW LANDFILL	40-32-710-710-00000-7889	SF BIOREACTOR OTHER FINANCE CHG	FINANCIAL CHARGES	Expenses / Expenditure	5,451	5,604	5,604	5,800	5,800	-	Property Taxes for Bioreactor Site, paid to the RM of Buckland.
36	PW LANDFILL	40-32-710-707-00000-7883	SF LANDFILL OPERATIONS BANK CHG	FINANCIAL CHARGES	Expenses / Expenditure	1,365	1,236	818	1,250	1,250	-	This budget is for charges related to the Interact payment system at the landfill kiosk.
37	PW LANDFILL	40-32-710-710-00000-7239	SF BIOREACTOR CONSULTING SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	8,902	10,321	3,035	11,000	-	(11,000)	The City is required to provide annual monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016. The encapsulation cell was constructed to store material from the remediation of a site completed in order to support a local development. This monitoring must be completed and signed off by a Qualified Professional.
38	PW LANDFILL	40-32-710-707-00000-7296	SF LANDFILL OPERATIONS HOUSECLEANING	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	12,566	-	11,024	-	25,000	25,000	Budget for contracted cleaning for the Landfill.
39	PW LANDFILL	40-32-710-707-00000-7295	SF LANDFILL OPERATIONS SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	64,365	197,406	7,860	229,000	229,000	-	Concrete crushing is required on an ongoing basis to meet regulatory requirements. The landfill receives over 20,000 tonnes of material annually. Estimated cost of crushing is \$15 a tonne. \$220,000 concrete crushing (ongoing) \$9000 - Scrap tire pick up (ongoing)
40	PW LANDFILL	40-32-710-707-00000-7239	SF LANDFILL OPERATIONS CONSULTING SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	9,377	-	-	10,000	10,000	-	The Landfill is closely regulated by the Ministry of Environment who require certain occurrences to be assessed by a qualified professional. The item covers Consulting Services for these events that need immediate attention by a Qualified Person.
41	PW LANDFILL	40-32-710-707-00000-7237	SF LANDFILL OPERATIONS PROTECTION SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	311	523	276	500	500	-	Security system fees for the Landfill.
42	PW LANDFILL	40-32-710-707-00000-7235	SF LANDFILL OPERATIONS HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	2,325	3,385	6,377	2,500	4,000	1,500	Pest control service, work related medical appointments and septic services. Increase of \$1500 as we are including the Compost Building and increased fees generally.
43	PW LANDFILL	40-32-710-705-00000-7239	SF LANDFILL MONITORING CONSULTING SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	65,312	56,003	25,060	85,000	90,000	5,000	The landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**FUNCTIONAL DIVISION:            RESIDENTIAL WASTE COLLECTION**

Collection of municipal waste from City residences.

<b>RESIDENTIAL WASTE COLLECTION</b>	<b>2024</b>	<b>2023</b>	<b>Variance</b>	<b>%</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$479,515	\$478,100	\$1,415	0.30%
Contracted and General Services	\$12,540	\$6,740	\$5,800	86.05%
Fleet Expenses	\$885,000	\$900,000	(\$15,000)	-1.67%
Maintenance Materials and Supplies	\$100,200	\$100,200	\$0	0.00%
Insurance	\$2,060	\$310	\$1,750	564.52%
<b>Total Expenses</b>	<b>\$1,479,315</b>	<b>\$1,485,350</b>	<b>(\$6,035)</b>	<b>-0.41%</b>
<b>TOTAL DEFICIT</b>	<b>(\$1,479,315)</b>	<b>(\$1,485,350)</b>	<b>\$6,035</b>	<b>-0.41%</b>

**SUMMARY OF CHANGES FROM YEAR 2023 BUDGET**

**EXPENDITURES**

**Salaries Wages and Benefits**

**\$1,415** increase in Salaries Wages and Benefits as follows:

- **\$4,290** increase for Wages Regular relating to general wages including applicable step increases.
- **\$1,400** increase in overtime. Overtime would be related to additional shifts to ensure waste collections operating requirements are met.
- **\$4,275 decrease** in Payroll Benefits. The decrease is a result of a slight adjustment to the expected benefit percentage for 2024 based on a review of prior years.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase (Decrease)
Wages Regular	\$319,290	\$315,000	\$4,290
Wages Overtime	\$18,400	\$17,000	\$1,400
Payroll Benefits	\$141,825	\$146,100	(\$4,275)
<b>Total Salaries Wages Benefits</b>	<b>\$479,515</b>	<b>\$478,100</b>	<b>\$1,415</b>

**Residential Waste Collection:** Collection of municipal waste from City residences.

**Contracted and General Services**

**\$5,800** increase in Contracted and General Services as follows:

- \$5,800 increase for Annual Pitch-In Week. Annual Pitch in week community cleanup costs associated with contractors hauling waste to the landfill. Increase due to increased waste hauled.

**\$12,540 Total Contracted and General Services as follows:**

- **\$12,000** for the Annual Pitch In Week. Annual Pitch in week community cleanup costs associated with contractors hauling waste to the landfill. 2024 Budget increase of \$5,800 due to increased waste hauled.
- **\$540** for the cost of medical assessments required for certain operating/drivers licenses.

**Fleet Expenses**

**\$15,000 decrease** in Fleet Charges based on a review of historical charges for the waste collection trucks.

**\$885,000 Total Fleet Expenses as follows:**

- **\$885,000** is for fleet charges for 6 waste collection trucks – Solid Waste Equipment. Collection of municipal waste from City residences. Reduction of \$15,000 as per actual fleet charges.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**Maintenance Materials and Supplies**

There is no increase for 2024 relating to Maintenance Materials and Supplies.

**\$100,200 Total Maintenance Materials and Supplies**

- **\$100,000** under Solid Waste is budgeted to purchase 95 and 65 gallon rollout bins to replace broken bins and transition from 300 gallon bins. In November of 2017, Council approved converting 300-gallon bins throughout the city to individual rollout bins. The recycling bin costs have ranged from \$20,000 - \$50,000 in the last 3 years and are in addition to the actual costs.
- **\$200** for meal cost associated with unscheduled overtime as per the Collective Bargaining Agreement.

**Insurance**

**\$1,750** increase for insurance for garbage bin inventory:

Insurance	2024	2023	Increase
	Budget	Budget	(Decrease)
Residential Waste Collection – <b>Garbage Bin Inventory</b>	\$2,060	\$310	\$1,750
<b>Total Insurance</b>	<b>\$2,060</b>	<b>\$310</b>	<b>\$1,750</b>



Function Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
1	PW RESIDENTIAL WASTE COLL	40-32-700-000-00000-6119	SF RESIDENTIAL WASTE COLLECTION PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	135,612	137,265	98,943	146,100	141,828	(4,272)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
2	PW RESIDENTIAL WASTE COLL	40-32-700-000-00000-6116	SF RESIDENTIAL WASTE COLLECTION WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	13,728	13,842	16,196	17,000	18,400	1,400	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
3	PW RESIDENTIAL WASTE COLL	40-32-700-000-00000-6115	SF RESIDENTIAL WASTE COLLECTION WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	295,637	313,777	217,271	315,000	319,287	4,287	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
4	PW RESIDENTIAL WASTE COLL	40-32-700-000-00000-7541	SF RESIDENTIAL WASTE COLLECTION OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	50,694	67,274	25,438	100,000	100,000	-	Budget to purchase 95 and 65 gallon rollout bins to replace broken bins and transition from 300 gallon bins.
5	PW RESIDENTIAL WASTE COLL	40-32-700-000-00000-7512	SF RESIDENTIAL WASTE COLLECTION OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	44	-	66	200	200	-	Meal cost associated with unscheduled overtime as per agreement.
6	PW RESIDENTIAL WASTE COLL	40-32-700-000-00000-7896	SF RESIDENTIAL WASTE COLLECTION INSURANCE PREMIUM	INSURANCE	Expenses / Expenditure	232	290	1,431	310	2,060	1,750	Insurance for garbage bin inventory. 2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.
7	PW RESIDENTIAL WASTE COLL	40-32-700-000-00000-7300	SF RESIDENTIAL WASTE COLLECTION CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	854,064	857,544	656,556	900,000	885,000	(15,000)	Fleet charges for 6 waste collection trucks. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
8	PW RESIDENTIAL WASTE COLL	40-32-700-000-00000-7295	SF RESIDENTIAL WASTE COLLECTION SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	-	4,989	12,187	6,200	12,000	5,800	Annual Pitch in week community cleanup costs associated with contractors hauling waist to the landfill. Increase due to increased waste hauled (\$5800).
9	PW RESIDENTIAL WASTE COLL	40-32-700-000-00000-7235	SF RESIDENTIAL WASTE COLLECTION HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	-	-	-	540	540	-	Cost of medical assessments required for certain operating/drivers licenses.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**FUNCTIONAL DIVISION: RESIDENTIAL RECYCLING**

Collection of recyclables from City residences.

<b>RESIDENTIAL RECYCLING</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Variance Change</b>	<b>% Change</b>
<b>REVENUES</b>				
Operating Grants and Donations	\$560,000	\$412,170	\$147,830	35.87%
<b>Total Revenues</b>	<b>\$560,000</b>	<b>\$412,170</b>	<b>\$147,830</b>	<b>35.87%</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$220,170	\$186,340	\$33,830	18.15%
Contracted and General Services	\$21,000	\$21,000	\$0	0.00%
Grants and Donations	\$142,100	\$142,100	\$0	0.00%
Fleet Expenses	\$337,000	\$337,000	\$0	0.00%
Maintenance Materials and Supplies	\$35,900	\$60,900	(\$25,000)	-41.05%
<b>Total Expenses</b>	<b>\$756,170</b>	<b>\$747,340</b>	<b>\$8,830</b>	<b>1.18%</b>
<b>TOTAL DEFICIT</b>	<b>(\$196,170)</b>	<b>(\$335,170)</b>	<b>\$139,000</b>	<b>-41.47%</b>

**SUMMARY OF CHANGES FROM YEAR 2023 BUDGET**

**Operating Grants and Donations**

**\$147,830** increase in revenue from the North Central Saskatchewan Waste Management Corporation based upon the number of households in Prince Albert.

**\$560,000 Total Operating Grants and Donations** relating to the grant revenue from North Central Saskatchewan Waste Management Corporation based upon the number of households in Prince Albert.

Past revenue has been:

2022 \$433,902  
2021 \$432,956  
2020 \$385,941  
2019 \$382,044

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**EXPENDITURES**

**Salaries Wages and Benefits**

**\$33,830** increase in Salaries Wages and Benefits as follows:

- **\$21,525** increase for Wages Regular relating to general wages including applicable step increases.
- **\$4,395** increase in Overtime. Additional overtime would be related to delivering or supporting programs that occur outside of regular work hours e.g. Household Hazardous Waste Day and Supporting the Downtown Street Fair.
- **\$7,910** increase for Payroll Benefits.

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase (Decrease)
Recycling Program - Wages Regular	\$81,175	\$75,000	\$6,175
Recycling Program - Wages Overtime	\$6,495	\$4,230	\$2,265
Recycling Program - Payroll Benefits	\$36,820	\$32,520	\$4,300
Yard Waste - Wages Regular	\$70,350	\$55,000	\$15,350
Yard Waste - Wages Overtime	\$3,250	\$1,120	\$2,130
Yard Waste - Payroll Benefits	\$22,080	\$18,470	\$3,610
<b>Total Salaries Wages and Benefits</b>	<b>\$220,170</b>	<b>\$186,340</b>	<b>\$33,830</b>

**Residential Recycling:** Collection of recyclables from City residences.

**Contracted and General Services**

There is no increase for 2024 relating to Contracted and General Services.

**\$21,000 Total Contracted and General Services:**

- **\$21,000** for the Recycling Program. This budget relates to the cardboard metal recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

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### Operating Grants and Donations

**\$142,100 Total Grants and Donations** and for the City's annual member contribution to North Central Saskatchewan Waste Management Corp (NCSWMC). The annual fee is offset by funding from NCSWMC as part of the Multi Material Stewardship Initiative which was announced in 2016. The City expects to receive over \$560,000 from this initiative.

### Fleet Expenses

The 2024 Budget **incorporates a 0% increase related to the general fleet charge.**

#### **\$337,000 Total Fleet as follows:**

- **\$270,000** for the City's Recycling Program – 6 truck used for the recycling program. Collection of recyclables from City residences.
- **\$67,000** Yard Waste – There is one main truck and a spare for picking up overloads for the whole City. This includes small branches, lawn clippings and leaves. Garden waste.

### Maintenance Materials and Supplies

**\$25,000 decrease** in rental of equipment to manage or prepare yard waste compost (e.g. mulching material to prepare it for use). **2024 Budget is not required.**

#### **\$35,900 Total Maintenance Materials and Supplies:**

- **\$35,000** is budgeted for Household Hazardous Waste Collection Day.
- **\$500** is budgeted for operating supplies for yard waste pickup (e.g. harnesses).
- **\$400** is budgeted for meal allocations for unscheduled overtime as per the Collective Bargaining Agreement.

Functional Area	Account Number	Account Name	Category Description	Revenue/Expense	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
1	PW RESIDENTIAL RECYCLE	40-32-705-000-20665-5610	SF NCSWMC OTHER GRANT UNCOND	GRANTS AND DONATIONS REV	Revenues / Funding Source	432,956	433,902	440,945	412,170	560,000	147,830	Grant revenue from NCSWMC based upon the number of households in Prince Albert. Increased based on estimated from NCSMC
2	PW RESIDENTIAL RECYCLE	40-32-705-717-00000-6119	SF RECYCLE PROGRAM PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	31,883	33,142	28,174	32,520	36,821	4,301	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
3	PW RESIDENTIAL RECYCLE	40-32-705-717-00000-6116	SF RECYCLE PROGRAM WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	6,925	5,676	3,773	4,230	6,494	2,264	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
4	PW RESIDENTIAL RECYCLE	40-32-705-717-00000-6115	SF RECYCLE PROGRAM WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	69,354	74,341	62,859	75,000	81,175	6,175	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
5	PW RESIDENTIAL RECYCLE	40-32-705-715-00000-6119	SF YARD WASTE PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	20,302	18,770	20,287	18,470	22,079	3,609	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
6	PW RESIDENTIAL RECYCLE	40-32-705-715-00000-6116	SF YARD WASTE WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	2,091	2,222	3,069	1,120	3,247	2,127	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
7	PW RESIDENTIAL RECYCLE	40-32-705-715-00000-6115	SF YARD WASTE WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	51,058	62,347	66,015	55,000	70,351	15,351	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
8	PW RESIDENTIAL RECYCLE	40-32-705-717-00000-7595	SF RECYCLE PROGRAM SPECIAL PROJECTS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	19,787	38,438	2,675	35,000	35,000	-	Cost for Household Hazardous Waste Collection Day.
9	PW RESIDENTIAL RECYCLE	40-32-705-717-00000-7512	SF RECYCLE PROGRAM OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	200	200	-	Meals for unscheduled overtime as per agreement.
10	PW RESIDENTIAL RECYCLE	40-32-705-715-00000-7580	SF YARD WASTE HIRED EQUIP RENT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,048	-	-	25,000	-	(25,000)	Rental of equipment to manage or prepare yard waist compost (e.g. mulching material to prepare it for use). 2024 Budget is not required.
11	PW RESIDENTIAL RECYCLE	40-32-705-715-00000-7541	SF YARD WASTE OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	821	-	-	500	500	-	Operating supplies for yard waist pickup (e.g. harnesses)
12	PW RESIDENTIAL RECYCLE	40-32-705-715-00000-7512	SF YARD WASTE OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	110	44	200	200	-	Overtime meal costs as per agreement.
13	PW RESIDENTIAL RECYCLE	40-32-705-000-20665-7716	SF RESIDENTIAL RECYCLING NCSWMC GRANTS TO ORGS	GRANTS AND DONATIONS EXP	Expenses / Expenditure	142,100	142,100	142,100	142,100	142,100	-	This is the City's annual member contribution to North Central Saskatchewan Waste Management Corp (NCSWMC). The annual fee is offset by funding from NCSWMC as part of the Multi Material Stewardship Initiative which was announced in 2016. The City expects to receive over \$430,000 from this initiative.
14	PW RESIDENTIAL RECYCLE	40-32-705-717-00000-7300	SF RECYCLE PROGRAM CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	255,447	257,216	219,322	270,000	270,000	-	The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
15	PW RESIDENTIAL RECYCLE	40-32-705-715-00000-7300	SF YARD WASTE CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	67,813	35,708	42,067	67,000	67,000	-	The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
16	PW RESIDENTIAL RECYCLE	40-32-705-717-00000-7295	SF RECYCLE PROGRAM SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	33,180	20,873	13,002	21,000	21,000	-	Contract to place and manage recycling bins at depots located throughout the City.

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**CAPITAL COMMITTED**

	2024 Budget	2023 Budget
<b>CAPITAL COMMITTED RESERVE</b>		
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Funding for Capital: via transfer from Sanitation Improvement Fund (Uncommitted)	\$561,420	\$544,800
<b>Total Funding</b>	<b>561,420</b>	544,800
<b>Expenditures:</b>		
Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)	(561,420)	(544,800)
<b>Total Expenditures</b>	<b>(561,420)</b>	(544,800)
Budgeted Increase (Decrease) to Reserve	-	-
<b>Reserve Balance, end of year (estimated)</b>	<b>-</b>	<b>-</b>

**SANITATION FUND**  
**OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS**

For the Year Ending December 31, 2024

**SANITATION IMPROVEMENT FUND**

<b>SANITATION IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)</b>	<b>2024 Budget</b>	<b>2023 Budget</b>
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Contribution from Operations	<b>\$916,385</b>	\$487,520
<b>Expenditures:</b>		
Transfer to Capital Committed Reserve	<b>(\$561,420)</b>	(\$544,800)
Budgeted Increase (Decrease)	<b>\$354,965</b>	(\$57,280)
Fund Surplus (Deficit), beginning of year (estimated)	<b>\$1,803,017</b>	\$1,860,297
Fund Surplus (Deficit) , end of year (estimated)	<b>\$2,157,982</b>	\$1,803,017



City of  
**Prince  
Albert**

## **APPENDIX A**

### **2024 SANITATION FUND CAPITAL BUDGET**



## 2024 Sanitation Fund Capital Budget

SANITATION FUND CAPITAL BUDGET				
SC-01	Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)	Capital	Reserve	Externally Funded
	<p><b>Detail:</b> Long term debt loan repayment.</p> <p><b>Purpose:</b> Principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells. City Council on February 15, 2022, approved Capital Financing in the total amount of \$6,260,000 for the construction of a Waste Cell for the Landfill to be payable over a period of 10 years. Loan borrowed March 1, 2022. The loan is a 10 year debenture with an interest rate of 3.05%.</p> <p><b>Funding Source:</b> Sanitation Improvement Fund</p>		\$561,420	
<b>Total of Capital Requests by Funding Source</b>		-	<b>\$561,420</b>	-
<b>Grand Total of All Capital Requests</b>			<b>\$561,420</b>	

**Sanitation Improvement Fund**

**\$561,420**



City of  
**Prince  
Albert**

## **APPENDIX B**

### **2025 – 2028 SANITATION FUND CAPITAL BUDGET**

# 2025 Capital Budget :: Simplified Detail Report

----- Filters -----	
Year :	2025 to 2028
Revenue Sources :	No
Equipment Fleet :	No
Fund :	Sanitation
Group By :	Year

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<b>2025</b>									
1	1	Sanitation	No	Landfill	<b>Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)</b> <i>Detail</i> : Long term debt loan repayment. <i>Purpose</i> : Principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells. The principal debt repayment is based on a 10 year repayment plan and an interest rate of 3.05%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2032. <i>Reserve Source</i> : Sanitation Improvement Fund	\$0	\$578.6	\$0	\$578.6
<b>2025 sub-total</b>						\$0	\$578.6	\$0	\$578.6
<b>2026</b>									
2	1	Sanitation	No	Landfill	<b>Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)</b> <i>Detail</i> : Long term debt loan repayment. <i>Purpose</i> : Principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells. The principal debt repayment is based on a 10 year repayment plan and an interest rate of 3.05%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2032. <i>Reserve Source</i> : Sanitation Improvement Fund	\$0	\$596.2	\$0	\$596.2
<b>2026 sub-total</b>						\$0	\$596.2	\$0	\$596.2
<b>2027</b>									
3	1	Sanitation	No	Landfill	<b>Landfill Master Plan</b>	\$0	\$150.0	\$0	\$150.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p><b>Detail :</b> A Master Plan for the long term planning at the Prince Albert Landfill.</p> <p><b>Purpose :</b> A Master Plan will be developed that will take a holistic approach at making a long term planning for the development and operations of the landfill site. The Master Plan will incorporate the future management of the sludge from the WWTP.</p> <p>The Master Plan presents the current status, regulatory framework, infrastructure needs, environmental practices, monitoring needs, design concepts and operational practices, as well as a long-term plan for the closure and expansion of landfill cells in the future.</p> <p><b>Reserve Source :</b> Sanitation Improvement Fund</p>				
4	1	Sanitation	No	Landfill	<p><b>Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)</b></p> <p><b>Detail :</b> Long term debt loan repayment.</p> <p><b>Purpose :</b> Principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells. The principal debt repayment is based on a 10 year repayment plan and an interest rate of 3.05%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2032.</p> <p><b>Reserve Source :</b> Sanitation Improvement Fund</p>	\$0	\$614.4	\$0	\$614.4
<b>2027 sub-total</b>						\$0	\$764.4	\$0	\$764.4
<b>2028</b>									
5	1	Sanitation	No	Landfill	<p><b>Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)</b></p> <p><b>Detail :</b> Long term debt loan repayment.</p> <p><b>Purpose :</b> Principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells. The principal debt repayment is based on a 10 year repayment plan and an interest rate of 3.05%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2032.</p> <p><b>Reserve Source :</b> Sanitation Improvement Fund</p>	\$0	\$633.1	\$0	\$633.1
<b>2028 sub-total</b>						\$0	\$633.1	\$0	\$633.1

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## 2025 Capital Budget :: Simplified Detail Report

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\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res.	Ext.	Total
<b>Grand Total</b>						\$0	\$2,572.3	\$0	\$2,572.3



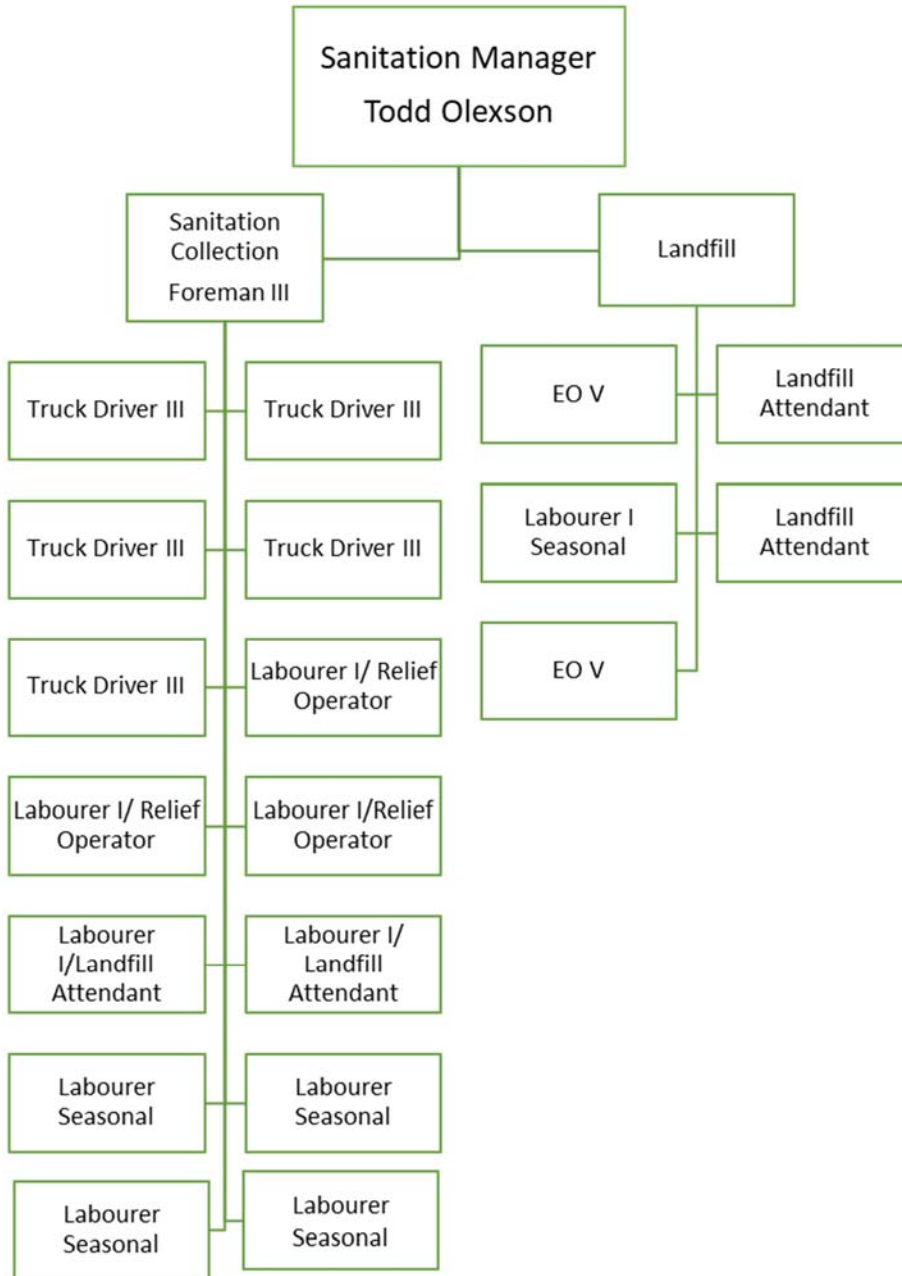
City of  
**Prince  
Albert**

## APPENDIX C

### SANITATION FUND ORGANIZATIONAL CHART

Permanent Out of Scope FTE Total: 2.3  
Permanent In Scope FTE Total: 15  
Casual In Scope: 5  
(FTE: Full Time Equivalent)

# PUBLIC WORKS Sanitation Fund





City of  
**Prince  
Albert**

## APPENDIX D

### 2023 SANITATION FUND CAPITAL PROJECT UPDATE



YEAR 2023 - SANITATION FUND CAPITAL BUDGET - CAPITAL SPENDING					
	2023 BUDGET	2023 Spending YTD (Nov 8)	Variance YTD	FUNDING	Timelines
<b>2023 SANITATION CAPITAL</b>					
<b>SANITATION IMPROVEMENT FUND</b>					
Long Term Debt Repayment - Landfill Expansion (Waste Cell Construction)	\$544,800.00	\$0.00	(\$544,800.00)	Sanitation Improvement Fund	Yearend entry for loan payment.
<b>TOTAL SANITATION IMPROVEMENT FUND</b>	<b>\$544,800.00</b>	<b>\$0.00</b>	<b>(\$544,800.00)</b>		
<b>TOTAL 2023 SANITATION CAPITAL</b>	<b>\$544,800.00</b>	<b>\$0.00</b>	<b>(\$544,800.00)</b>		
			<i>(\$544,800.00)</i>		
<b>2022 Carry Forward Capital Projects</b>					
<b>SANITATION IMPROVEMENT FUND</b>					
Landfill Expansion - Cell 2B Design and Project Services	\$0.00	\$23,117.60	\$23,117.60	Sanitation Improvement Fund	A report on the Landfill Cell Construction was forwarded to Executive Committee in 2022 relating to the final project costs. The contractor just completed deficiency repairs, which included some upgrades to leachate pumping materials. The final costs for the project will be expensed in 2023.
<b>TOTAL SANITATION IMPROVEMENT FUND</b>	<b>\$0.00</b>	<b>\$23,117.60</b>	<b>\$23,117.60</b>		
<b>TOTAL 2022 C/F CAPITAL PROJECTS</b>	<b>\$0.00</b>	<b>\$23,117.60</b>	<b>\$23,117.60</b>		
			<i>\$23,117.60</i>		
<b>TOTAL 2023 CAPITAL SPENDING</b>	<b>\$544,800.00</b>	<b>\$23,117.60</b>	<b>(\$521,682.40)</b>		



**PREPARED BY  
FINANCIAL SERVICES**



City of  
**Prince  
Albert**



City of  
**Prince Albert**

*BI 23-27*

**TITLE:** 2024 Airport Fund Operating and Capital Budget

**DATE:** **November 21, 2023**

**TO:** Budget Committee

**PUBLIC:**

**INCAMERA:**

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**ATTACHMENTS:**

1. 2024 Airport Fund Budget

# AIRPORT FUND BUDGET

# 2024



2024  
BUDGET  
DELIBERATIONS



City of  
**Prince  
Albert**

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December 31, 2024 Consolidated Budget Document

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<b>Airport Fund Capital Budget</b>	<b>Capital - 1</b>
<b>Capital Issues - Identified Not Funded</b>	<b>Capital - 5</b>

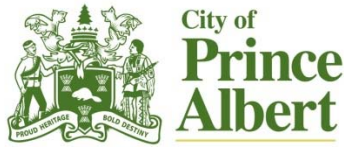
**APPENDIX A - 2024 AIRPORT FUND CAPITAL BUDGET**

**APPENDIX B – 2025 – 2028 AIRPORT FUND CAPITAL BUDGET**

**APPENDIX C – AIRPORT FUND ORGANIZATIONAL CHART**

**APPENDIX D – 2023 AIRPORT FUND CAPITAL PROJECT UPDATE**

## **Budget Overview**



The City of Prince Albert received ownership of the Airport in 1996 and since that time, has attempted to operate the facility as a self-funding entity. In 2006 City Council authorized a transfer of 30 percent of the total cost of the Airport operation to be funded from the City's General Fund, and in 2010 implemented the Passenger Facility Fee (PFF) as a means to fund capital Airport improvements.

### **Line by Line Budget for 2024**

The 2024 budget is presented using a line by line budget. Each functional area has line items that show specific financial data for accounting purposes. Individual financial statements for each functional area are provided and grouped by category.

## AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

<b>AIRPORT BUDGET</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Variance Change</b>	<b>% Change</b>
<b>REVENUES</b>				
Aircraft Landing Fees	\$240,000	\$240,000	\$0	0.00%
Aircraft Parking Fees	\$5,600	\$8,600	(\$3,000)	-34.88%
Passenger Facility Fees	\$310,000	\$380,000	(\$70,000)	-18.42%
Parking Revenue	\$247,000	\$225,000	\$22,000	9.78%
Airport Lease Revenue	\$224,060	\$224,510	(\$450)	-0.20%
Call out Fees and ATM	\$10,000	\$10,000	\$0	100.00%
Interest and Penalties	\$1,500	\$1,500	\$0	0.00%
Sundry	\$6,000	\$6,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$1,044,160</b>	<b>\$1,095,610</b>	<b>(\$51,450)</b>	<b>-4.70%</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$632,660	\$617,820	\$14,840	2.40%
Contracted and General Services	\$104,500	\$183,300	(\$78,800)	-42.99%
Financial Charges	\$750	\$750	\$0	0.00%
Utilities	\$127,310	\$137,710	(\$10,400)	-7.55%
Fleet Expenses	\$152,870	\$132,390	\$20,480	15.47%
Maintenance Materials and Supplies	\$138,260	\$172,230	(\$33,970)	-19.72%
Insurance	\$25,520	\$23,600	\$1,920	8.14%
Bad Debt Expense	\$2,700	\$2,700	\$0	0.00%
<b>Total Expenses</b>	<b>\$1,184,570</b>	<b>\$1,270,500</b>	<b>(\$85,930)</b>	<b>-6.76%</b>
<b>Operating Deficit</b>	<b>(\$140,410)</b>	<b>(\$174,890)</b>	<b>\$34,480</b>	<b>-19.72%</b>
<b>CAPITAL AND INTERFUND TRANSACTIONS</b>				
Amortization	(\$745,000)	(\$745,000)	\$0	0.00%
Interfund Transfers	\$384,860	\$341,570	\$43,290	12.67%
<b>Capital and Interfund Transactions</b>	<b>(\$360,140)</b>	<b>(\$403,430)</b>	<b>\$43,290</b>	<b>-10.73%</b>
<b>TOTAL DEFICIT</b>	<b>(\$500,550)</b>	<b>(\$578,320)</b>	<b>\$77,770</b>	<b>-13.45%</b>
<b>Allocated as Follows:</b>				
Total Deficit	(\$500,550)	(\$578,320)	\$77,770	-13.45%
Non-Cash Adjustment - Amortization	\$745,000	\$745,000	\$0	0.00%
<b>Total Surplus - Adjusted for Amortization</b>	<b>\$244,450</b>	<b>\$166,680</b>	<b>\$77,770</b>	<b>46.66%</b>
Passenger Facility Fee Reserve	(\$310,000)	(\$380,000)	\$70,000	-18.42%
Airport Maintenance Reserve	(\$10,000)	(\$10,000)	\$0	0.00%
<b>Transfer from Airport Maintenance Reserve</b>	<b>\$20,000</b>	<b>\$60,000</b>	<b>(\$40,000)</b>	<b>-66.67%</b>
Transfer for Capital Funding	(\$103,000)	(\$9,000)	(\$94,000)	1044.44%
<b>Transfer from Airport Improvement Fund</b>	<b>\$158,550</b>	<b>\$172,320</b>	<b>(\$13,770)</b>	<b>-7.99%</b>
	(\$244,450)	(\$166,680)	(\$77,770)	46.66%
<b>TOTAL - BALANCED BUDGET</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Functional Area	Account Number	Account Name	Category Description	Object Code Type	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
1	PUBLIC WORKS	50-32-000-005-00000-5428	AF RENTAL AND LEASE REV AGRICULTURE	USER CHARGES AND FEES	Revenues / Funding Source	14,555	14,555	14,555	14,560	14,560	-	Based on current leases in place. Relates to lease of land within the airfield for agricultural use not currently needed for airport operations. Such use is also beneficial to manage wildlife which also reduces airport maintenance costs.
2	PUBLIC WORKS	50-32-000-005-00000-5426	AF RENTAL AND LEASE REV TERMINAL	USER CHARGES AND FEES	Revenues / Funding Source	69,220	75,760	24,240	67,500	67,500	-	Budget is based on current leases in place. Relates to lease of check-in counter, cargo rooms and office space within the airport terminal building to facilitate airline operations.
3	PUBLIC WORKS	50-32-000-005-00000-5424	AF RENTAL AND LEASE REV HANGARS	USER CHARGES AND FEES	Revenues / Funding Source	144,883	97,739	125,259	126,200	126,200	-	A lease rates of \$2.20/m2 was established for 2021 through 2026 on hangar land lease space. In 2023 there was 57,376m2 leased.
4	PUBLIC WORKS	50-32-000-005-00000-5180	AF OTHER REVENUE	USER CHARGES AND FEES	Revenues / Funding Source	516	8,729	22,743	10,000	10,000	-	Callout Fees; It is a regulatory requirement for qualified airport staff to be in attendance at the airport for scheduled passenger flights. When flights are late the Airlines must call for coverage to be able to land or takeoff. This coverage and work is tracked and charged back to the airline as a callout fee. Although it is not a regulatory requirement to be in attendance for other flights such as private aircraft, medevacs or charters, these flights sometimes need winter maintenance and or runway conditions reports performed after our published hours of operation to land safely. This coverage and work is tracked and charged back to the aircraft owner as a callout fee. Call-out Charges Estimate; -Priority 1 Snow Removal Operation \$600 -Priority 1 Deicing Operation \$3000 to \$6000 depending on severity of conditions. -Runway Conditions Report \$90.00 -Administration 15%
5	PUBLIC WORKS	50-32-000-005-00000-5166	AF PARKING REVENUE	USER CHARGES AND FEES	Revenues / Funding Source	130,987	174,664	172,926	200,000	222,000	22,000	The mining industry is recovering and the corporations are anticipated to rent more parking spaces in 2024. There is a potential for 70 vacant stalls being rented in 2024. As per RPT 19-575, rates increased from \$677.63 /stall to \$691.19 in 2024. Budget for 2024 is based on current rented stalls only at the new rate.
6	PUBLIC WORKS	50-32-000-005-00000-5164	AF PAY AND DISPLAY REVENUE	USER CHARGES AND FEES	Revenues / Funding Source	17,642	23,012	16,271	25,000	25,000	-	80 parking stalls adjacent to the airport terminal are used for public parking. These stalls are managed using a pay station system. Passenger levels are holding steady and budget is based on expectations for 2024.
7	PUBLIC WORKS	50-32-000-005-00000-5162	AF PASSENGER FACILITY FEE	USER CHARGES AND FEES	Revenues / Funding Source	242,830	275,441	184,339	380,000	310,000	(70,000)	Scheduled passenger traffic (40% of all passengers) has been holding steady since the recovery in 2021. The mining industry passenger traffic (60% of all passengers) increased 21% in 2023. Rates have been set at \$20 per departing passenger originating from YPA.
8	PUBLIC WORKS	50-32-000-005-00000-5160	AF AIRCRAFT PARKING FEES	USER CHARGES AND FEES	Revenues / Funding Source	5,072	5,546	3,458	8,600	5,600	(3,000)	Annual or daily fees for parking aircraft on public aprons. Budget for 2024 is based on a review of actual revenues over the past years.
9	PUBLIC WORKS	50-32-000-005-00000-5158	AF LANDING FEES	USER CHARGES AND FEES	Revenues / Funding Source	205,418	223,095	163,518	240,000	240,000	-	Aircraft movements (Landings - Takeoffs) have been holding steady since the recovery in 2021. Our regional airline is using larger seat capacity aircraft than previous years. This has resulted in fewer aircraft movements but facilitates the same passenger capacity. The move to larger capacity aircraft has been identified as a trend across the industry. Landing fees are based on weight so a significant impact on revenue is not anticipated.
10	PUBLIC WORKS	50-32-000-005-00000-5152	AF SNOWBIRD FUEL DIESEL SALES	USER CHARGES AND FEES	Revenues / Funding Source	8,560	10,553	8,719	15,000	15,000	-	Diesel fuel sold to Snowbird Aviation for their Mobile Fuel Trucks, Deicer Trucks and Tugs that service aircraft. These vehicles are not street legal to purchase fuel elsewhere. Fuel is sold at retail cost within the City. Estimating 10,000L of sales base on historical records. Budget is based on expectations for 2024. This revenue offsets costs in 50-32-120-005-0000-7521.
11	PUBLIC WORKS	50-32-000-005-00000-5136	AF ATM REV	USER CHARGES AND FEES	Revenues / Funding Source	445	16	-	(400)	200	600	ATM Revenue - Base budget based on a review of historical results
12	PUBLIC WORKS	50-32-000-005-00000-5112	AF ADVERTISING	USER CHARGES AND FEES	Revenues / Funding Source	850	600	600	1,650	600	(1,050)	Advertising space in the airport terminal public areas is rented to a single vendor to sell advertising. Budget is based on actuals from the previous two years.
13	PUBLIC WORKS	50-32-000-005-00000-9813	AF TRANSFER FROM RESERVE	TRANSFER FROM RESERVES	Revenues / Funding Source	-	-	-	60,000	20,000	(40,000)	Transfer from Maintenance Reserve to cover crack sealing.
14	PUBLIC WORKS	50-32-000-005-20512-5910	AF SUBSIDY TSFR FROM GF	TRANS FROM OTHER FUNDS	Revenues / Funding Source	288,200	308,440	253,260	337,690	381,150	43,460	In 2006, City Council approved the General Fund contributing revenue to the Airport in the amount of thirty (30) percent of the Airport's operating costs. NOTE: If we base 2024 budget on 2023 Budgeted Costs then the transfer amount would be as follows: \$1,270,500 total expenses * 30% = \$381,150.
15	PUBLIC WORKS	50-32-000-005-20511-5902	AF CITY FACIL TSFR FROM UF	TRANS FROM OTHER FUNDS	Revenues / Funding Source	-	3,574	-	3,880	3,709	(171)	
16	PUBLIC WORKS	50-32-000-005-20001-5820	AF CONCESSION VENDING COMM REV	SUNDRY	Revenues / Funding Source	4,879	4,736	3,303	6,000	6,000	-	These are food and beverage vending machines in the terminal for passenger use. The Airport receives a royalty payment based on total sales. This contract is managed by Community Services along with all other vending machine contracts for public facilities.
17	PUBLIC WORKS	50-32-000-005-00000-5753	AF AR FINANCE CHARGES	INTEREST AND PENALTIES	Revenues / Funding Source	1,361	(1,265)	119	1,500	1,500	-	Finance charges on outstanding amounts owing related primarily to parking fees that are paid late by customers.
18	PW AIRSIDE	50-32-580-810-20258-7653	AF AIRSIDE MTCE ELECTRICITY	UTILITIES	Expenses / Expenditure	34,656	41,814	23,354	44,950	45,759	809	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024.
19	PUBLIC WORKS	50-32-000-802-00000-7653	AF OTHER BLDGS ELECTRICITY	UTILITIES	Expenses / Expenditure	13,759	14,441	9,053	23,410	18,888	(4,522)	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024.
20	PUBLIC WORKS	50-32-000-802-00000-7652	AF OTHER BLDGS HEAT FUEL	UTILITIES	Expenses / Expenditure	8,874	10,901	4,555	12,500	10,950	(1,550)	The 2024 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates an estimated decrease in commodity rate from \$4.20 to \$3.30 per gigajoule and delivery service rate increase of 5% effective October 1, 2023, and the increase in the carbon tax from \$65 to \$80 per tonne, effective April, 2024.
21	PUBLIC WORKS	50-32-000-802-00000-7651	AF OTHER BLDGS WATER AND SEWER	UTILITIES	Expenses / Expenditure	2,103	2,033	1,761	2,110	2,172	62	Budget based on a review of prior year usage, current year billings, and expectations for 2024.
22	PUBLIC WORKS	50-32-000-801-00000-7653	AF TERM BLDG ELECTRICITY	UTILITIES	Expenses / Expenditure	29,763	36,529	24,721	46,470	40,964	(5,506)	The 2024 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates a 3% rate increase effective January 1, 2024, and a carbon tax increase from \$65 to \$80 per tonne effective April 1, 2024.



Functional Area	Account Number	Account Name	Category Description	Object Code Type	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
23	PUBLIC WORKS	50-32-000-801-00000-7652	AF TERM BLDG HEAT FUEL	UTILITIES	Expenses / Expenditure	4,300	5,898	3,373	6,500	7,040	540	The 2024 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2024, and a review of actual costs. The 2024 budget also incorporates an estimated decrease in commodity rate from \$4.20 to \$3.30 per gigajoule and delivery service rate increase of 5% effective October 1, 2023, and the increase in the carbon tax from \$65 to \$80 per tonne, effective April, 2024.
24	PUBLIC WORKS	50-32-000-801-00000-7651	AF TERM BLDG WATER AND SEWER	UTILITIES	Expenses / Expenditure	1,936	1,541	1,251	1,770	1,538	(233)	Budget based on a review of prior year usage, current year billings, and expectations for 2024.
25	PW AIRSIDE	50-32-580-814-20258-6119	AF AIRSIDE SNOW CLEARING PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	9,981	14,885	7,740	12,200	15,715	3,515	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
26	PW AIRSIDE	50-32-580-814-20258-6116	AF AIRSIDE SNOW CLEARING WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	7,308	13,820	3,668	11,000	12,988	1,988	The base budget was determined by Financial Services after consideration of base adjustments, step increases, and a review of actual costs incurred. It is a regulatory requirement for qualified airport staff to be in attendance at the airport for scheduled passenger flights. When flights are late the Airlines must call for coverage to be able to land or takeoff. This overtime is tracked and charged back to the airline as a callout fee. Although it is not a regulatory requirement to be in attendance for other flights such as private aircraft, medevacs or charters, these flights sometimes need winter maintenance and or runway conditions reports performed after our published hours of operation to land safely. This overtime is tracked and charged back to the aircraft owner as a callout fee.
27	PW AIRSIDE	50-32-580-814-20258-6115	AF AIRSIDE SNOW CLEARING WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	24,566	34,963	19,638	32,000	34,634	2,634	This account only gets used when the staff are working on snow / ice removal equipment and only for airfield snow removal. All other work is charged to the general wage account. Snow and ice control on all airfield surfaces used by aircraft is highly regulated. The standards / frequency for contaminants removal are very high to ensure that the surfaces are safe for aircraft to use. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
28	PW AIRSIDE	50-32-580-812-20258-6119	AF AIRSIDE GRASS CUTTING PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	2,780	3,490	2,652	3,140	3,909	769	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
29	PW AIRSIDE	50-32-580-812-20258-6116	AF AIRSIDE GRASS CUTTING WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	1,242	165	469	-	649	649	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
30	PW AIRSIDE	50-32-580-812-20258-6115	AF AIRSIDE GRASS CUTTING WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	5,501	8,159	5,707	9,000	8,659	(341)	Used for cutting grass on the airfield and or groundside. Airport Hours of Operation; Summer 6:00am to 8:00pm Monday to Friday Sundays 10:30am to 7:00pm It is a regulatory requirement to have qualified staff at the airport for scheduled passenger flights To ensure the airport has the required staffing during these hours of operation it will require a minimum of 4 FTE Staffing Considerations; Two 8.5hr shifts are required to cover the weekday hours of operation Summer: Only one staff can be on vacation at a time to ensure coverage for EDO or absence due to illness The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
31	PW AIRSIDE	50-32-580-810-20258-6119	AF AIRSIDE MTCE PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	60,122	70,902	62,147	70,920	74,551	3,631	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
32	PW AIRSIDE	50-32-580-810-20258-6116	AF AIRSIDE MTCE WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	17,656	23,521	19,453	18,000	19,482	1,482	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness. It is a regulatory requirement for qualified airport staff to be in attendance at the airport for scheduled passenger flights. When flights are late the Airlines must call for coverage to be able to land or takeoff. This overtime is tracked and charged back to the airline as a callout fee.
33	PW AIRSIDE	50-32-580-810-20258-6115	AF AIRSIDE MTCE WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	141,596	161,532	129,448	155,000	162,349	7,349	Airport Hours of Operation; Summer 6:00am to 8:00pm Monday to Friday Winter 5:00am to 8:00pm Monday to Friday, on call on weekends and holidays. It is a regulatory requirement to have qualified staff at the airport for scheduled passenger flights To ensure the airport has the required staffing during these hours of operation it will require a minimum of 4 FTE and one (winter Nov-1 to Apr-30) seasonal worker. Contingency for an extended absence of an FTE. Replacement of airport staff takes 6 months training Staffing Considerations; Two 8.5hr shifts are required to cover the weekday hours of operation Summer: Only one staff can be on vacation at a time to ensure coverage for EDO or absence due to illness Winter; Workloads due to regulatory operational requirements for snow removal and runway reporting require 2 staff attend in the mornings. At least one staff is on call in outside operational hours for emergency flights such as medevacs. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
34	PUBLIC WORKS	50-32-120-005-00000-6119	AF ADMIN PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	38,997	23,851	25,715	29,130	34,147	5,017	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
35	PUBLIC WORKS	50-32-120-005-00000-6111	AF ADMIN SALARIES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	98,505	156,764	131,595	152,550	165,530	12,980	Airport Manager and other Public Works Dept. administration. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
36	PUBLIC WORKS	50-32-000-802-00000-6119	AF OTHER BLDGS PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	982	1,369	459	670	893	223	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

Functional Area	Account Number	Account Name	Category Description	Object Code Type	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
37	PUBLIC WORKS	50-32-000-802-00000-6115	AF OTHER BLDGS WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	3,436	5,169	2,163	1,750	3,572	1,822	Facilities Department or Airport staff use this account for building (other than the Terminal) repairs and maintenance. Facilities Covered; -Maintenance Facility (Garage) -Sand Shed (storage building) - General Aviation Pilots Terminal (Apron III). The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
38	PUBLIC WORKS	50-32-000-801-00000-6119	AF TERM BLDG PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	4,947	10,625	8,756	19,460	15,597	(3,863)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
39	PUBLIC WORKS	50-32-000-801-00000-6116	AF TERM BLDG WAGES OT	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	3,291	2,632	3,604	3,000	4,221	1,221	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
40	PUBLIC WORKS	50-32-000-801-00000-6115	AF TERM BLDG WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	24,138	49,616	40,863	70,000	75,763	5,763	Airport Facilities served by janitor or event workers; Terminal, General Aviation Pilots Terminal, Maintenance Facility (Garage) offices and washrooms. Janitorial Services for the duration of the terminal hours of operation from 5am to 8pm.
41	PUBLIC WORKS	50-32-000-005-20026-6111	AF RETRO SALARIES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	12,350	(4,720)	-	30,000	-	(30,000)	\$30,000 reduction as the prior years retro accrual was removed and anticipated settlements in 2023 and 2024 have been incorporated into the actual budget lines where costs will be charged.
42	PW AIRSIDE	50-32-580-814-20258-7541	AF AIRSIDE SNOW CLEARING OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	28,272	59,839	9,222	33,000	33,000	-	Granular Deicer is used for cold (-8 to -20)icing conditions and rapid melting. (2 Applications in stock) Liquid Deicer is used to prevent icing during freezing rain, as a deicer for conditions warmer than -8 and as a wetting agent for granular deicer and runway sand to improve performance. (3 Applications in Stock) Runway sand is only used in emergencies when the other products fail or in less FOD critical areas as a more cost effective alternative. (no additional stock required) Wafers are used on the runway sweeper which is the most frequently used method to remove snow/ice. A broom requires 120 wafers with a life expectancy of approximate 60 hrs. (2 Brooms in stock)
43	PW AIRSIDE	50-32-580-814-20258-7512	AF AIRSIDE SNOW CLEARING OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	119	88	61	200	200	-	
44	PW AIRSIDE	50-32-580-814-20258-7420	AF AIRSIDE SNOW CLEARING ALLOC SERV	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	153	325	100	100	-	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)
45	PW AIRSIDE	50-32-580-810-20258-7578	AF AIRSIDE MTCE OTHER EQUP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	13,118	873	723	4,600	2,500	(2,100)	Maintenance like; airband radio, runway friction testing instruments & airfield navigational aids.
46	PW AIRSIDE	50-32-580-810-20258-7574	AF AIRSIDE MTCE BUILDING MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	2,000	2,000	-	Return to base budget for regular maintenance repairs. The Field Electrical Center (FEC) is the only building on the airfield covered by this account. The FEC houses all the electrical power supply & controls for the entire airfield navigational aids systems as well as provides back up power to the airfield, terminal and air traffic control tower. Preventative maintenance for this facility is critical to maintain compliance with regulations and keep the entire airport operational. Most of the electrical components for the control of the airfield lights and signs were replaced during the Airfield Electrical Rehabilitation Project in 2022.
47	PW AIRSIDE	50-32-580-810-20258-7549	AF AIRSIDE MTCE OTHER SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,608	1,500	3,261	2,900	2,900	-	Consumables, parts like bolts screws zip-ties and PPE
48	PW AIRSIDE	50-32-580-810-20258-7541	AF AIRSIDE MTCE OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	27,226	15,534	21,668	14,950	10,000	(4,950)	Replacement parts for the lighting and signs system. A single LED fixture averages \$1500 each. A functional navigation lighting system is a regulatory requirement. Example; If an aircraft accident broke more than 6 runway lights (\$9000) the airfield would not be in compliance to keep operating.
49	PW AIRSIDE	50-32-580-810-20258-7540	AF AIRSIDE MTCE CLOTHING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	822	1,422	339	500	500	-	Boots & Winter Coats etc.
50	PW AIRSIDE	50-32-580-810-20258-7533	AF AIRSIDE MTCE GRANULAR	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	455	-	-	15,000	1,000	(14,000)	Service road gravel. Budget should be sufficient for 2024.
51	PW AIRSIDE	50-32-580-810-20258-7512	AF AIRSIDE MTCE OT MEALS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	214	907	491	150	150	-	
52	PW AIRSIDE	50-32-580-810-20258-7508	AF AIRSIDE MTCE TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	8,668	10,052	9,678	8,800	8,800	-	Recurrent training is required to maintain compliance with aviation regulations. If one staff retired / transferred requiring a new staff, that new person needs to be fully trained before they are able to work airside.
53	PW AIRSIDE	50-32-580-810-20258-7502	AF AIRSIDE MTCE TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	442	772	395	780	780	-	Airfield maintenance staff are paid (bring your phone to work) to carry their personal phones. Staff work coordination by management is done via use of cell phones as the airfield radios can not be used for anything other than Vehicle Control Services.
54	PW AIRSIDE	50-32-580-810-20258-7500	AF AIRSIDE MTCE TRAVEL AND ACCOM	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,103	1,235	219	2,000	2,000	-	Primarily related to training activities
55	PW AIRSIDE	50-32-580-810-20258-7420	AF AIRSIDE MTCE ALLOC SERV	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	421	51	166	100	100	-	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)
56	PUBLIC WORKS	50-32-120-005-00000-7585	AF ADMIN LICENSES AND PERMITS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	1,333	1,517	1,303	1,580	1,580	-	Pesticide Applicator licenses annual renewal for staff performing wildlife management. Interoperability radio (emergency response communications) licensing fees. Industry Canada licensing fees for 10 mobile and 7 portable radios.
57	PUBLIC WORKS	50-32-120-005-00000-7578	AF ADMIN OTHER EQUP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	568	-	1,997	1,000	1,000	-	Repairs to office equipment
58	PUBLIC WORKS	50-32-120-005-00000-7544	AF ADMIN OFFICE SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	284	459	578	800	800	-	Paper, pens, etc.
59	PUBLIC WORKS	50-32-120-005-00000-7541	AF ADMIN OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	252	236	1,509	1,000	1,000	-	Office furniture or other operations fixtures use for administration.
60	PUBLIC WORKS	50-32-120-005-00000-7521	AF ADMIN VEH FUEL AND OIL	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,044	8,554	8,666	11,000	11,000	-	This account is used to budget for fuel purchased for resale to Snowbird Aviation. Diesel fuel sold to Snowbird Aviation for their Mobile Fuel Trucks, Deicer Trucks and Tugs that service aircraft. These vehicles are not street legal and cannot purchase fuel elsewhere. Fuel purchased at the City's preferred rate is sold at retail cost by the City. Estimating 10,000L of sales base on historical records. This expenditure is offset by revenue in 50-32-000-005-00000-5152.
61	PUBLIC WORKS	50-32-120-005-00000-7511	AF ADMIN MTG SUPPLIES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	76	220	-	200	200	-	Coffee, Report Binding etc.
62	PUBLIC WORKS	50-32-120-005-00000-7508	AF ADMIN TRAINING	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	829	3,040	-	3,600	3,600	-	Recurrent training, at varying intervals, is required to maintain certification in a discipline of airport operation which in most cases is required for compliance with aviation regulations. Obtaining an IAAC designation is a great way to command respect in the airport industry. IAAC has been committed to the advancement of aviation professionals by granting certified designations to individuals who demonstrate an ability to handle the challenges and responsibilities of airport management. Carried over from 2020-21 due to COVID travel restrictions. Transport Canada is considering requiring certified airports have a credentialed airport manager.

Functional Area	Account Number	Account Name	Category Description	Object Code Type	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
63	PUBLIC WORKS	50-32-120-005-00000-7506	AF ADMIN MEMBERSHIPS AND DUES	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,637	5,398	1,661	3,060	5,000	1,940	*CAC is an industry association that lobbies the federal government on issues that affect business interests of Canadian Airports. *IAAE is a training provider via classroom and or website. Course cost savings for members offset the membership fee. *RCAC is a national organization dedicated to promoting the viability of regional and community airports. *AAMA is a local airports managers association that provide seminars, training, and information resources. *SAC promote and enhance aviation in Saskatchewan
64	PUBLIC WORKS	50-32-120-005-00000-7505	AF ADMIN SUBSCRIPTIONS AND PUB	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	56	502	53	100	100	-	We require subscribe to NavCanada's Canadian Flight Supplement and Canadian Air Pilot publications because it is the airport operators responsibility to ensure the data published every 56 day is still accurate.
65	PUBLIC WORKS	50-32-120-005-00000-7504	AF ADMIN ADVERTISING EXP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	1,000	1,000	1,000	-	Promotional materials or YPA logoed door prizes for aviation conventions.
66	PUBLIC WORKS	50-32-120-005-00000-7503	AF ADMIN CONVENTIONS	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	750	250	862	900	900	-	The Airport Managers Association, Saskatchewan Aviation Council Conventions should be attended every year by the Airport Manager. YPA needs to stay current with aviation requirements and networking to promote business at our airport.
67	PUBLIC WORKS	50-32-120-005-00000-7502	AF ADMIN TELEPHONE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	4,276	5,823	4,209	5,800	5,800	-	The airport has 3 land-lines (Garage, Field Electrical Centre and Fax) Cellular Phones; The Airport Manager has a dedicated cellphone The airport has 3 mobile devices used for reporting runway conditions, inspections of the airfield, preventative maintenance (GIS) tracking and aviation incident reporting. This is the only effective method of ensuring this vital safety information is published in a timely manner.
68	PUBLIC WORKS	50-32-120-005-00000-7501	AF ADMIN POSTAGE AND FREIGHT	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	992	356	467	800	800	-	Financial Services prepared postage Budget by reviewing the actual numbers of postage and freight expenses from 2022 and expectations for 2023. Based on average usage and expected \$.01 increase Jan 1/23.
69	PUBLIC WORKS	50-32-120-005-00000-7500	AF ADMIN TRAVEL AND ACCOM	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	339	1,153	2,157	4,400	4,400	-	The Airport Manager is a Director for the Saskatchewan Aviation Council and Regional Community Airports of Canada; these quarterly meetings should be attended and travel is partially funded by the organizations. Other meetings and training opportunities arise that the Airport Manager should attend. YPA is a certified airport the same as Saskatoon and needs to stay current with aviation requirements and networking to promote business at our airport.
70	PUBLIC WORKS	50-32-120-005-00000-7410	Sent from Allocation "16-055-000 - IT Support Allocation" (6.06 %)	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	4,000	4,000	2,700	4,000	4,000	0	Line item represents allocation of IT support provided by IT in the General Fund. Amount is determined using the basis that approximately \$2,000 per computer is a reasonable basis for allocation.
71	PUBLIC WORKS	50-32-000-802-00000-7578	AF OTHER BLDGS OTHER EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	-	-	400	400	-	Parts for hoist, overhead doors etc.
72	PUBLIC WORKS	50-32-000-802-00000-7574	AF OTHER BLDGS BUILDING MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,021	10,779	1,883	1,150	1,150	-	Parts for repairs of building structure.
73	PUBLIC WORKS	50-32-000-802-00000-7573	AF OTHER BLDGS MECHANICAL EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,422	424	-	5,000	5,000	-	The Facilities Department is planning to replace 2 unit heaters each year due to age and efficiency. The airport maintenance garage has 8 unit heaters 6 of which require replacement.
74	PUBLIC WORKS	50-32-000-802-00000-7566	AF OTHER BLDGS PARTS MECH EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	4,168	2,421	-	100	100	-	Used for part to repair or maintain furnaces and air conditioners.
75	PUBLIC WORKS	50-32-000-802-00000-7565	AF OTHER BLDGS PARTS EQUIP AND AUTO	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	942	-	385	500	500	-	Used for parts to repair or maintain the snow blowers, air compressors and like equipment used to maintained the airport facilities.
76	PUBLIC WORKS	50-32-000-802-00000-7541	AF OTHER BLDGS OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,933	2,964	1,337	3,000	3,000	-	Purchase of furnace filters, light bulbs, tools replacement and other expendable items used to maintain the garage facility that supports airport maintenance.
77	PUBLIC WORKS	50-32-000-802-00000-7420	AF OTHER BLDGS ALLOC SERV	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	19	-	-	100	100	-	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)
78	PUBLIC WORKS	50-32-000-801-00000-7578	AF TERM BLDG OTHER EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	-	245	23,219	28,200	5,100	(23,100)	Removal of one- time expense for the replacement of the fire alarm systems.
79	PUBLIC WORKS	50-32-000-801-00000-7574	AF TERM BLDG BUILDING MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,728	1,646	841	800	2,000	1,200	2024: Repair or replacement of rain gutters and downspouts and other misc. repairs.
80	PUBLIC WORKS	50-32-000-801-00000-7573	AF TERM BLDG MECHANICAL EQUIP MTCE	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	910	1,142	-	1,200	1,200	-	Repairs like overhead doors, damages to walls and security systems etc.
81	PUBLIC WORKS	50-32-000-801-00000-7567	AF TERM BLDG PARTS SPECIAL EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	3,076	-	572	500	500	-	Repairs of HVAC and electrical systems
82	PUBLIC WORKS	50-32-000-801-00000-7566	AF TERM BLDG PARTS MECH EQUIP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	625	2,811	175	1,000	1,000	-	Security systems, luggage carousel etc.
83	PUBLIC WORKS	50-32-000-801-00000-7546	AF TERM BLDG HOUSEKEEPING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	4,616	8,622	6,718	3,000	5,000	2,000	HVAC etc.
84	PUBLIC WORKS	50-32-000-801-00000-7541	AF TERM BLDG OPERATING SUPP	MAINTENANCE MATERIALS AND SUPPLIES	Expenses / Expenditure	2,450	3,820	2,720	2,960	8,000	5,040	Products like cleaning supplies and consumable sanitary paper products.
85	PUBLIC WORKS	50-32-120-005-00000-7896	AF ADMIN INSURANCE PREMIUM	INSURANCE	Expenses / Expenditure	11,043	10,270	7,661	10,240	10,910	670	Light bulbs, Parts for repairs to waiting room chairs etc.
86	PUBLIC WORKS	50-32-000-802-00000-7896	AF OTHER BLDGS INSURANCE PREMIUM	INSURANCE	Expenses / Expenditure	5,900	7,496	6,366	7,900	9,170	1,270	Replacement of damaged wooden picnic tables with metal tables similar to those in city parks.
87	PUBLIC WORKS	50-32-000-801-00000-7896	AF TERM BLDG INSURANCE PREMIUM	INSURANCE	Expenses / Expenditure	3,887	5,102	3,781	5,460	5,440	(20)	-2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. Administration is estimating an annual increase of 7-8% for property insurance and 3% for liability insurance for 2024. The increase can be attributed to inflation (building values) and annual rate increases.
88	PW AIRSIDE	50-32-580-814-20258-7300	AF AIRSIDE SNOW CLEARING CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	65,544	92,372	58,606	68,900	78,900	10,000	-2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. Administration is estimating an annual increase of 7-8% for property insurance and 3% for liability insurance for 2024. The increase can be attributed to inflation (building values) and annual rate increases.
89	PW AIRSIDE	50-32-580-812-20258-7300	AF AIRSIDE GRASS CUTTING CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	9,252	9,733	4,943	11,660	11,660	-	The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.

Functional Area	Account Number	Account Name	Category Description	Object Code Type	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
90	PW AIRSIDE	50-32-580-810-20258-7300	AF AIRSIDE MTCE CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	35,769	56,709	29,633	42,400	42,400	-	The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
91	PUBLIC WORKS	50-32-120-005-00000-7300	AF ADMIN CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	8,340	17,640	14,970	8,840	19,320	10,480	Budget is for 2 Airport Trucks. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
92	PUBLIC WORKS	50-32-000-801-00000-7300	AF TERM BLDG CITY FLEET	FLEET EXPENSE	Expenses / Expenditure	392	1,442	300	590	590	-	Rental of scissor lifts for repairs. The budget for fleet expenses was prepared by Financial Services based on a 0% increase in fleet charge out rates proposed by Administration for the 2024 Budget. The actual budget incorporates a review of historical actuals which may result in a budget adjustment.
93	PUBLIC WORKS	50-32-120-005-00000-7883	AF ADMIN BANK CHG	FINANCIAL CHARGES	Expenses / Expenditure	782	909	603	750	750	-	
94	PW AIRSIDE	50-32-580-810-20258-7299	AF AIRSIDE MTCE OTHR GEN SERVICES	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	14,369	-	-	10,000	-	(10,000)	Budget not required for 2024. Budget in prior year was for a Quality Insurance Audit.
95	PW AIRSIDE	50-32-580-810-20258-7295	AF AIRSIDE MTCE SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	80,882	96,778	65,872	104,200	50,000	(54,200)	Budget is reduced from prior year due to the removal of one-time items including \$60,000 for line painting.  For 2024 the following work is required: - Crack sealing the airfield's paved movement surfaces is scheduled for every second year 9 (\$20,000 to be funded from Maintenance Reserve).  - Annual Decelerometer calibration by the manufacturer; which are the instruments used to determine the slipperiness on the runway. Transport Canada regulations require proof of calibration (\$1,500).  - Gycol disposal; aircraft deicer is hazardous to the environment and is collected on the apron. A specialist contractor is used for collection and disposal (\$10,000).  - The airfield electrical systems for navigational aids is highly regulated and requires a contracted airfield electrical specialist to maintain (\$28,500).
96	PW AIRSIDE	50-32-580-810-20258-7235	AF AIRSIDE MTCE HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	196	295	-	200	200	-	General Aviation Pilots Terminal Septic Tank Pump-outs
97	PUBLIC WORKS	50-32-120-005-00000-7294	AF ADMIN COMMISSIONAIRE SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	11,575	12,132	8,618	15,000	15,000	-	Security Patrols: *Weekdays after hours of operation (2 patrols between 8pm and 5am). *Weekends and statutory holidays (3 patrols over the entire day). *Call backs for alarms or incidents. Security is a requirement of the Airport's Federal permit for securely stored items.
98	PUBLIC WORKS	50-32-120-005-00000-7239	AF ADMIN CONSULTING SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	14,625	3,451	2,000	5,000	5,000	-	Aviation Expert Consultant; Assists in regulatory and related procedure development reviews as well as development of design information to support external funding applications like ACAP and CAP.
99	PUBLIC WORKS	50-32-120-005-00000-7238	AF ADMIN COMPUTER SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	16,813	15,921	6,299	10,600	16,000	5,400	*IFIDS is the computer program that tracks and calculates landing data and fees. It also provides arrival departure scheduling that is displayed on the screens in the terminal and on the website. *TracrNG is the inspection vehicles onboard computerized system that senses and reports runway conditions to the NavCanada NOTAM system. *AIM (GIS System) is the computerized system used to track maintenance issues and report wildlife and safety incidents. It also tracks, trends and is used to prepare reports to Transport Canada. *Other City related internet and computer services.
100	PUBLIC WORKS	50-32-120-005-00000-7231	AF ADMIN AUDIT SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	-	-	8,100	30,000	-	(30,000)	Transport Canada requires a full airport Quality Assurance Audit every 3 years. The next scheduled audit will be in 2026. Therefore no budget required for 2024.
101	PUBLIC WORKS	50-32-000-802-00000-7295	AF OTHER BLDGS SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	6,969	4,619	5,175	4,500	14,500	10,000	This budget is required for the following: \$5,500 base budget for various repairs and maintenance required where specialized skills are not available from City staff. \$6,000 for lighting replacement for the Field Electrical Centre. \$3,000 for sliding window replacement at the Apron III building.
102	PUBLIC WORKS	50-32-000-801-00000-7295	AF TERM BLDG SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	3,384	296	22,699	2,800	2,800	-	Contractor with specialized skills not available in the city staff; Overhead doors, Security systems, HVAC, Luggage carousel ect.
103	PUBLIC WORKS	50-32-000-801-00000-7235	AF TERM BLDG HEALTH SERV	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	1,660	1,789	1,096	1,000	1,000	-	Dumpster services
104	PUBLIC WORKS	50-32-120-005-00000-8000	AF ADMIN BAD DEBT EXP	BAD DEBT EXPENSE	Expenses / Expenditure	(6,763)	495	-	2,700	2,700	-	
105	PUBLIC WORKS	50-32-000-005-00000-9812	AF TRANSFER TO RESERVE	TRANSFER TO RESERVES	Expenses / Expenditure	-	-	-	390,000	320,000	(70,000)	Transfer to passenger facility fee reserve (\$310K) - amount is directly tied to passenger facility fee revenue earned as that amount is transferred directly to reserve. Transfer to Maintenance Reserve (\$10K). 2023 transfers were: Passenger Facility Fee (\$380K), Maintenance Reserve (\$10K).
106	PUBLIC WORKS	50-32-000-005-00000-9810	AF BUDGET CASH ADJ	TRANSFER TO RESERVES	Expenses / Expenditure	-	-	-	(172,320)	(158,550)	13,770	Represents amount required from improvement fund in order to balance the budget.
107	PUBLIC WORKS	50-32-000-005-00000-9801	AF PROVISION FOR CAPITAL	PROVISION FOR CAPITAL	Expenses / Expenditure	-	-	-	9,000	103,000	94,000	Capital projects for AF funded from the improvement fund: \$66K (50% grant funded 50% improvement fund) Airfield camera, \$20K Terminal building cargo room, Field electrical (50K)

## OVERVIEW AND FINANCIAL HIGHLIGHTS

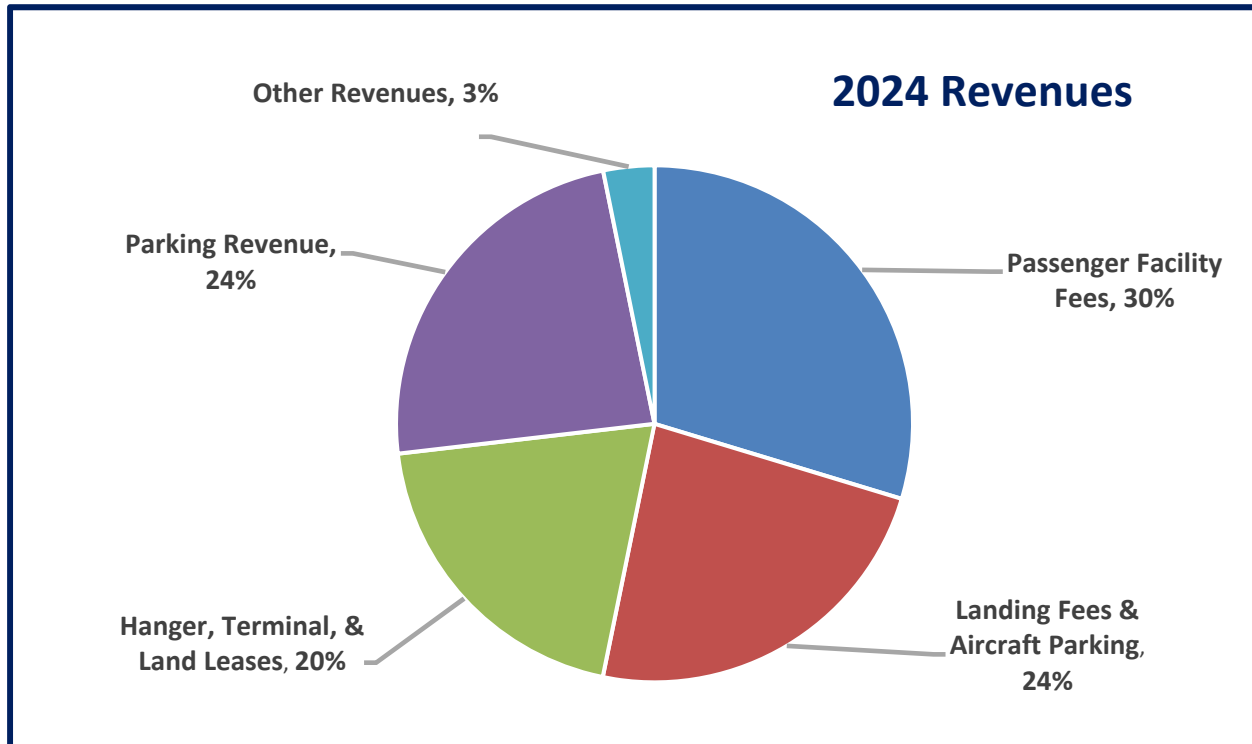
The Airport Fund will require a transfer from the Airport Improvement Fund in the amount of \$158,550.

The Airport Improvement Fund with that transfer to balance the 2024 Budget will have a projected ending **deficit balance of \$221,822.**

2024 Operating Revenues	\$1,044,160
2024 Operating Expenditures	\$1,184,570
<b>Operating Deficit</b>	<b>(\$140,410)</b>
Transfer from General Fund	\$381,150
Transfer from Utility Fund - City Facilities	\$3,710
<b>Airport Fund Surplus with Interfund Transfers</b>	<b>\$244,450</b>
Transfer: Passenger Facility Fee Reserve	(\$310,000)
Transfer: Airport Maintenance Reserve (Net)	\$10,000
Funding for Capital Projects	(\$103,000)
<b>Airport Fund Deficit – Transfer from Airport Improvement Fund</b>	<b>(\$158,550)</b>

## 2024 Revenues

The 2024 Airport Revenues are as follows:



The revenues for the Prince Albert Airport **decreased** in the amount of **\$51,450**, representing a **decrease of 4.70%**.

Airport Revenues	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
User Charges and Fees	\$1,036,660	\$1,088,110	(\$51,450)
Interest and Penalties	\$1,500	\$1,500	\$0
Sundry	\$6,000	\$6,000	\$0
<b>Total Revenues</b>	<b>\$1,044,160</b>	<b>\$1,095,610</b>	<b>(\$51,450)</b>

## AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

### **\$51,450 decrease in User Charges and Fees Revenue as follows:**

- \$70,000 **decrease** in the Passenger Facility Fee Revenue. Rates have been set at \$20 per departing passenger originating from the Prince Albert Airport. The decrease in Passenger Facility Fee Revenue is reflective of decreased passengers and reduced flights. **There will be a resulting decrease of \$70,000 transfer to the Passenger Facility Fee Reserve.** The decrease is reflective of historical passengers and the Mining Industry still recovering.
- \$3,000 **decrease** in Aircraft Parking Fees. Annual or daily fees for parking aircraft on public aprons. Budget for 2024 is based on a review of actual revenues over the past years.
- \$1,050 **decrease** in Advertising Revenue. Advertising space in the airport terminal public areas is rented to a single vendor to sell advertising.
- \$22,000 increase in Parking Revenue at the Airport. The mining industry is recovering and the corporations are anticipated to rent more parking spaces in 2024. There is a potential for 70 vacant stall being rented in 2024. Rates increased from \$677.63 /stall to \$691.19 in 2024. Budget for 2024 is based on current rented stalls only at the new rate.
- \$600 increase in revenue to be generated from the ATM.

### **User Charges and Fees Revenue**

<b>User Charges and Fees</b>	<b>2024 Revenue</b>	<b>2023 Revenue</b>	<b>Increased (Decreased) Revenue</b>	<b>% Change</b>
Aircraft Landing Fees	<b>\$240,000</b>	<b>\$240,000</b>	\$0	0.00%
Aircraft Parking Fees	<b>\$5,600</b>	<b>\$8,600</b>	(\$3,000)	-34.88%
Leases - Rentals - Hangars	<b>\$126,200</b>	<b>\$126,200</b>	\$0	0.00%
Leases - Rentals - Terminal	<b>\$67,500</b>	<b>\$67,500</b>	\$0	0.00%
Land Rentals - Agriculture	<b>\$14,560</b>	<b>\$14,560</b>	\$0	0.00%
Snowbird Fuel - Truck Diesel Sales	<b>\$15,000</b>	<b>\$15,000</b>	\$0	0.00%
Parking Revenue	<b>\$222,000</b>	<b>\$200,000</b>	\$22,000	11.00%
Airport Pay & Display Revenue	<b>\$25,000</b>	<b>\$25,000</b>	\$0	0.00%
Passenger Facility Fee Revenue	<b>\$310,000</b>	<b>\$380,000</b>	(\$70,000)	-18.42%
Airport Call Out Fee	<b>\$10,000</b>	<b>\$10,000</b>	\$0	0.00%
Airport Sundry - ATM Revenue	<b>\$200</b>	<b>(\$400)</b>	\$600	-150.00%
Advertising Revenue	<b>\$600</b>	<b>\$1,650</b>	(\$1,050)	-63.64%
<b>Total User Charges and Fees</b>	<b>\$1,036,660</b>	<b>\$1,088,110</b>	<b>(\$51,450)</b>	<b>-4.73%</b>

**\$240,000 Aircraft Landing Fees** – The revenue from aircraft landing fees. Rates were restructured in 2021 to capture the most typical aircraft used at YPA. Rates have been set until 2026. Revenue the same as Year 2023. Aircraft movements (Landings - Takeoffs) have been holding steady since the recovery in 2021. Our regional airline is using larger seat capacity aircraft then previous years. This has resulted in fewer aircraft movements but facilitates the same passenger capacity. The move to larger capacity aircraft has been identified as a trend across the industry. Landing fees are based on weight so a significant impact on revenue is not anticipated.

<b>Aircraft Landing Fees</b>	
Year 2018 Revenue	\$221,379
Year 2019 Revenue	\$209,077
Year 2020 Revenue	\$158,369
Year 2021 Revenue	\$205,418
Year 2022 Revenue	\$223,095

**\$5,600 Aircraft Parking Fees** - Annual or daily fees for parking aircraft on public aprons. Budget for 2024 has been decreased by \$3,000 based on a review of actual revenues over the past years.

**\$126,200 Leases – Hangars** –Revenue generated from leases for rental of the Hangars at the Prince Albert Airport. A lease rate of \$2.20/m2 was established for 2021 through 2026 on hangar land lease space. In 2023 there was 57,376m2 leased. 2022 Actual Revenue was \$97,739. 2023 Revenue ending October 2023 is \$125,259.

Below is listing of leases:

- Rise Air (formerly Transwest Air)
- RCMP “F” Division
- Environment Canada
- Chelco Investments Inc.
- PA Shopper
- Ministry of Central Services

**\$67,500 Leases – Rentals – Terminal** – Budget is based on current leases in place. Relates to lease of check-in counter, cargo rooms and office space within the airport terminal building to facilitate airline operations. The leases that the City have are with Rise Air (Transwest Air).

**\$14,560 Land Rentals – Agriculture** - Based on current leases in place. Relates to lease of land within the airfield for agricultural use not currently needed for airport operations. Such use is also beneficial to manage wildlife which also reduces airport maintenance costs. 2022 Revenue and 2023 Revenue of \$14,555 as per leases in place.



## AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

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**\$15,000 Snowbird Fuel - Truck Diesel Sales** - Diesel fuel sold to Snowbird Aviation for their Mobile Fuel Trucks, Deicer Trucks and Tugs that service aircraft. These vehicles are not street legal to purchase fuel elsewhere. Fuel is sold at retail cost within the City. Estimate 12,000L of sales base on historical records. Budget is based on expectations for 2024. This revenue offsets costs in Maintenance Materials and Supplies.

**\$222,000 Parking Revenue** – Increased revenue for 2024 in the amount of \$22,000. The mining industry is recovering and the corporations are anticipated to rent more parking spaces in 2024. There is a potential for 70 vacant stall being rented in 2024. Rates increased from \$677.63 /stall to \$691.19 in 2024. Budget for 2024 is based on current rented stalls only at the new rate.

**\$25,000 Airport Park & Display Revenue** – Revenue generated from 80 parking stalls adjacent to the airport terminal are used for public parking. These stalls are managed using a pay station system. Passenger levels are holding steady and budget is based on expectations for 2024.

**\$600 Advertising Revenue** relating to advertising space in the airport terminal public areas. **Decrease** of \$1,050 as advertising for 2024 is currently rented to a single vendor to sell advertising.

**\$310,000 Passenger Facility Fee Revenue** – **Decrease** in Revenue of **\$70,000**. Revenue generated from the Passenger Facility Fee. That fee applies to all departing enplaned passengers originating in Prince Albert. The revenue collected from the Passenger Facility Fee is credited to the Passenger Facility Fee Reserve. Rates have been set at \$20 per departing passenger originating from the Prince Albert Airport. The decrease in Passenger Facility Fee Revenue is reflective of decreased passengers and reduced flights. **There will be a resulting decrease of \$70,000 transfer to the Passenger Facility Fee Reserve.** The decrease is reflective of historical passengers and the Mining Industry still recovering.

**\$10,000 Call Out Fee Revenue** – This is revenue for callout fees. It is a regulatory requirement for qualified airport staff to be in attendance at the airport for scheduled passenger flights. When flights are late the Airlines must call for coverage to be able to land or takeoff. This coverage and work is tracked and charged back to the airline as a callout fee. Although it is not a regulatory requirement to be in attendance for other flights such as private aircraft, medevacs or charters, these flights sometimes need winter maintenance and or runway conditions reports performed after our published hours of operation to land safely. This coverage and work is tracked and charged back to the aircraft owner as a callout fee.

Call-out Charges Estimate:

Priority 1 Snow Removal Operation \$600

Priority 1 Deicing Operation \$3,000 to \$6,000 depending on severity of conditions.

Runway Conditions Report \$90.00

Administration 15%

**\$200 Airport Sundry** – Revenue to be generated in 2024 from the ATM machine.

## Interest and Penalties

The revenue for 2024 is the same as Year 2023 with a **revenue of \$1,500** for interest and penalties. This revenue relates to finance charges on outstanding amounts owing related primarily to parking fees that are paid late by customers.

## Sundry Revenue

**\$6,000 Total Sundry Revenue as follows:**

- **\$6,000** Concession Vending Machine. These are food and beverage vending machines in the terminal for passenger use. The Airport receives a royalty payment of the sales. This contract is managed by Community Services along with all other public facilities vending.

2021 Actual Revenue	\$4,879
2022 Actual Revenue	\$4,736
2023 Actual ending September, 2023	\$3,303

## Passenger Facility Fee Reserve

City Council, at its meeting of Tuesday, September 8, 2009 approved: *That Administration implement a Passenger Facility Fee for the Prince Albert Municipal Airport effective January 1, 2010.*”

The Passenger Facility Fee will assist the City of Prince Albert to fund capital projects such as building improvements, replacement and upgrading of major equipment and systems and runway reconstruction work like runway resurfacing and replacement of runway drainage systems. The fee will also assist with any operational costs required to keep the airport safe and secure, comfortable, competitive and up-to-date.

## AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

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The Passenger Facility Fee revenue collected over the last several years is as follows:

<b>Passenger Facility Fee</b>	
Year 2016 Revenue	\$383,348
Year 2017 Revenue	\$322,021
Year 2018 Revenue	\$272,480
Year 2019 Revenue	\$275,861
Year 2020 Revenue	\$208,637
Year 2021 Revenue	\$242,830
Year 2022 Revenue	\$275,441

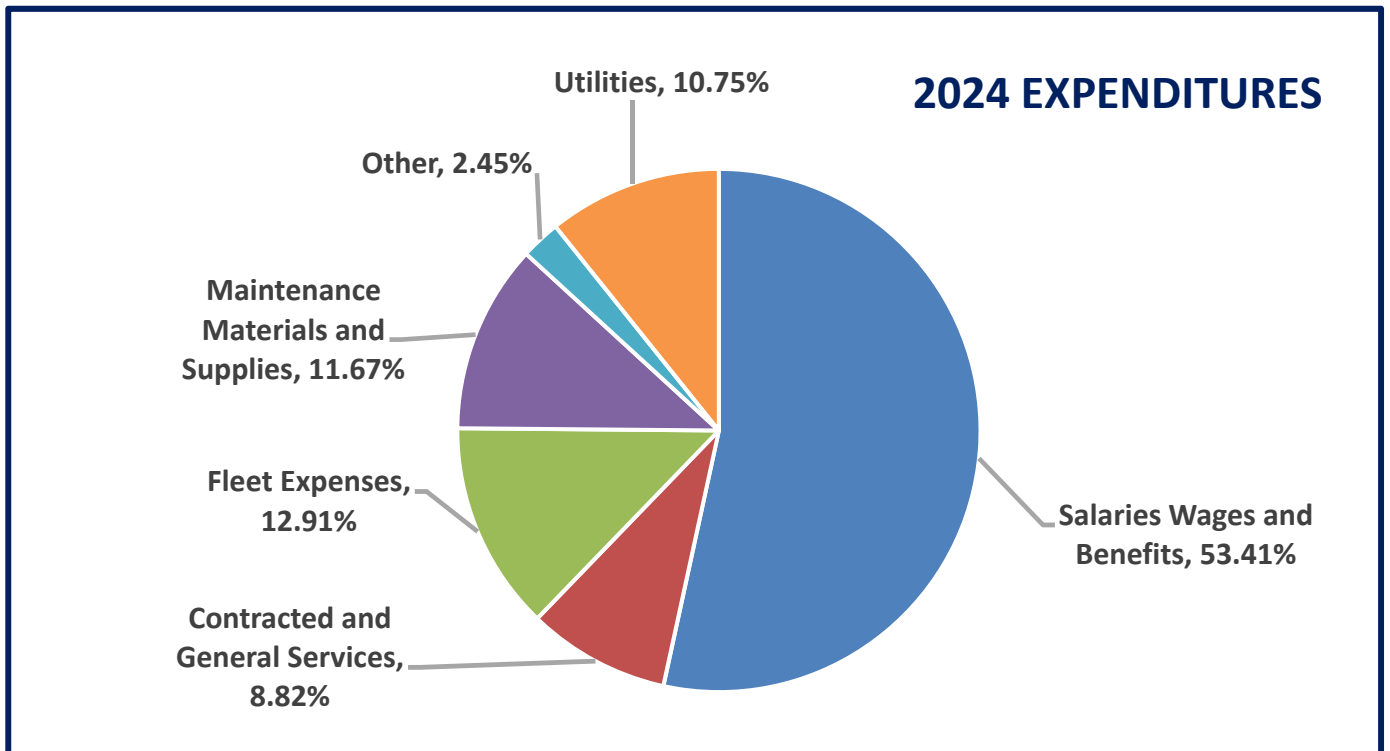
The budgeted revenue to be collected for 2024 is \$310,000. The Passenger Facility Fee revenue collected is credited to the Passenger Facility Fee Reserve. **With that budgeted transfer for 2024, it is projected that the ending Passenger Facility Fee Reserve will have a surplus of \$1,443,708 ending Year 2024.**

## 2024 Expenditures

The **decrease** in expenditures from Year 2023 is **\$85,930**, which represents a **6.76% decrease** from Year 2023:

Expenditures	2024 Budget	2023 Budget	Increase (Decrease)	% Change	% of Total Expenses
Salaries Wages and Benefits	\$632,660	\$617,820	\$14,840	2.40%	53.41%
Contracted and General Services	\$104,500	\$183,300	(\$78,800)	-42.99%	8.82%
Financial Charges	\$750	\$750	\$0	0.00%	0.06%
Utilities	\$127,310	\$137,710	(\$10,400)	-7.55%	10.75%
Fleet Expenses	\$152,870	\$132,390	\$20,480	15.47%	12.91%
Maintenance Materials and Supplies	\$138,260	\$172,230	(\$33,970)	-19.72%	11.67%
Insurance	\$25,520	\$23,600	\$1,920	8.14%	2.15%
Bad Debt Expense	\$2,700	\$2,700	\$0	0.00%	0.23%
<b>Total Expenditures</b>	<b>\$1,184,570</b>	<b>\$1,270,500</b>	<b>(\$85,930)</b>	<b>-6.76%</b>	<b>100.00%</b>

The major drivers for expenditures is as follows for Year 2024:



## **Salaries Wages and Benefits**

The 2024 Budget includes an increase to general wages, including applicable step increases, and payroll benefit increases.

### **General Wage Adjustments – Out of Scope Employees**

Motion of Special City Council Meeting August 21, 2023

That City of Prince Albert Out of Scope Staff, excluding Out of Scope Staff at the Prince Albert Police Service and Prince Albert Fire Department, be provided with a general wage increase in the following amounts:

1. Zero Percent (0%) effective January 1, 2022;
2. Three Percent (3%) effective January 1, 2023;
3. Two Percent (2%) effective August 21, 2023;
4. Three Percent (3%) effective January 1, 2024; and,
5. Three Percent (3%) effective January 1, 2025.

### **Payroll Benefits**

Payroll Benefits have increased as follows:

1. The maximum CPP cost will increase to \$3,820 in 2024 from \$3,754 in 2023. The employer matches the employee cost for CPP.
2. The WCB costs have risen from \$1.94/\$100 of WCB assessable earnings in 2022 to \$2.25/\$100 of WCB assessable earnings in 2023. **This resulted in approximately \$240,000 of additional WCB costs in 2023.**

**Airfield Maintenance:** Airfield maintenance work includes checking fence lines, completing wildlife checks, and inspecting for regulated airfield conditions, including lights, and guidance equipment.

**Airfield Snow Clearing:** Snow clearing work completed on airside to ensure safe aviation conditions and compliance with regulatory requirements for snow removal.

**Airfield Grass Cutting:** Grass cutting completed on airside to ensure compliance with regulated specifications for grass lengths.

**Terminal Building:** Maintenance work on terminal building.

**Building Maintenance:** Maintenance work completed for the maintenance garage.

## AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

**\$14,840** increase in Salaries Wages Benefits as follows:

### Salaries Regular – Decrease of \$17,020

- \$12,980 increase as per awarded general wage increases approved by City Council, including applicable step increases.
- \$30,000 decrease as the prior year’s retro accrual was removed and anticipated settlements in 2023 and 2024 have been incorporated into the actual budget lines where costs will be charged.

### Wages Regular

\$17,230 increase relating to awarded general wage increases approved by City Council, including applicable step increases.

### Wages Overtime

\$5,340 increase in Wages Overtime relating to increases for awarded general wage increases approved by City Council, including applicable step increases.

### Payroll Benefits

\$9,290 increase in Payroll Benefits as per increased rates for CPP and WCB.

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase (Decrease)
Salaries Regular	\$165,530	\$182,550	(\$17,020)
Wages Regular	\$284,980	\$267,750	\$17,230
Wages Overtime	\$37,340	\$32,000	\$5,340
Payroll Benefits	\$144,810	\$135,520	\$9,290
<b>Total Salaries Wages and Benefits</b>	<b>\$632,660</b>	<b>\$617,820</b>	<b>\$14,840</b>

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase (Decrease)	%
				Change
Administration	\$199,675	\$211,680	(\$12,005)	-5.67%
Airfield Maintenance	\$256,385	\$243,920	\$12,465	5.11%
Airfield Snow Clearing	\$63,335	\$55,200	\$8,135	14.74%
Airfield Grass Cutting	\$13,220	\$12,140	\$1,080	8.90%
Terminal Building	\$95,580	\$92,460	\$3,120	3.37%
Building Maintenance	\$4,465	\$2,420	\$2,045	84.50%
<b>Total Salaries Wages and Benefits</b>	<b>\$632,660</b>	<b>\$617,820</b>	<b>\$14,840</b>	<b>2.40%</b>

Administration: The budget for Administration includes the salaries and wages for the permanent position of **Airport Manager (100%)**. **As well, the budget includes an allocation of 10% staffing cost for the Director of Public Works and 10% of the staffing cost for the Manager of Capital Projects. The budget also includes an allocation of 15% of the Engineering Services Manager position.** The allocation reflects the percentage of Senior Administrative time to the Airport.

## Contracted and General Services

Contracted and General Services have **decreased by the amount of \$78,800**, representing a **42.99% decrease** over Year 2023 as follows:

- **\$54,200 decrease** for Airport Maintenance. Removal of 2023 budget relating to airfield marking. This is completed every second year, and was completed in 2023.
- **\$30,000 decrease** for **one-time expenditure** budgeted in 2023. By requirement of the Canadian Aviation Regulations, the airport operator must conduct a Safety Management System - Quality Assurance Audit every three years to maintain airport certification. The next scheduled audit will be in 2026.
- **\$10,000 decrease** for Quality Assurance Audit - Corrective Action Plans (CAP). Budget is not required for Year 2024.
- **\$10,000 increase** for building maintenance. The total budget of \$14,500 is required for the following: \$5,500 base budget for various repairs and maintenance required where specialized skills are not available from City staff. \$6,000 for lighting replacement for the Field Electrical Centre. \$3,000 for sliding window replacement at the Apron III building.
- **\$5,400 increase** for programming. iFIDS is the computer program that tracks and calculates landing data and fees. It also provides arrival departure scheduling that is displayed on the screens in the terminal and website. TracrNG is the inspection vehicles onboard computerized system that senses and reports runway conditions to the NavCanada NOTAM system. AIM (GIS System) is the computerized system use to track maintenance issues and report wildlife and safety incidents. It also tracks, trends and is used to prepare reports to Transport Canada. Other City relates internet and computer services.

**\$104,500 Total Contracted and General Services** as follows:

- \$5,000 for Aviation Consultant to assist in regulatory and related procedure development reviews, design information to support external funding applications like ACAP and CAP.
- \$15,000 for commissionaire security services. Security is a requirement of our Federal permit for securely stored items.

Security Patrols:

Weekdays after hours of operation 2 patrols between 8 pm and 5 am.

Weekends and statutory holidays 3 patrols over the entire day.

Call backs for alarms or incidents.

- \$50,000 for Airport Maintenance. Crack sealing the airfield's paved movement surfaces is scheduled for every second year. Annual Decelerometer calibration by the manufacturer; which are the instruments used to determine the slipperiness on the runway. Transport Canada regulations require proof of calibration. Gycol disposal; aircraft deicer is hazardous to the environment and is collected on the apron. A specialist contractor is used for collection and disposal. The airfield electrical systems for navigational aids is highly regulated and requires a contracted airfield electrical specialist to maintain. **The Airport Maintenance Reserve will be funding \$20,000 for the crack sealing budgeted in 2024. This will be illustrated by a Reserve Transfer. The Airport Maintenance Reserve balance will have a projected surplus of \$10,000 at the end of 2024 with this project included.**
- \$14,500 for building maintenance. This budget is required for the following: \$5,500 base budget for various repairs and maintenance required where specialized skills are not available from City staff. \$6,000 for lighting replacement for the Field Electrical Centre. \$3,000 for sliding window replacement at the Apron III building.
- \$16,000 for iFIDS is the computer program that tracks and calculates landing data and fees. It also provides arrival departure scheduling that is displayed on the screens in the terminal and website and other programming illustrated above.
- \$2,800 for Terminal Building contractor with specialized skills not available in the city staff such as overhead doors, security systems, HVAC, luggage carousel etc.
- \$1,200 for General Aviation Pilots Terminal Septic Tank Pump-outs.



## Finance Charges

**\$750** budget for Finance Charges as the City pays a monthly fee for the Airport Park & Display pay station machines.

## Utilities

Heating:

- SaskEnergy:
  - The Government of Saskatchewan has approved SaskEnergy's commodity rate decrease of 24.5 per cent, bringing it from \$4.20 per gigajoule (GJ) to \$3.20/GJ, as well as its five per cent delivery service rate increase.
  - Effective October 1, 2023, this combined rate adjustment will result in an overall bill decrease of nearly eight per cent or \$6.52 per month for the average residential customer.

Utilities have **decreased** by the amount of **\$10,400**, representing a **7.55% decrease** over 2023.

The decrease is attributed to electricity decrease as follows:

Utilities	2024 Budget	2023 Budget	Increase (Decrease)	% Change
Water and Sewer	\$3,710	\$3,880	(\$170)	-4.38%
Heating Fuels	\$17,990	\$19,000	(\$1,010)	-5.32%
Electricity	\$105,610	\$114,830	(\$9,220)	-8.03%
<b>Total Utilities</b>	<b>\$127,310</b>	<b>\$137,710</b>	<b>(\$10,400)</b>	<b>-7.55%</b>

Utilities	2024 Budget	2023 Budget	Increase (Decrease)
Airfield Maintenance - Electricity	\$45,760	\$44,950	\$810
Terminal Building - Water and Sewer	\$1,540	\$1,770	(\$230)
Terminal Building - Heating Fuels	\$7,040	\$6,500	\$540
Terminal Building - Electricity	\$40,960	\$46,470	(\$5,510)
Building Maintenance - Water and Sewer	\$2,170	\$2,110	\$60
Building Maintenance - Heating Fuels	\$10,950	\$12,500	(\$1,550)
Building Maintenance - Electricity	\$18,890	\$23,410	(\$4,520)
<b>Total Utilities</b>	<b>\$127,310</b>	<b>\$137,710</b>	<b>(\$10,400)</b>

**Fleet Expenses**

Fleet expenses have **increased** by **\$20,480** for 2024. The 2024 Budget **incorporates a 0% increase related to the general fleet charge**. There are **two areas** that fleet was increased based on historical spending and actuals.

Fleet has **increased** by **\$20,480** over Year 2023 as follows:

<b>Fleet</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>
Administration	<b>\$19,320</b>	\$8,840	\$10,480
Airfield Maintenance	\$42,400	\$42,400	\$0
Airfield Snow Clearing	<b>\$78,900</b>	\$68,900	\$10,000
Airfield Grass Cutting	\$11,660	\$11,660	\$0
Terminal Building Maintenance	\$590	\$590	\$0
<b>Total Fleet</b>	<b>\$152,870</b>	<b>\$132,390</b>	<b>\$20,480</b>

Below is the historical spending for fleet charges:

	<b>Airfield Snow Clearing</b>	<b>Administration</b>
Year 2023 (as of Sept/23)	\$58,606	\$14,970
Year 2022	\$92,372	\$17,640
Year 2021	\$65,544	\$8,340
Year 2020	\$78,095	\$8,340
<b>Proposed 2024 Budget</b>	<b>\$78,900</b>	<b>\$19,320</b>

The budget for Airport Administration includes two (2) Trucks. Increase was reflective in 2022 when an Airport Truck previously charged to Airport Maintenance was changed to Airport Administration. Budget is being adjusted in 2024 to reflect this and the Airport Maintenance budget remains unchanged based on a review of actuals and expectations for 2024.

Airfield snow clearing fleet is reflective in the amount of snow to be cleared in the given year. 2022 was a large snowfall year. Budget has been increased by \$10,000 as per above historical spending.

## Maintenance Materials and Supplies

There is a **decrease** in Maintenance Materials and Supplies for Year 2024 in the amount of **\$33,970, a decrease of 19.72 % over 2023 as follows:**

- **\$23,100 decrease for one-time expenditure** budgeted in 2023 for Terminal Building Maintenance. The 2023 Budget included the replacement of the Fire Alarm System. The Terminal Building was built in 1983 and therefore a replacement of the fire alarm was completed in 2023.
- **\$14,000 decrease** for granular material. This is a **removal of 2023 expenditure** for budget required to fix the groundside gravel roadways at the airport.
- **\$4,950 decrease** in Airside relating to replacement parts for the lighting and signs system. A single LED fixture averages \$1,500 each. A functional navigation lighting system is a regulatory requirement. Decreased as per historical spending.
- **\$2,100 decrease** in Airside supplies, such as air band radio, runway friction testing instruments & airfield navigational aids.
- **\$5,040 increase** in supplies for the Terminal Building such as: light bulbs, parts for repairs to waiting room chairs, replacement of damaged wooden picnic tables with metal tables similar to those in city parks, etc.
- **\$2,000 increase** in housekeeping for the Terminal Building. Products like cleaning supplies and consumable sanitary paper products.
- **\$1,940 increase** in Administration memberships and dues. CAC is an industry association that lobbies the federal government on issues that affect business interests of Canadian Airports. IAAE is a training provider via classroom and or website. Coarse cost savings for members offset the membership fee. RCAC is a national organization dedicated to promoting the viability of regional and community airports. AAMA is a local airports managers association that provide seminars, training, and information resources. SAC promote and enhance aviation in Saskatchewan.
- **\$1,200 increase** for repairs like overhead doors, damages to walls and security systems etc. in the Terminal Building.

**Insurance**

**Insurance has increased by the amount of \$1,920 over 2023, representing an 8.14% increase.**

The increase also incorporates estimates for annual increases provided from the City’s Insurance Broker and insurance related to new property additions since prior year’s budget.

**Insurance** for Year 2024 has increased by **\$1,920** as follows:

<b>Insurance</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>
Administration - Insurance	\$10,910	\$10,240	\$670
Terminal Building	\$5,440	\$5,460	(\$20)
Building Maintenance	\$9,170	\$7,900	\$1,270
<b>Total Insurance</b>	<b>\$25,520</b>	<b>\$23,600</b>	<b>\$1,920</b>

Administration Insurance: The insurance is for the Airport’s Owner & Operator Liability Insurance. This is a separate policy as SGI does not provide this coverage as it is specialized.

**Bad Debt Expense**

Bad Debt is budgeted at **\$2,700** relating to outstanding amounts owing related primarily to parking fees and landing fees that are not paid by customers.

### Interfund Transfers

The Interfund Transfers have increased in the amount of **\$43,290** over 2023 as follows:

Interfund Transfers	2024 Budget	2023 Budget	(Increase) Decrease	% Change
Transfer from General Fund	\$381,150	\$337,690	\$43,460	12.87%
Transfer from Utility Fund – City Facilities	\$3,710	\$3,880	(\$170)	-4.38%
<b>Total Interfund Transfers</b>	<b>\$384,860</b>	<b>\$341,570</b>	<b>\$43,290</b>	<b>12.67%</b>

- **\$381,150 Transfer from General Fund** - In 2006 City Council authorized a transfer of 30% of the total cost of the Airport operation to be funded from the City’s General Fund to fund the operations of the Airport. As per approved 2023 Total Expenditures, the Transfer from General Fund for 2024 is the amount of 381,150, **an increase of \$43,460 from the General Fund.**

<b>General Fund - Funding to Airport</b>		<b>30%</b>
2022 Approved Total Expenditures	\$1,125,630	<b>\$337,690</b>
2023 Approved Total Expenditures	\$1,270,500	<b>\$381,150</b>

### Amortization

Amortization is an accounting method for spreading out the cost of a capital asset over the expected useful life of that asset (i.e. the cost is spread out over multiple years). The City budgets for 100% of the cost of a capital asset within the capital budget. Due to this difference, amortization is shown as a non-cash adjustment within the budget.

For Year 2024, Amortization is **\$745,000 as budgeted in Year 2023.**

## AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2024

### Airport Improvement Fund

A summary of the 2024 budget's impact on the Airport Improvement Fund balance is as follows:

- The budgeted deficit from operations to be funded by the Airport Improvement Fund in 2024 is \$55,550.
- A transfer of \$103,000 to the Capital Committed Reserve is required for 2024 capital expenditures.
- This results in an estimated net **decrease** to the Airport Improvement Fund in 2024 of \$158,550 and an estimated **closing DEFICT balance of \$221,822.**

AIRPORT IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	2024 Budget	2023 Budget
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Total Surplus	\$244,450	\$166,680
Transfer: Airport Improvement Reserve	10,000	50,000
Transfer: Passenger Facility Fee Reserve	(310,000)	(380,000)
Total Funding	(55,550)	(163,320)
<b>Expenditures:</b>		
Transfer to Capital Committed Reserve	(103,000)	(9,000)
Budgeted Increase (Decrease)	(158,550)	(172,320)
Fund Surplus (Deficit), beginning of year (estimated)	(63,272)	109,048
Fund Surplus (Deficit), end of year (estimated)	(221,822)	(63,272)

**2024 Capital Budget**

<b>Airport Improvement Fund</b>	
Airfield Cameras (50% cost share)	\$33,000
Terminal Building - Cargo Room	\$20,000
Field Electrical Centre Building Ventilation	\$50,000
<b>Community Airport Partnership (CAP)</b>	
Airfield Cameras (50% cost share)	\$33,000
<b>Passenger Facility Fee Reserve</b>	
Air Service Demand & Catchment Areas Leakage Study	\$30,000
Airport Lot Development Preparation	\$67,000
<b>Airport Capital Assistance Program (ACAP)</b>	
Replace Case Loader	\$489,375
<b>Total 2024 Airport Capital Projects</b>	<b>\$722,375</b>

Airport Improvement Fund	\$103,000
Community Airport Partnership	\$33,000
Airport Capital Assistance Program (ACAP)	\$489,375
Passenger Facility Fee Reserve	\$97,000
<b>Total 2024 Airport Capital Projects</b>	<b>\$722,375</b>

**2024 Capital Budget – Not Funded**

**Concrete Removal on Lot D - \$120,000**

The section of Apron II to the south has deteriorated to the point that it is no longer usable for aircraft. The width of the apron at the south end is too narrow to facilitate two-way traffic. This location is a prime area for hanger lease with access to airside once the east side lots are serviced. There are currently no viable areas for hanger lease that can support commercial aircraft without the development of the Apron II area.

**Funding: Airport Improvement Fund**

**AIRPORT FUND BUDGET OVERVIEW**

For the Year Ending December 31, 2024

**Four Year Capital Summary – Airport Capital**

Please see below for a summary of the **2025 to 2028** capital spending and the funding sources. Please refer to **Appendix B** of the budget document for details of all the capital items.

Capital Project	Airport Improvement Fund	ACAP Funding	Passenger Facility Fee Reserve	External	Total
<b>Year 2025</b>					
Airport - Apron I Rehabilitation		\$5,550,000			\$5,550,000
Airport - Extend Water & Sewer Services				\$613,000	\$613,000
<b>Year 2026</b>					
Rehabilitation of Taxiway A & B		\$673,000			\$673,000
Airport Instrument Meteorological Conditions Availability Analysis				\$23,000	\$23,000
New Terminal - Construction				\$27,000,000	\$27,000,000
<b>Year 2028</b>					
Parking Meter (Pay by Plate) Terminal	\$50,000				\$50,000
New Maintenance Garage - Detailed Design			\$100,000		\$100,000
Terminal Fire Sprinklers and Asbestos Abatement		\$300,000			\$300,000
Taxi B Overlay	\$150,000			\$150,000	\$300,000
<b>TOTAL</b>	<b>\$200,000</b>	<b>\$6,523,000</b>	<b>\$100,000</b>	<b>\$27,786,000</b>	<b>\$34,609,000</b>

**2023 Airport Fund Capital Project Update**

Attached as **Appendix D** is the 2023 Airport Fund Capital Project Update that provides a status of Airport Capital Projects that will be completed in the 2023 Construction Year and those capital projects that will be a carry forward to Year 2024 for completion.



**CAPITAL COMMITTED**

<b>CAPITAL COMMITTED RESERVE</b>	<b>2024 Budget</b>	<b>2023 Budget</b>
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Funding for Capital - via transfer from Airport Improvement Fund Balance (Uncommitted)	<b>\$103,000</b>	\$9,000
Passenger Facility Fee Reserve	<b>\$97,000</b>	
Airport Capital Assistance Program (ACAP)	<b>\$489,375</b>	
Community Airport Partnership (CAP)	<b>\$33,000</b>	\$9,000
<b>Total Funding</b>	<b>\$722,375</b>	\$18,000
<b>Expenditures:</b>		
Automated Opener Gate #2 for Ambulance		(\$18,000)
Airfield Cameras	(\$66,000)	
Field Electrical Centre Building Ventilation	(\$50,000)	
Terminal Building - Cargo Room	(\$20,000)	
Airport Lot Development Preparation	(\$67,000)	
Air Service Demand & Catchment Areas Study	(\$30,000)	
Replace Case Loader	(\$489,375)	
<b>Total Expenditures</b>	<b>(\$722,375)</b>	(\$18,000)
	<b>\$0</b>	<b>\$0</b>

<b>Airport Improvement Fund</b>	<b>\$103,000</b>
<b>Passenger Facility Fee Reserve</b>	<b>\$97,000</b>
<b>Airport Capital Assistance Program (ACAP)</b>	<b>\$489,375</b>
<b>Community Airport Partnership (CAP)</b>	<b>\$33,000</b>

**AIRPORT FUND BUDGET OVERVIEW**

For the Year Ending December 31, 2024

**AIRPORT IMPROVEMENT FUND BALANCE**

<b>AIRPORT IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)</b>	<b>2024 Budget</b>	<b>2023 Budget</b>
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Total Surplus	\$244,450	\$166,680
Transfer: Airport Improvement Reserve	10,000	50,000
Transfer: Passenger Facility Fee Reserve	(310,000)	(380,000)
Total Funding	(55,550)	(163,320)
<b>Expenditures:</b>		
Transfer to Capital Committed Reserve	(103,000)	(9,000)
Budgeted Increase (Decrease)	(158,550)	(172,320)
Fund Surplus (Deficit), beginning of year (estimated)	(63,272)	109,048
Fund Surplus (Deficit), end of year (estimated)	(221,822)	(63,272)

**PASSENGER FACILITY FEE RESERVE**

<b>PASSENGER FACILITY FEE RESERVE</b>	<b>2024 Budget</b>	<b>2023 Budget</b>
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Passenger Facility Fee Levies	<b>\$310,000</b>	\$380,000
<b>Expenditures:</b>		
Airport Terminal - Detailed Design	-	(1,333,710)
Air Service Demand & Catchment Areas Leaking Study	<b>(30,000)</b>	-
Airport Lot Development Preparation	<b>(67,000)</b>	-
Budgeted Increase (Decrease) to Reserve	<b>213,000</b>	(953,710)
Reserve Balance, beginning of year (estimated)	<b>1,230,708</b>	2,197,318
Capital Carryforward - Outstanding from Prior Years	-	(12,900)
Reserve Balance, end of year (estimated)	<b>1,443,708</b>	1,230,708

**AIRPORT FUND BUDGET OVERVIEW**

For the Year Ending December 31, 2024

**AIRPORT MAINTENANCE RESERVE**

<b>AIRPORT MAINTENANCE RESERVE</b>	<b>2024 Budget</b>	<b>2023 Budget</b>
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Funding for Reserve - via transfer from Airport Improvement Fund Balance (Uncommitted) - Note 1	<b>\$10,000</b>	\$10,000
<b>Expenditures:</b>		
Cracksealing	<b>(20,000)</b>	-
Airfield Line Markings Repainting & Airport Maintenance	-	(60,000)
Budgeted Increase (Decrease) to Reserve	<b>(10,000)</b>	(50,000)
Reserve Balance, beginning of year (estimated)	<b>20,000</b>	70,000
Reserve Balance, end of year (estimated)	<b>10,000</b>	20,000
<b>Notes:</b>		
1) In the 2016 Budget, Council approved \$10,000 per year to be transferred to reserve for future cracksealing costs at the Airport.		



City of  
**Prince  
Albert**

## **APPENDIX A**

### **2024 AIRPORT FUND CAPITAL BUDGET**

2024 Airport Fund Capital Budget

CAPITAL PROJECTS - FUNDED

AIRPORT CAPITAL BUDGET				
AC-01	Airfield Cameras	Capital	Reserve	Externally Funded
	<p><b>Purpose:</b> Installation of airfield cameras for public access viewing on the airports website of surface conditions for the purposes of safe and efficient flight planning. The project would install four (4) cameras and related appurtenances; two cameras for covering Runway 08-26, one covering Taxi A and one covering Apron I. Flights, like medevacs, between 9pm and 6am would not have access to safety information because; Transport Canada no longer allows runway condition reports to be published when airport staff are not in attendance. NavCanada’s Flight Service Station (FSS) pending night closure means there will no longer be any on site observational information available. Other provincially operated certified airports in Northern Saskatchewan, which do not have FSS use airfield cameras for this purpose. This would be summer work and be subject to Community Airport Partnership funding being approved.</p> <p><b>Funding Source:</b> Airport Improvement Fund and Community Airport Partnership (50% cost share)</p>		\$33,000	\$33,000
<p><b>The Airport Improvement Fund balance will have a projected deficit of \$221,822 at the end of 2024 with this project included.</b></p>				

2024 Airport Fund Capital Budget

AC-02	Field Electrical Centre Building Ventilation	Capital	Reserve	Externally Funded
	<p><b>Purpose:</b> The Airfield Electrical Centre (FEC) houses all the power distribution and control systems for the entire airfield navigational subsystem such as the runway lighting and instrument landing systems as well as providing back up power to the Flight Service Station and Terminal. The \$3.6 million dollar lighting upgrade made in 2022 included computerized control systems that are susceptible to damage from high temperatures and dust.</p> <p>The existing circa 1980's ventilation systems are letting a significant amount of dust into the facility and many of the ventilation louver systems are failing to operate automatically. It is recommended to invest in a ventilation upgrade immediately to preserve our investment and maintain reliable Airport operations.</p> <p><b>Funding Source:</b> Airport Improvement Fund</p>		\$50,000	
<p><b>The Airport Improvement Fund balance will have a projected deficit of \$221,822 at the end of 2024 with this project included.</b></p>				
AC-03	Terminal Building – Cargo Room	Capital	Reserve	Externally Funded
	<p><b>Purpose:</b> Cargo Room #105 is a 35.6 m2 wood floor joist and plywood subfloor with linoleum flooring. It is failing in a few locations and should be completely replaced.</p> <p><b>Funding Source:</b> Airport Improvement Fund</p>		\$20,000	
<p><b>The Airport Improvement Fund balance will have a projected deficit of \$221,822 at the end of 2024 with this project included.</b></p>				

2024 Airport Fund Capital Budget

AC-04	Airport Lot Development Preparation	Capital	Reserve	Externally Funded
	<p><b>Purpose:</b> Development of new leasehold lots is recommended to be phased in a manner that makes the most efficient use of existing infrastructure, prior to requiring the expansion of utilities, services, taxiways, and groundside roads. Based on the infrastructure and servicing requirements of anticipated new developments, the phased priority for the absorption of new development lots is recommended.</p> <p>Leasehold lot sizes need to be flexible for prospective tenants that may have land requirements that exceed the size of existing lots such as an air carrier, FBO, or large-scale AMO.</p> <p><b>Funding Source:</b> Passenger Facility Fee Reserve</p>		\$67,000	
<p><b>The Passenger Facility Fee Reserve will have a projected surplus of \$1,443,708 at the end of 2024 with this project included.</b></p>				
AC-05	Air Service Demand & Catchment Areas Leakage Study	Capital	Reserve	Externally Funded
	<p><b>Purpose:</b> Review of the potential demand for passengers and if they are using other airports instead of Prince Albert.</p> <p>For the pursuit of a new air carrier, a recommended first step is the completion of an air service demand and catchment area leakage study in the short-term planning horizon. Such a study will provide the City and its partner organizations with greater insight on what opportunity(s) exist for new air services based on regional demand, how competitor airports such as Saskatoon affect Prince Albert Airport’s activity levels, and what air carriers may be approached in subsequent efforts.</p> <p><b>Funding Source:</b> Passenger Facility Fee Reserve</p>		\$30,000	
<p><b>The Passenger Facility Fee Reserve will have a projected surplus of \$1,443,708 at the end of 2024 with this project included.</b></p>				



**2024 Airport Fund Capital Budget**

AC-06	Replace Case Loader	Capital	Reserve	Externally Funded
	<p><b>Purpose:</b> The loader is 18 years old and beyond its life expectancy. The loader is used to remove snow on the airfield and parking lots. It is also used to operate the cold air blower for snow removal around airfield lighting or other debris on the airfield and loads the deicing materials into the applicator.</p> <p>The procurement would be dependent on receiving 100% Airport Capital Assistance Program (ACAP) funding. ACAP funds the following: Front End Loader 180 horsepower engine, 23,000 pounds tipping weight, includes quick hitch 15 assembly and general construction bucket for \$406,250. ACAP also funds the following attachments that are due for replacement: Ramp Blade for \$25,000, Snow Bucket for \$31,250, Pallet Forks for \$19,375, and Blank Quick Hitch Hook for \$7,500.</p> <p><b>Funding Source:</b> Airport Capital Assistance Program (ACAP)</p>			\$489,375
<b>Total of Capital Requests by Funding Source</b>		-	\$200,000	\$522,375
<b>Grand Total of All Capital Requests</b>			\$722,375	

<b>Airport Improvement Fund</b>	<b>\$103,000</b>
<b>Passenger Facility Fee Reserve</b>	<b>\$97,000</b>
<b>Airport Capital Assistance Program (ACAP)</b>	<b>\$489,375</b>
<b>Community Airport Partnership (CAP)</b>	<b>\$33,000</b>

**2024 Airport Fund Capital Budget**

**CAPITAL PROJECTS – IDENTIFIED NOT FUNDED**

<b>AIRPORT UNFUNDED CAPITAL BUDGET</b>				
<b>ACNF-01</b>	<b>Concrete Removal on Lot D</b>	<b>Capital</b>	<b>Reserve</b>	<b>Externally Funded</b>
	<p><b>Purpose:</b> Lot D is the only viable commercial air operations lot available for lease. Lot D is the only lot on Apron II not already leased and has utility services and access to an apron surface with adequate capacity for medium to large aircraft. This 6700m2 lot has a 3500m2 WWII hanger foundation remaining. The foundation is impeding interested developers from leasing the property.</p> <p>Lot D would lease for about \$15,000 per year and its location would attract larger air operators that would also generate airport user fee revenue.</p> <p>The project scope is to remove all of the concrete foundation and return the lot to grade ready for attracting a commercial air operator lessee like a charter company, flight school or Fix Base Operator (FBO) for aircraft fueling and other maintenance services.</p> <p><b>Funding Source:</b> Airport Improvement Fund</p>		\$120,000	
<p><b>The Airport Improvement Fund balance will have a projected deficit of \$221,822 + \$120,000 (\$341,822) at the end of 2024 with this project included.</b></p>				
<b>Total of Capital Requests by Funding Source</b>			<b>\$120,000</b>	
<b>Grand Total of All Capital Requests</b>			<b>\$120,000</b>	



City of  
**Prince  
Albert**

## **APPENDIX B**

### **2025 – 2028 AIRPORT FUND CAPITAL BUDGET**

# 2025 Capital Budget :: Simplified Detail Report

----- Filters -----	
Year :	2025 to 2028
Revenue Sources :	No
Fund :	Airport
Group By :	Year

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
2025									
1	1	Airport	No	Airport	<p><b>Airport - Apron I Rehabilitation</b></p> <p><i>Detail :</i> Resurfacing and repainting of Apron I</p> <p><i>Purpose :</i> 2020 Airport Strategic Master Plan;</p> <p>Apron I is the primary apron serving air carriers and itinerant aircraft, located adjacent to the terminal building. There are six designated aircraft parking positions on the west side of the apron. Apron I was rehabilitated in 2003 including expansion north to its current configuration.</p> <p>The predominant defects included low severity ravelling, low severity longitudinal and transverse cracking, and reflective cracking from underlying concrete panel joints. rehabilitation is recommended to address deterioration of existing cracks, particularly reflective cracking from underlying concrete panel (war time apron) joints.</p> <p><i>External Source :</i> ACAP</p>	\$0	\$0	\$5,550.0	\$5,550.0
2	1	Airport	No	Airport	<p><b>Airport - Extend Water &amp; Sewer Services</b></p> <p><i>Detail :</i> Extend utilities to the vacant lots on the east side of Apron II</p> <p><i>Purpose :</i> 2020 Airport Strategic Master Plan;</p> <p>A 2015 Hydraulic Systems Analysis identified critical fire flow deficiencies at the Airport, noting that that the primary watermain is undersized and that there is no watermain loop. The 2015 study recommended that the City consider the extension of a new 300 mm PVC watermain from the existing system at River Street East across the North Saskatchewan River to the west end of Airport Road, in addition to the existing 250 mm watermain. The 2015 study also recommended that the diameter of the existing watermain along Airport Road be increased from 150 mm to 250 mm. The Master Plan carries forward the recommendations of the 2015 Hydraulic System Analysis. It is also recommended that</p>	\$0	\$613.0	\$0	\$613.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>potable water servicing be extended along Airport Road to the unserved development lots. Both projects are recommended.</p> <p>There is sufficient residual capacity and it is recommended that the City extend gravity sewers to new development lots.</p> <p><b>Reserve Source :</b> To be determined</p>				
<b>2025 sub-total</b>						\$0	\$613.0	\$5,550.0	\$6,163.0
<b>2026</b>									
3	1	Airport	No	Airport	<p><b>Rehabilitation of Taxiway A &amp; B</b></p> <p><b>Detail :</b> Resurface and repaint taxiways</p> <p><b>Purpose :</b> 2020 Airport Strategic Master Plan;</p> <p>Taxiway A extends from the threshold of Runway 08 to Apron I. Taxiway A was last rehabilitated in 2003. Taxiway A is adequate to support the design aircraft both in its dimensions and strength. The taxiway pavement was observed to be in fair condition with the predominant defects being low severity ravelling and low severity longitudinal and transverse cracking.</p> <p>Taxiway B extends west from Apron I and serves the RCMP, Rise Air, and private tenants.</p> <p>Taxiway B was rehabilitated in 2006 and was extended approximately 110 m west to its current length in 2010. The taxiway pavement is in fair condition with the predominant defects being low severity ravelling, low severity longitudinal cracking, and sporadic medium severity transverse cracking with secondary cracking.</p> <p>Existing cracks on all taxiways were observed to be generally well sealed</p> <p><b>External Source :</b> ACAP / CAP</p>	\$0	\$0	\$673.0	\$673.0
4	1	Airport	No	Airport	<p><b>Airport Instrument Meteorological Conditions Availability Analysis</b></p> <p><b>Detail :</b> Airport Instrument Meteorological Conditions Availability Analysis</p>	\$0	\$23.0	\$0	\$23.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p><b>Purpose :</b> 2020 Airport Strategic Master Plan;</p> <p>A common theme during consultations with operators was the problem of ceilings and visibility decreasing below the minimums of the existing ILS and RNAV approaches during periods of morning and evening fog in the spring and fall seasons. To further understand and quantify the Airport's annual and seasonal availability in Instrument Meteorological Conditions, it was recommended that a meteorological study be completed that considers historical weather data, the Airport's existing infrastructure and Instrument Approaches, and the quantitative improvement in availability that would be offered with more advanced Instrument Approaches (e.g., CAT II ILS). Understanding that significant investments would be required to offer an approach with lower minimums, understanding the incremental benefit was deemed to be of importance.</p> <p><b>Reserve Source :</b> To be determined</p>				
5	1	Airport	No	Airport	<p><b>New Terminal - Construction</b></p> <p><b>Detail :</b> Construction of a new Airport terminal</p> <p><b>Purpose :</b> 2020 Airport Strategic Master Plan; The terminal building's functionality and space requirements were assessed using guidelines published by Transport Canada and the International Air Transport Association. Numerous operational deficiencies of the terminal building limit the ability of Prince Albert Airport to support both current and forecast passenger and cargo activity levels. The lack of residual capacity in the terminal building commonly leads to periods of crowding during flight delays, and the expansion potential of the current building is limited by constraints in all directions and by its capacity to support the weight of additional cargo loads. The lack of residual space precludes the opportunity to implement passenger screening facilities required to support secured air carrier flights to a major hub airport.</p> <p><b>Reserve Source :</b> Passenger Facility Fee Reserve and other funding to be identified.</p>	\$0	\$27,000.0	\$0	\$27,000.0
<b>2026 sub-total</b>						\$0	\$27,023.0	\$673.0	\$27,696.0
<b>2028</b>									
6	1	Airport	No	Airport	<p><b>Parking Meter (Pay-by-Plate Terminal)</b></p> <p><b>Detail :</b> Installation of a paid parking system at the Airport.</p>	\$0	\$50.0	\$0	\$50.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p><b>Purpose :</b> Planning for the replacement/ upgrade of existing or addition of the pay-by-plate metering stations for Airport parking. This system address the potential of making the long term parking users not enter into parking agreements. The implementation of this parking system reduces administration of the current paper agreement smethod and will allow for beter enforcement management. The system will in managed by the parking enforcement department.</p> <p><b>Reserve Source :</b> Airport Improvement Fund</p>				
7	1	Airport	No	Airport	<p><b>New Maintenance Garage - Detailed Design</b></p> <p><b>Detail :</b> Detailed design for the construction of a new maintenance garage at the Airport.</p> <p><b>Purpose :</b> There is a need to construct a new maintenance building with airside access. The existing building dates back to 1979 and does not have proper ventilation which is a key Occupational Health and Safety concern. As well, all of the mobile equipment cannot fit in the existing storage space which is critical during the winter months. There is also a concern that as equipment is replaced, the older facility will be too small to accommodate the new equipment.</p> <p>By placing the new facility on the airside, it will allow for a shorter egress and implementation time when equipment is required to be utilized. This will also improve safety.</p> <p><b>Reserve Source :</b> Passenger Facility Fee Reserve</p>	\$0	\$100.0	\$0	\$100.0
8	1	Airport	No	Airport	<p><b>Terminal Fire Sprinklers and Asbestos Abatement</b></p> <p><b>Detail :</b> Installation of a fire sprinkler system and removal of asbestos.</p> <p><b>Purpose :</b> Conditional on approval of proposed new terminal.</p> <p>ACAP priority 3 fundable projects include addition of sprinkler systems and asbestos abatement in terminal buildings.</p> <p>The existing terminal has asbestos within the ceiling and wall space. This condition impedes the cost effective alteration of the building for alternative uses, such as accommodating secure passenger space for interprovincial travel.</p> <p>Sprinklers have never been installed in this public facility. This condition limits potential alternative services such as food</p>	\$0	\$0	\$300.0	\$300.0

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					preparation, if the existing building is planned to be used for the long term. <b>External Source</b> : ACAP; Project will only go forward if ACAP funds are available				
9	1	Airport	No	Airport	<b>Taxi B Overlay</b> <b>Detail</b> : Pave an overlay on Taxi B to increase its strenght for more varaitey of aircraft usage capacity. <b>Purpose</b> : Taxi B has a pavement load rating (PLR) of 3, the lowest surface strenght of entire airport. Taxi B has 5 hangars that are used by the RCMP, Rise Air and other private operators. This low strenght of pavement limits the usability of the hanar line to smaller aircraft. for example; Rise Air uses ther hangars for maintenace of thier fleet that includes the Saab 340 (PLR 4.1) and the ATR 42 (PLR 4.9). this project would only proceed if the CAP funding is approved <b>Reserve Source</b> : Airport Improvement Fund <b>External Source</b> : 50% Community Airport Partnership (CAP)	\$0	\$150.0	\$150.0	\$300.0
<b>2028 sub-total</b>						\$0	\$300.0	\$450.0	\$750.0
<b>Grand Total</b>						\$0	\$27,936.0	\$6,673.0	\$34,609.0





City of  
**Prince  
Albert**

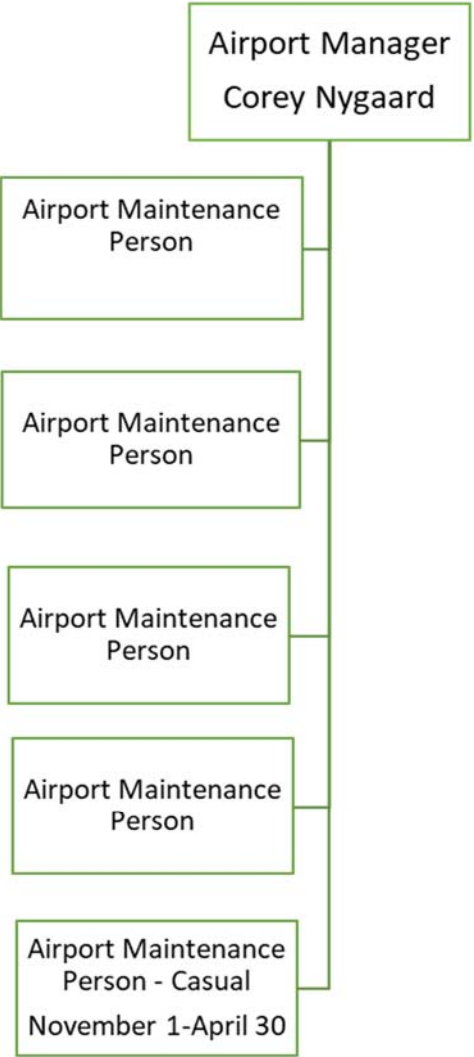
## APPENDIX C

### AIRPORT FUND ORGANIZATIONAL CHART

Permanent Out of Scope FTE Total: 1.35  
Permanent In Scope FTE Total: 4.0  
Winter Casual In Scope: 1.0  
(FTE: Full Time Equivalent)

# PUBLIC WORKS

## Airport Fund





City of  
**Prince  
Albert**

## APPENDIX D

### 2023 AIRPORT FUND CAPITAL PROJECT UPDATE

2023 Airport Fund Capital Projects			
	2023 Budget	FUNDING	TIMELINES
<b>AIRPORT IMPROVEMENT FUND</b>			
Automated Opener Gate #2 for Ambulance	\$9,000.00	50% Airport Improvement Fund 50% Community Airport Partnership	Tender was awarded to Madsen Fence. Project is substantially completed and operational. <b>Final Invoices to be processed along with Claim to CAP.</b>  City Council Motion of May 15, 2023: 1. That the Community Airports Partnership Agreement between The City and Ministry of Highways for funding fifty percent (50%) of the Installation of an Automated Gate to a maximum cost of \$10,000, be approved; 2. That the project cost for the Automated Opener Gate #2 for Ambulance be increased to \$27,500, which will be funded as follows: a. \$10,000 from the Community Airports Partnership; b. \$15,000 from the Airport Improvement Fund; and, c. \$2,500 from the Airport Operations Fence Repair and Maintenance Operating Budget.
<b>TOTAL AIRPORT IMPROVEMENT FUND</b>	<b>\$9,000.00</b>		
<b>COMMUNITY AIRPORT PARTNERSHIP</b>			
Automated Opener Gate #2 for Ambulance	\$9,000.00	50% Airport Improvement Fund 50% Community Airport Partnership	See update above.
<b>TOTAL CAP FUNDING</b>	<b>\$9,000.00</b>		
<b>TOTAL 2023 AIRPORT CAPITAL</b>	<b>\$18,000.00</b>		
<b>2022 Carry Forward Airport Fund Capital Projects</b>			
Airport Street Signs	\$15,176.66	Airport Improvement Fund	Project completed. Savings in Project.
Apron II Rehabilitation and Expansion Design	\$127,099.91	Airport Improvement Fund	There was no construction funding approved.
Apron II Utilities - Design	\$50,000.00	Airport Improvement Fund	There was no construction funding approved.
Airport Utilities Map	\$9,471.40	Airport Improvement Fund	Project completed. Savings in Project.
Subdivision Survey	\$11,351.00	Airport Improvement Fund	The airport subdivision project was approved and registered with ISC earlier this year. The legal descriptions found on the plan can now be used to reference these properties for ongoing and future projects, lease agreements, etc. Project completed.
<b>Total Airport Improvement Fund</b>	<b>\$213,098.97</b>		

2023 Airport Fund Capital Projects			
	2023 Budget	FUNDING	TIMELINES
<b>PASSENGER FACILITY FEE RESERVE</b>			
Safety / Customer Service Requirements	\$12,931.34	Passenger Facility Fee Reserve	Projects to be identified by Airport users and Airport Manager relating to safety and customer service requirements.  Unspent funds will be a Carry Forward to Year 2024.
<b>Total Passenger Facility Fee Reserve</b>	<b>\$12,931.34</b>		
<b>ACAP FUNDING</b>			
Replacement Runway Plow Truck, Plow and Sander	\$405,000.00	Deferred Revenue 1-4-46913-000	Revenue was received in 2022 from ACAP. Plow Truck has been received. Project completed.
<b>Total ACAP Funding</b>	<b>\$405,000.00</b>		
<b>TOTAL 2022 C/F PROJECTS</b>	<b>\$631,030.31</b>		
<b>Airport Other Council Motions</b>			
	<u>BUDGET</u>	<u>FUNDING</u>	<u>TIMELINES</u>
<b>PASSENGER FACILITY FEE RESERVE</b>			
Airport Terminal - Detailed Design	\$1,333,710.00	Passenger Facility Fee Reserve Increase of \$854,718 (May 15) + \$452,982 (July 10) = \$1,307,700 2022 Budget approved of \$635,040 + \$1,307,700 = \$1,942,740 Total.  Budget of \$1,307,700 + PST	City Council on May 15, 2023 approved additional budget of \$854,718 for Design Fees to be funded from Passenger Facility Fee Reserve. Amount charged to date is \$854,717.92 + \$17,854.58 PST. New increase approved of \$452,982.  Carry Forward to Year 2024.  <u>City Council Motion of July 10th, 2023:</u> That the cost for the Detailed Design of the Airport Terminal with Prairie Architecture Incorporated be increased by \$452,982 for a <b>total Design Fee of \$1,942,740</b> excluding Provincial Sales Tax, to complete the remaining thirty percent (30%) Detailed Design, bringing the design to Tender ready;  That the cost increase be funded from the Passenger Facility Fee Reserve.
<b>Total Other Motions</b>	<b>\$1,333,710.00</b>		
<b>TOTAL AIRPORT CAPITAL PROJECTS</b>	<b>\$1,982,740.31</b>		



**PREPARED BY  
FINANCIAL SERVICES**



City of  
**Prince  
Albert**



City of  
**Prince Albert**

***BI 23-28***

**TITLE:** 2024 Land Fund Operating and Capital Budget

**DATE:** **November 21, 2023**

**TO:** Budget Committee

**PUBLIC:**

**INCAMERA:**

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**ATTACHMENTS:**

1. 2024 Land Fund Budget

# 2024

## LAND FUND BUDGET

2024  
BUDGET  
DELIBERATIONS



City of  
**Prince  
Albert**



<b>2024 LAND FUND BUDGET</b>	<b>PAGE</b>
<b>Land Fund Budget Overview</b>	<b>1</b>
<b>Capital Expenditures - Summary</b>	<b>10</b>
<b>Land Development Fund</b>	<b>11</b>
<b>Development Levies Reserve</b>	<b>12</b>
<b>Future Land Purchases Reserve</b>	<b>12</b>
<b>Planning and Marketing Reserve</b>	<b>13</b>

**APPENDIX A - 2024 LAND FUND CAPITAL BUDGET**

**APPENDIX B – 2025 – 2028 LAND FUND CAPITAL BUDGET**

**APPENDIX C – 2023 LAND FUND CAPITAL PROJECT UPDATE**

## Budget Overview



The Land Fund was created via resolution of Council and set up as a combined capital-operating budget that would be run as a self-sustaining fund where all surpluses would be used for future land development. The City was one of the largest land developers but in recent years private entities have also been participating in this venture.

The Land Fund contains the City's operations to develop land, which includes lot sales and subdivision development.

The Land Fund documents cash inflows from land sales and cash outflows for land development. Administration's mandate is to operate this fund on the basis that the selling price for developed land is sufficient to recover the costs incurred. In order to generate a profit, the City's prices are typically incremented above the break-even minimum value to ensure that reserves are created to fund future property development. Administration also tries to ensure that there is a balanced mix of properties priced to accommodate demand from low, middle or high income developers.

Over the past few years, Administration has attributed the slowdown in demand, particularly residential, to a number of factors such as: higher lot prices, Provincial Sales Tax implications on housing/construction costs, mortgage regulations, the variety of locations for developers to choose from when making lot purchases (i.e. Crescent Acres versus developing in the West Hill or Adanac Pointe), and the general slump in the Canadian economy. This slowdown appears to remain the trend as inflation and high interest rates are making it challenging for residents and businesses to consider new construction. Looking ahead, Administration continues to be hopeful that lot sales will begin to pick up, though modestly at first, as a result of the City reducing the price of its residential lots and as a result of the announcement and anticipation of two significant industrial businesses, a new entertainment district with aquatic and recreation facilities and construction of the new hospital.

### Line by Line Budget for 2024

The 2024 Budget contains line by line detail supporting the budget summary financial statement.

**LAND FUND BUDGET OVERVIEW**

For the Year Ending December 31, 2024

<b>LAND FUND</b>	<b>2024</b>	2023		%
	<b>Budget</b>	Budget	Variance	Change
<b>REVENUES</b>				
User Charges and Fees	<b>\$35,000</b>	\$35,000	\$0	0.0%
Land Sales	<b>450,000</b>	450,000	\$0	0.0%
<b>Total Revenues</b>	<b>485,000</b>	<b>485,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	<b>111,400</b>	110,750	650	0.6%
Contracted and General Services	<b>24,000</b>	24,000	0	0.0%
Interest on Long Term Debt	<b>139,207</b>	149,230	(10,023)	-6.7%
<b>Total Expenses</b>	<b>274,607</b>	<b>283,980</b>	<b>(9,373)</b>	<b>-3.3%</b>
<b>Operating Surplus</b>	<b>210,393</b>	<b>201,020</b>	<b>9,373</b>	<b>4.7%</b>
<b>CAPITAL AND INTERFUND TRANSACTIONS</b>				
Interfund Transfers	<b>(76,500)</b>	(76,500)	0	0.0%
Capital and Interfund Transactions	<b>(76,500)</b>	<b>(76,500)</b>	0	0.0%
<b>TOTAL SURPLUS</b>	<b>133,893</b>	<b>124,520</b>	<b>9,373</b>	<b>7.5%</b>
<b>Capital &amp; Long Term Debt Payments:</b>				
Total Surplus (Deficit)	<b>133,893</b>	124,520	9,373	
Transfer from Development Levies - Marquis Road	<b>202,555</b>	202,670	(115)	
Principle Payment - Marquis Road West Extension	<b>(90,905)</b>	(87,900)	(3,005)	
Principle Payment - West Hill Development	<b>(212,400)</b>	(205,200)	(7,200)	
Total Adjusted Surplus (Deficit)	<b>33,143</b>	<b>34,090</b>	<b>(947)</b>	
<b>Allocation to Reserves:</b>				
Development Levies Reserve	<b>(50,000)</b>	(50,000)	0	
Future Land Purchases Reserve	<b>(6,000)</b>	(6,000)	0	
Planning & Marketing Reserve	<b>(18,000)</b>	(18,000)	0	
Community Services Land Fund Reserve	<b>(22,500)</b>	(22,500)	0	
Affordable Housing Reserve	<b>(18,000)</b>	(18,000)	0	
Total Allocation to Reserves	<b>(114,500)</b>	<b>(114,500)</b>	<b>0</b>	
Total Long-Term Payments & Reserve Allocations	<b>(81,357)</b>	<b>(80,410)</b>	<b>(947)</b>	
<b>Transfer from Land Development Fund</b>	<b>81,357</b>	<b>80,410</b>	<b>947</b>	
	<b>0</b>	<b>0</b>	<b>0</b>	

Functional Area	Account Number	Account Name	Category Description	Object Code Type	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Budget	Variance	Budget Line Comment	
1	PD ADMIN	30-25-120-000-00000-5420	LF RENTAL AND LEASE REVENUE	USER CHARGES AND FEES	Revenues / Funding Source	25,061	29,563	13,899	35,000	35,000	-	This revenue is generated from the lease of small tracts of land such as closed walkways, small City easements, signage locations, etc
2	GEN	30-00-000-003-00000-9813	LF TRANSFER FROM RESERVES	TRANSFER FROM RESERVES	Revenues / Funding Source	-	-	-	202,670	202,555	(115)	Transfer from development levy reserve to cover Marquis Road interest and principle loan payments
3	GEN	30-00-000-003-20510-7981	LF FRANCHISE FEE TRANS TO GF	TRANS FROM OTHER FUNDS	Revenues / Funding Source	(89,406)	16,306	-	(76,500)	(76,500)	-	Transfer to General Fund is Based on the number of residential properties sold. Transfer is 17% of the sales price. The calculation of the Transfer to the General Fund is based on the forecasted number of residential properties to be sold in 2024. Based on the projected number of residential land sales, it is expected that the transfer to the general fund will be about \$76,500. (\$450,000 *.17 - 5 properties at average sales price of \$90,000).
4	PD ADMIN	30-25-120-000-00000-5854	LF RESIDENTIAL LAND SALES	LAND SALES	Revenues / Funding Source	533,755	(82,498)	149,500	450,000	450,000	-	The 2023 budget is forecasting the sale of 5 lots in Crescent Acres at a average sale price of \$90,000 for total revenue of \$450,000
5	PD ADMIN	30-25-120-000-00000-6111	LF SALARIES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	53,666	113,745	47,190	54,740	59,534	4,794	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
6	PD ADMIN	30-25-120-000-00000-6115	LF WAGES REG	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	22,992	40,583	13,669	34,610	30,305	(4,305)	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness. The budget has decreased because some time for an Engineering Technician was being charged here in error in prior years.
7	PD ADMIN	30-25-120-000-00000-6119	LF PAYROLL BENEFITS	SALARIES, WAGES, BENEFITS	Expenses / Expenditure	19,101	36,802	11,315	21,400	21,561	161	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
8	GEN	30-00-000-003-22235-7100	LF WEST HILL INT LT LOAN	INTEREST ON LTD	Expenses / Expenditure	47,434	40,546	28,604	34,460	27,557	(6,903)	Loan for West Hill - Former BMO Loan. The 2024 Budget for interest expense was determined by Financial Services based on loan amortization schedules. The interest expense decreases each year as the loan is paid off.
9	GEN	30-00-000-003-22237-7100	LF MARQ RD E EXT INT LT LOAN	INTEREST ON LTD	Expenses / Expenditure	-	97,750	19,550	114,770	111,650	(3,120)	Interest expense for the \$3.4M Detailed Design for the Waste Water Treatment Plant Upgrade loan borrowed March 1, 2022. The loan is a 35 year debenture with an interest rate of 3.45%.
10	PD ADMIN	30-25-120-000-00000-7295	LF SELF EMP CONTR	CONTRACTED AND GENERAL SERV	Expenses / Expenditure	28,620	33,870	49,930	24,000	24,000	-	Budget is for spraying and discing undeveloped land owned by the City to address the growth of weeds. The actual costs in 2023 are over budget as they relate to engineering costs for the design of the 21st Avenue East roadway (Byars Street to Highway 302). This is an approved capital project and the costs will be capitalized or moved to Work in Progress at the end of 2023.
11	GEN	30-00-000-003-00000-9800	LF BUDGET CASH ADJ	TRANSFER TO RESERVES	Expenses / Expenditure	-	-	-	(80,410)	(81,357)	(947)	Represents funding required from the development fund in order to balance the land fund budget.
12	GEN	30-00-000-003-00000-9812	LF TRANSFER TO RESERVES	TRANSFER TO RESERVES	Expenses / Expenditure	-	-	-	114,500	114,500	-	Transfer to reserves: \$50,000 development levy reserve, \$6,000 future land purchases reserve, \$18,000 planning and marketing reserve, \$22,500 community services land fund reserve, \$18,000 affordable housing reserve.
13	GEN	30-00-000-003-00000-3616	LF WEST HILL PRINCIPAL	LTD DEBT PRINCIPAL	Expenses / Expenditure	-	-	-	205,200	212,400	7,200	Principal payment on West Hill Infrastructure loan - 90% funded by land fund, 10% funded by general fund.
14	GEN	30-00-000-003-00000-3621	LF MARQ RD E EXT LT LOAN	LTD DEBT PRINCIPAL	Expenses / Expenditure	-	-	-	87,900	90,905	3,005	Principal payment on Marquis Road extension loan.

## 2024 Revenues

The revenues for the Land Fund remain unchanged at \$535,000 for 2024 as follows:

Revenues	2024 Budget	2023 Budget	Increase (Decrease)
Land Rentals and Leases	\$35,000	\$35,000	\$0
Land Sales	\$450,000	\$450,000	\$0
<b>Total Revenues</b>	<b>\$485,000</b>	<b>\$485,000</b>	<b>\$0</b>

### Lease Rentals and Leases

**\$35,000** for Land Rentals and Leases - This revenue relates to revenue generated from the lease of small tracts of land such as closed walkways, small City easements, signage locations, etc. The 2024 Budget is the same as Year 2023 at \$35,000.

Revenue for Leased Land:

2023 Revenue (projected)	\$30,000
2022 Revenue	\$29,063
2021 Revenue	\$25,061
2020 Revenue	\$24,521

### Land Sales

**\$450,000** revenue for Land Sales. The 2024 budget is forecasting the sale of 5 lots in Crescent Acres at an average sale price of \$90,000 for total revenue of \$450,000.

Land Sales Revenue:

2022 Revenue	(\$82,498)
2021 Revenue	\$533,755
2020 Revenue	\$125,404
2019 Revenue	\$10,000
2018 Revenue	\$273,291

2023: 2 Crescent Acre lots have been sold and are expected to close in 2023 or 2024. In addition, 1 vacant lot near the Alfred Jenkins Field House was sold for \$100,000.

2022: No Crescent Acre lots were sold. 1 lot sold in 2021 was purchased back in 2022

2021: Sold 6 but one was purchased back in 2022.

There are three primary sources of revenue for the Land Fund. They are:

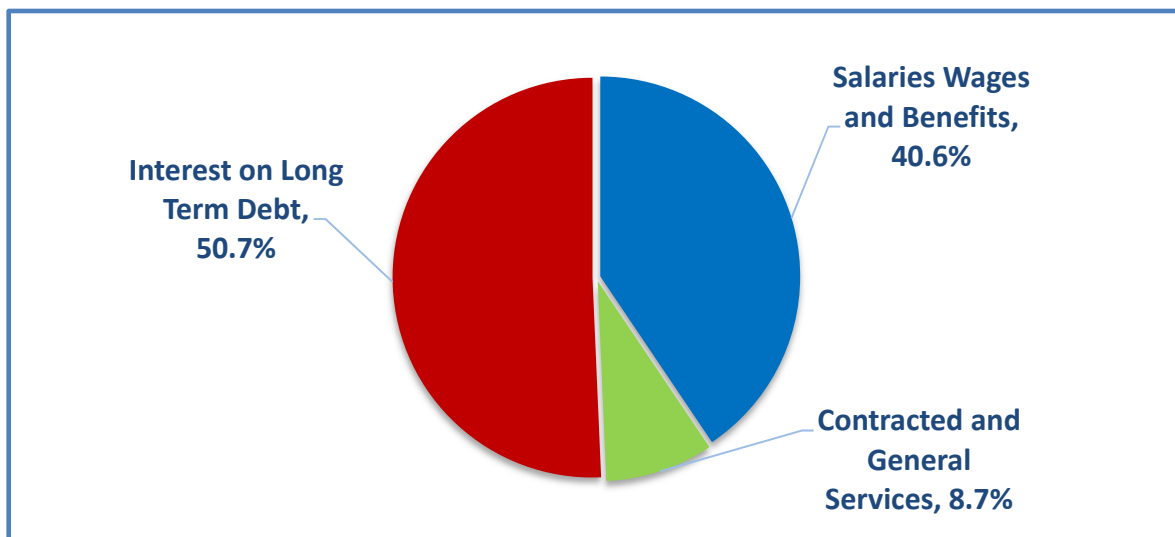
1. Land Sales – which include both residential and commercial/industrial land sales.
  - For 2024, the budget is forecasting the sale of 5 lots in Crescent Acres at an average sale price of \$90,000 for total revenue of \$450,000.
  - For 2024, nothing has been budgeted for Commercial/industrial sales as there are no commercial or industrial land sales currently pending.
  
2. Offsite Development Levies – collected on sales of land or from developers paying the levy to become part of the City services. This revenue is not easy to project and is transferred directly to the Development Levies Reserve, therefore, is not budgeted.
  
3. Rental/Lease Revenues – this revenue relates to revenue is generated from the lease of small tracts of land such as closed walkways, small City easements, signage locations.

### 2024 Expenditures

The expenditures for the Land Fund have **decreased** by the amount of **\$9,373** as follows:

Expenditures	2024 Budget	2023 Budget	Increase (Decrease)	% Change	% of Total Expenses
Salaries Wages and Benefits	\$111,400	\$110,750	\$650	0.59%	40.57%
Contracted and General Services	\$24,000	\$24,000	\$0	0.00%	8.74%
Interest on Long Term Debt	\$139,207	\$149,230	(\$10,023)	-6.72%	50.69%
<b>Total Expenditures</b>	<b>\$274,607</b>	<b>\$283,980</b>	<b>(\$9,373)</b>	<b>-8.41%</b>	<b>100.00%</b>

The major drivers for the Land Fund Expenditures are as follows:



**Salaries Wages and Benefits**

**\$650 increase** to Salaries Wages and Benefits:

The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget has decreased because some time for an Engineering Technician was being charged here in error in prior years.

Salaries Wages Benefits	2024 Budget	2023 Budget	Increase (Decrease)
Salaries Regular	\$59,534	\$54,740	<b>\$4,794</b>
Wages Regular	\$30,305	\$34,610	<b>(\$4,305)</b>
Payroll Benefits	\$21,561	\$21,400	<b>\$161</b>
<b>Total Salaries Wages Benefits</b>	<b>\$111,400</b>	<b>\$110,750</b>	<b>\$650</b>

Salary costs are allocated to the Land Fund in the following percentages to reflect the salaries and payroll benefit costs:

Director of Public Works	10%
Engineering Services Manager	15%
Utilities Manager	10%
Senior CAD Technologist	10%

- **\$4,794 increase** for Salaries Regular as per current contract rates of the Collective Bargaining and step increases.
- **\$4,305 decrease** in Wages Regular because some time for an Engineering Technician was being charged here in error in prior years.
- **\$161 increase** in Payroll Benefits as a result of the changes above and updated benefit rates for 2024.

**Contracted and General Services**

**\$24,000 Total Contracted and General Services** for spraying and discing undeveloped land owned by the City to address the growth of weeds.

**Interest on Long Term Debt**

**\$10,023 decrease** in Interest on Long Term Debt as follows:

- **(\$6,903) decrease** for the West Hill Development Loan.
- **(\$3,120) decrease** for the Marquis Road West Extension Road Loan.

Interest on Long Term Debt	2024 Budget	2023 Budget	Increase (Decrease)
West Hill Development Loan	\$27,557	\$34,460	<b>(\$6,903)</b>
Marquis Road West Extension Project	\$111,650	\$114,770	<b>(\$3,120)</b>
<b>Total Interest on Long Term Debt</b>	<b>\$139,207</b>	<b>\$149,230</b>	<b>(\$10,023)</b>

**West Hill Development Loan**

The development of the West Hill area is paid by property taxes (10%) and by land sales (90%).

The interest for the West Hill Development Loan is reducing as more principle is being paid. Decrease of \$6,903.

Last payment is December of 2027. The budgeted amount of **\$27,557** represents 90% charged to the Land Fund for the Interest Payment. Interest rate is 3.40%.

The principle payment of \$212,400 is included in the Capital Committed.

**Marquis Road West Extension**

City Council, on February 15, 2022, approved Capital Financing in the amount of \$3,400,000 for roadway construction for the Marquis Road West Extension to be payable over a period of 25 years.

The loan was borrowed on March 1, 2022, with a Maturity Date of March 1, 2047. Interest rate of 3.45% for 25 years.

The budgeted amount of **\$111,650** represents the interest payment for the loan borrowed for the Marquis Road West Extension Project.

The interest for the Marquis Road West Extension Project is reducing as more principle is being paid. Decrease of \$3,120.

The principle payment of \$90,905 is included in the Capital Committed.



**Both the Interest and Principle payments for the Marquis Road Extension are funded from the Development Levies Reserve as approved by Council.**

**Interfund Transactions**

Interfund Transfers for Year 2024 are unchanged at \$76,500 for the Transfer to General Fund.

The calculation of the Transfer to the General Fund is based on the forecasted number of residential properties to be sold in 2024. Based on the projected number of residential land sales, it is expected that the transfer to the General Fund will remain at \$76,500.

Transfer to General Fund is based on the number of residential properties sold. Transfer is 17% of the land sales.

Budgeted Land Sale Revenue for 2024	\$450,000
<b>17% of Land Sales</b>	<b>\$76,500</b>

<b>Interfund Transfers</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>
Transfer to General Fund	\$76,500	<b>\$76,500</b>	<b>\$0</b>
<b>Total Interfund Transfers</b>	<b>\$76,500</b>	<b>\$76,500</b>	<b>\$0</b>

### 2024 Capital Budget

Administration is requesting **\$303,305 in capital spending** for the Land Fund in 2024. A brief description of the projects and their funding source is provided below:

- \$212,400 for Long Term Loan Principal Payment related to the West Hill Infrastructure Development loan to be funded from the Land Development Fund Balance.
- \$90,905 for Long Term Loan Principal Payment related to the Marquis Road West Extension - Roadway Construction project to be funded from the Development Levies Reserve.

### 2025 – 2028 Capital Summary

Please refer to **Appendix B** for a summary of the proposed capital projects for 2025 to 2028 as well as a summary of the funding sources.

<b>Funding Source</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Total</b>
Land Development Fund	\$ 917,800	\$ 924,100	\$ 400,400	\$ 200,000	\$ 2,442,300
Development Levies	94,100	97,300	100,700	104,100	396,200
Debt Financing	2,900,000	-	-	2,720,000	5,620,000
<b>Total</b>	<b>\$ 3,911,900</b>	<b>\$ 1,021,400</b>	<b>\$ 501,100</b>	<b>\$ 3,024,100</b>	<b>\$ 8,458,500</b>

### 2023 Land Fund Capital Project Update

Attached as **Appendix C** is the 2023 Land Fund Capital Project Update that provides a status of Land Capital Projects that will be completed in the 2023 Construction Year and those capital projects that will be a carry forward to Year 2024 for completion.

## Transfers to Reserve

The Transfers to Reserve for 2024 is as follows.

<b>Transfers to Reserves:</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>Increase (Decrease)</b>
Development Levies Reserve	\$50,000	\$50,000	\$0
Future Land Purchases Reserve	\$6,000	\$6,000	\$0
Planning & Marketing Reserve	\$18,000	\$18,000	\$0
Community Services Land Fund Reserve	\$22,500	\$22,500	\$0
Affordable Housing Reserve	\$18,000	\$18,000	\$0
<b>Total Transfers to Reserves</b>	<b>\$114,500</b>	<b>\$114,500</b>	<b>\$0</b>

Transfers to Reserves are based on residential land sales.

## Land Development Fund

A summary of the 2024 budget’s impact on the Land Development Fund balance is as follows:

- A surplus of \$133,893 to be transferred to the Land Development Fund.
- The capital expenditure for the Long Term Debt Principle Payment for the West Hill Infrastructure is \$212,400 to be funded from the Land Development Fund.
- The capital expenditure for the Long Term Debt Principle Payment for the Marquis Road West Extension is \$90,905. This payment is originally charged to the Land Development Fund but is then reimbursed by a transfer from the Development Levies Reserve as discussed below.
- The interest and principle payments for the Long Term Debt for the Marquis Road West Extension is being funded by the Development Levies Reserve, as such, \$202,555 is transferred from the Development Levies Reserve to the Land Development Fund.
- A transfer of \$114,500 from the Land Development Fund to General Fund and Land Fund Reserves.
- This results in an estimated net **increase** to the **deficit** in the Land Development Fund in 2024 of \$81,357, resulting in a **closing deficit balance to \$2,073,959.**

**LAND FUND**  
**CAPITAL EXPENDITURES AND RESERVE PROJECTION**

For the Year Ending December 31, 2024

**CAPITAL COMMITTED**

	2024 Budget	2023 Budget
<b>CAPITAL COMMITTED RESERVE</b>		
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Funding for Capital - via transfer from Land Development Fund Balance	<b>\$212,400</b>	\$205,200
Development Levies Reserve	<b>90,905</b>	87,900
<b>Total Funding</b>	<b>303,305</b>	293,100
<b>Expenditures:</b>		
Long Term Debt Principal - West Hill Infrastructure	<b>212,400</b>	205,200
Long Term Debt Principal - Marquis Road West Extension	<b>90,905</b>	87,900
<b>Total Expenditures</b>	<b>303,305</b>	293,100

**LAND FUND**  
**CAPITAL EXPENDITURES AND RESERVE PROJECTION (Continued)**

For the Year Ending December 31, 2024

**LAND DEVELOPMENT FUND BALANCE**

<b>LAND DEVELOPMENT FUND BALANCE</b>	<b>2024</b>	<b>2023</b>
	<b>Budget</b>	<b>Budget</b>
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Total Surplus	<b>\$133,893</b>	\$124,520
Transfer from Development Levies Reserve - Interest	111,650	114,770
Transfer from Development Levies Reserve - Principal	90,905	87,900
<b>Total Funding</b>	<b>336,448</b>	327,190
<b>Expenditures:</b>		
Long Term Debt Principal - West Hill Infrastructure	212,400	205,200
Principle Payment - Marquis Road West Extension	90,905	87,900
<b>Total Expenditures</b>	<b>303,305</b>	293,100
Add: Allocation to Reserves	<b>114,500</b>	114,500
<b>Budgeted Increase (Decrease) to Funded Balance</b>	<b>(81,357)</b>	(80,410)
<b>Fund Deficit Balance, beginning of year (estimated)</b>	<b>(1,992,602)</b>	(1,912,192)
<b>Fund Deficit Balance, end of year (estimated)</b>	<b>(2,073,959)</b>	(1,992,602)

Note that the beginning balance is obtained from the 2022 Audited Financial Statements. As such, it includes \$3.4 million in debt financing received for the Marquis Road West Extension, however approximately \$3.1M of these funds had either been re-allocated to a different project or were unspent at the end of 2022. This results in approximately \$3.1M included in the Land Development Fund's opening balance that is not available to offset the Land Development Fund's deficit.

**LAND FUND**  
**CAPITAL EXPENDITURES AND RESERVE PROJECTION (Continued)**

For the Year Ending December 31, 2024

**DEVELOPMENT LEVIES RESERVE**

<b>DEVELOPMENT LEVIES RESERVE</b>	<b>2024</b>	<b>2023</b>
	<b>Budget</b>	<b>Budget</b>
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Allocation from Operations	<b>\$50,000</b>	\$50,000
<b>Expenditures:</b>		
Marquis Road West Extension - Long Term Debt Interest	<b>111,650</b>	114,770
Marquis Road West Extension - Long Term Debt Principle	<b>90,905</b>	87,900
Total Expenditures	<b>202,555</b>	202,670
<b>Budgeted Increase (Decrease) to Reserve</b>	<b>(152,555)</b>	(152,670)
<b>Reserve Deficit, beginning of year (estimated)</b>	<b>(4,592,109)</b>	(4,439,439)
<b>Reserve Deficit, end of year (estimated)</b>	<b>(4,744,664)</b>	(4,592,109)

**FUTURE LAND PURCHASES RESERVE**

<b>FUTURE LAND PURCHASES RESERVE</b>	<b>2024</b>	<b>2023</b>
	<b>Budget</b>	<b>Budget</b>
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Allocation from Operations	<b>\$6,000</b>	\$6,000
<b>Expenditures:</b>		
Total Expenditures	-	-
<b>Budgeted Increase (Decrease) to Reserve</b>	<b>6,000</b>	6,000
<b>Reserve Surplus, beginning of year (estimated)</b>	<b>27,763</b>	21,763
<b>Reserve Surplus, end of year (estimated)</b>	<b>33,763</b>	27,763

**LAND FUND**  
**CAPITAL EXPENDITURES AND RESERVE PROJECTION (Continued)**

For the Year Ending December 31, 2024

**PLANNING AND MARKETING RESERVE**

<b>PLANNING AND MARKETING RESERVE</b>	<b>2024</b>	<b>2023</b>
	<b>Budget</b>	<b>Budget</b>
<b>Budgeted Transactions</b>		
<b>Funding:</b>		
Allocation from Operations	<b>\$18,000</b>	\$18,000
<b>Expenditures:</b>		
Total Expenditures	-	-
<b>Budgeted Increase (Decrease) to Reserve</b>	<b>18,000</b>	18,000
<b>Reserve Surplus, beginning of year (estimated)</b>	<b>439,657</b>	421,657
<b>Reserve Surplus, end of year (estimated)</b>	<b>457,657</b>	439,657



City of  
**Prince  
Albert**

## **APPENDIX A**

### **2024 LAND FUND CAPITAL BUDGET**



2024 Land Fund Capital Budget

LONG-TERM DEBT PRINCIPAL PAYMENTS				
LC-01	Long-Term Debt Repayment - Marquis Road West Extension (Roadway Construction)	Capital	Reserve	Externally Funded
	<p><b>Purpose:</b> This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. City Council, on February 15, 2022, approved Capital Financing in the amount of \$3,400,000 for roadway construction for the Marquis Road West Extension to be payable over a period of 25 years.</p> <p>The loan was borrowed on March 1, 2022, with a Maturity Date of March 1, 2047. Interest rate of 3.45% for 25 years.</p> <p>This represents the principle payment.</p> <p>Interest of \$111,650 is budgeted in the Operating Budget.</p> <p><b>Funding Source:</b> Development Levies Reserve</p>		\$90,905	
<p><b>The Development Levies Reserve will have a projected deficit balance of \$4,744,644 at the end of 2024 with this principal payment included.</b></p>				

2024 Land Fund Capital Budget

LC-02	<b>Long-Term Debt Repayment - West Hill Development Loan</b>	Capital	Reserve	Externally Funded
	<p><b>Purpose:</b> This represents the principal payments for the long-term loan issued in 2009. This loan was required in order to fund the construction of the West Hill Infrastructure improvements completed in 2008 and 2009. It was for 20 years and was approved by City Council (resolution # 0932) on December 15, 2008. The interest rate noted for the first four years of the loan was set at 3.01%. Council approved the renewal of this loan with BMO in 2013 with the interest rate fixed for 5 years at 2.83%.</p> <p>In August 2018, Council approved the refinancing of this loan with RBC at a fixed rate of 3.4% for the remaining 10 years.</p> <p>The Land Fund is responsible for 90% of the cost of financing and the General Fund is responsible for the other 10%. The loan is scheduled to be repaid in full in 2027.</p> <p><b>Funding Source:</b> Land Development Fund</p>		\$212,400	
	<p><b>The Land Development Fund will have a projected deficit balance of \$2,073,959 at the end of 2024 with the debt payment included.</b></p>			
	<b>LONG-TERM DEBT PRINCIPAL PAYMENTS TOTAL</b>	<b>\$0</b>	<b>\$303,305</b>	<b>\$0</b>

<b>Total Capital Requests (Excluding Police Items)</b>	\$0	\$303,305	\$0
<b>Grand Total of All Capital Requests</b>		<b>\$303,305</b>	

Land Development Fund  
Development Levies Reserve

\$212,400  
\$90,905



City of  
**Prince  
Albert**

## **APPENDIX B**

### **2025 – 2028 LAND FUND CAPITAL BUDGET**

2025 Capital Budget :: Simplified Detail Report

----- Filters -----

Year : 2025 to 2028

Revenue Sources : No

Fund : Land

Group By : Year

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
2025									
1	1	Land	No	Crescent Acres Stage IV	<p><b>Crescent Acres Stage IV Phase 4B - Surface Works, Streetlighting, Power and Natural Gas</b></p> <p><i>Detail</i> : Concrete, Asphalt, Streetlighting, Power and Natural Gas on Crescent Acres Stage IV, Phase 4B.</p> <p><i>Purpose</i> : The City has invested about \$1.95 million dollars in underground work for Crescent Acres Stage IV, Phase 4B. This project will provide the City with 43 lots to market for sale.</p> <p>In 2025, it is suggested that the City invest in concrete, asphalt, streetlighting, power and natural gas for Phase 4B. The cost to complete this work is projected to be about \$700,000.</p> <p><i>Reserve Source</i> : Land Development Fund Balance</p>	\$0	\$700.0	\$0	\$700.0
2	1	Land	No	City Hall	<p><b>Long-Term Loan repayment</b></p> <p><i>Detail</i> : Long-Term Loan repayment</p> <p><i>Purpose</i> : This represents the principal payments for the long-term loan issued in 2009. This loan was required in order to fund the construction of the West Hill Infrastructure improvements completed in 2008 and 2009. It was for 20 years and was approved by City Council (resolution # 0932) on December 15, 2008. The interest rate noted for the first four years of the loan was set at 3.01%. Council approved the renewal of this loan with BMO in 2013 with the interest rate fixed for 5 years at 2.83%.</p> <p>In August 2018, Council approved the refinancing of this loan with RBC at a fixed rate of 3.4% for the remaining 10 years.</p>	\$0	\$217.8	\$0	\$217.8

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<p>The Land Fund is responsible for 90% of the cost of financing and the General Fund is responsible for the other 10%.                      The loan is scheduled to be repaid in full in 2027.  <b>Reserve Source</b> : Land Development Fund Balance</p>									
3	1	Land	No	Roadways	<p><b>21st Avenue East Roadway ( Olive Diefenbaker Drive to HWY 302)</b>  <b>Detail</b> : Construction of 1.18km of 21st Avenue East from Olive Diefenbaker Drive to Highway 302 and the extension of Olive Diefenbaker Drive to 21st Avenue East. This will serve as a new arterial roadway for Crescent Acres.  <b>Purpose</b> : The 2017 Transportation Study has noted that in the 1 to 5 years short term there is a need for a second access to the north end of Crescent Acres. The traffic counts on 15th Ave East at Muzzy Drive are as high as 11,845 AADT. 160 additional lots are scheduled for development in Crescent Acres Stages 4 &amp; 5. The construction of a new 1.18km arterial roadway connecting Olive Diefenbaker Drive to Highway 302 will address this congestion. This would be the first stage of building 21st Ave East along the east boundary of Crescent Acres. Project is for the Construction of the roadway extension.  <b>Reserve Source</b> : Debt Financing</p>	\$0	\$2,900.0	\$0	\$2,900.0
4	1	Land	No	Roadways	<p><b>Long-Term Debt Repayment - Marquis Road West Extension (Roadway Construction)</b>  <b>Detail</b> : Annual long-term debt principal repayment.  <b>Purpose</b> : This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. The principal debt repayment is based on a 25 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2047.  <b>Reserve Source</b> : Development Levies Reserve</p>	\$0	\$94.1	\$0	\$94.1
<b>2025 sub-total</b>						\$0	\$3,911.9	\$0	\$3,911.9
<b>2026</b>									
5	1	Land	No	City Hall	<p><b>Long-Term Loan repayment</b>  <b>Detail</b> : Long-Term Loan repayment</p>	\$0	\$224.1	\$0	\$224.1

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p><b>Purpose :</b> This represents the principal payments for the long-term loan issued in 2009. This loan was required in order to fund the construction of the West Hill Infrastructure improvements completed in 2008 and 2009. It was for 20 years and was approved by City Council (resolution # 0932) on December 15, 2008. The interest rate noted for the first four years of the loan was set at 3.01%. Council approved the renewal of this loan with BMO in 2013 with the interest rate fixed for 5 years at 2.83%.</p> <p>In August 2018, Council approved the refinancing of this loan with RBC at a fixed rate of 3.4% for the remaining 10 years.</p> <p>The Land Fund is responsible for 90% of the cost of financing and the General Fund is responsible for the other 10%. The loan is scheduled to be repaid in full in 2027.</p> <p><b>Reserve Source :</b> Land Development Fund Balance</p>				
6	1	Land	No	Crescent Acres Stage IV	<p><b>Crescent Acres Stage IV Phase 5 - Surface Works, Streetlighting, Power and Natural Gas</b></p> <p><b>Detail :</b> Concrete, Asphalt, Streetlighting, Power and Natural Gas on Crescent Acres Stage IV, Phase 5 (formerly 4A).</p> <p><b>Purpose :</b> The City has invested about \$1.35 million dollars in underground work for Crescent Acres Stage IV, Phase 5. This project will provide the City with 33 lots to market for sale.</p> <p>In 2026, it is suggested that the City invest in concrete, asphalt, streetlighting, power and natural gas for Phase 5. The cost to complete this work is projected to be about \$700,000.</p> <p><b>Reserve Source :</b> Land Development Fund Balance</p>	\$0	\$700.0	\$0	\$700.0
7	1	Land	No	Roadways	<p><b>Long-Term Debt Repayment - Marquis Road West Extension (Roadway Construction)</b></p> <p><b>Detail :</b> Annual long-term debt principal repayment.</p> <p><b>Purpose :</b> This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. The principal debt repayment is based on a 25 year repayment plan and an interest rate</p>	\$0	\$97.3	\$0	\$97.3

2025 Capital Budget :: Simplified Detail Report

\* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<p>of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2047.  <b>Reserve Source :</b> Development Levies Reserve</p>									
<b>2026 sub-total</b>						\$0	\$1,021.4	\$0	\$1,021.4
<b>2027</b>									
8	1	Land	No	Crescent Acres Stage IV	<p><b>Crescent Acres Stage IV Phase 4B - Finishing Work</b>  <b>Detail :</b> Finishing Work on Crescent Acres Stage IV, Phase 4B.  <b>Purpose :</b> By 2025, the City will have invested close to \$2.56 million dollars in development construction work for Crescent Acres Stage IV, Phase 4B. This project will provide the City with 43 residential lots to market for sale.</p> <p>In 2027, it is recommended that the City finish Phase 4B of the subdivision which involves the installation of the second lift of asphalt, concrete repairs as well as the installation of trees and finishing of boulevards/park work. The cost for this work in 2027 is projected to be \$170,000.  <b>Reserve Source :</b> Land Development Balance</p>	\$0	\$170.0	\$0	\$170.0
9	1	Land	No	Roadways	<p><b>Long-Term Debt Repayment - Marquis Road West Extension (Roadway Construction)</b>  <b>Detail :</b> Annual long-term debt principal repayment.  <b>Purpose :</b> This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. The principal debt repayment is based on a 25 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2047.  <b>Reserve Source :</b> Development Levies Reserve</p>	\$0	\$100.7	\$0	\$100.7
10	1	Land	No	City Hall	<p><b>Long-Term Loan repayment</b>  <b>Detail :</b> Long-Term Loan repayment  <b>Purpose :</b> This represents the principal payments for the long-term loan issued in 2009. This loan was required in order to fund the construction of the West Hill Infrastructure improvements completed in 2008 and 2009. It was for 20 years</p>	\$0	\$230.4	\$0	\$230.4

2025 Capital Budget :: Simplified Detail Report

						* in thousands of dollars			
Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>and was approved by City Council (resolution # 0932) on December 15, 2008. The interest rate noted for the first four years of the loan was set at 3.01%. Council approved the renewal of this loan with BMO in 2013 with the interest rate fixed for 5 years at 2.83%.</p> <p>In August 2018, Council approved the refinancing of this loan with RBC at a fixed rate of 3.4% for the remaining 10 years.</p> <p>The Land Fund is responsible for 90% of the cost of financing and the General Fund is responsible for the other 10%. The loan is scheduled to be repaid in full in 2027.</p> <p><b>Reserve Source</b> : Land Development Fund Balance</p>				
<b>2027 sub-total</b>						\$0	\$501.1	\$0	\$501.1
<b>2028</b>									
11	1	Land	No	Crescent Acres Stage IV	<p><b>Crescent Acres Stage IV Phase 5 - Finishing Work</b></p> <p><b>Detail</b> : Finishing Work on Crescent Acres Stage IV, Phase 5 (formerly 4A).</p> <p><b>Purpose</b> : By 2026, the City will have invested close to \$1.99 million dollars in development construction work for Crescent Acres Stage IV, Phase 5. This project will provide the City with 33 residential lots to market for sale.</p> <p>In 2028, it is suggested that the City finish this subdivision which involves the installation of the second lift of asphalt, concrete repairs as well as the installation of trees and finishing of boulevards/park work.</p> <p><b>Reserve Source</b> : Land Development Fund Balance</p>	\$0	\$200.0	\$0	\$200.0
12	1	Land	No		<p><b>Marquis Road East Extension to Bradbury Drive</b></p> <p><b>Detail</b> : Extension of Marquis Road East from 15th Avenue East to 21st Ave East, then north on the future 21st Ave East to Bradbury Drive.</p> <p><b>Purpose</b> : In 2016 Administration reported to Council the proposed order of expansion of Marquis Road both East and West to accommodate growth and traffic. The 2017 Transportation Study also noted this as a future project that needs to be completed in the 5 to 10 year medium term. As Crescent Acres grows so does the need for Marquis Road to circle</p>	\$0	\$0	\$2,720.0	\$2,720.0



2025 Capital Budget :: Simplified Detail Report

						* in thousands of dollars			
Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>the City for better access. The present growth though is far north of the Marquis Road in Stage 4 &amp; 5 and has ??? available lots. It will be a several years before development takes place next to Marquis Road. This project should proceed in 2027. Nykol Update Story</p> <p><b>External Source :</b> Debt Financing with Interest and Principal to be funded from the Development Levies Reserve</p>				
13	1	Land	No	Roadways	<p><b>Long-Term Debt Repayment - Marquis Road West Extension (Roadway Construction)</b></p> <p><b>Detail :</b> Annual long-term debt principal repayment.</p> <p><b>Purpose :</b> This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. The principal debt repayment is based on a 25 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2047.</p> <p><b>Reserve Source :</b> Development Levies Reserve</p>	\$0	\$104.1	\$0	\$104.1
<b>2028 sub-total</b>						\$0	\$304.1	\$2,720.0	\$3,024.1
<b>Grand Total</b>						\$0	\$5,738.5	\$2,720.0	\$8,458.5



City of  
**Prince  
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## **APPENDIX C**

### **2023 LAND FUND CAPITAL PROJECT UPDATE**

2023 Land Fund Capital Projects			
	2023 Budget	FUNDING	TIMELINES
<b>LOAN PRINCIPLE PAYMENTS</b>			
Long-Term Loan Repayment - West Hill Infrastructure Improvements	\$205,200.00	Land Development Fund Balance	Yearend Loan Payment
Long Term Debt Repayment - Marquis Road West Extension (Roadway Construction)	\$87,900.00	Development Levies Reserve	Yearend Loan Payment
<b>TOTAL LOAN PRINCIPLE PAYMENTS</b>	<b>\$293,100.00</b>		
<b>CARRY FORWARD PROJECTS - 2022 LAND FUND</b>			
Marquis Road West Extension - Landscaping	\$330,000.00	Debt Financing with Interest and Principle Payments to be funded by Development Levies Reserve	Tree planting will be completed in Year 2024. Carry Forward to Year 2024.
21 Avenue Roadways (Byars Street to Highway 302)	\$171,209.49	Land Development Fund Balance	Currently in design phase. Final invoices will be processed in Year 2024.  <u>City Council Motion of September 6, 2022:</u> "1. That the Professional Services Agreement for Planning and Design for the 21st Avenue East roadway be awarded to AECOM Canada Ltd. for an estimated cost of 82,200 including PST; and, 2. That the City Manager be authorized to approve additional expenditures if required for the 21st Avenue East roadway design subject to them not exceeding the overall approved Capital Budget of \$200,000. 3. That the Land Fund approved budget of \$200,000 remain until the project is completed."
<b>TOTAL 2022 CARRY FORWARD PROJ</b>	<b>\$501,209.49</b>		
<b>TOTAL 2023 LAND FUND</b>	<b>\$794,309.49</b>		



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