

# 2024

## QUARTERLY FINANCIAL REPORTING



FOR MONTH ENDING  
JUNE 30, 2024



City of  
**Prince  
Albert**

*NORTH THEATRE*  
*AUGUST 2024*

# GENERAL FUND

**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**2<sup>nd</sup> QUARTER FINANCIAL REPORTING**

	2024 Budget	2nd Quarter Budget	2nd Quarter Actual	Variance
<b>REVENUES</b>				
Taxation	\$48,672,456	\$48,072,776	\$48,525,591	\$452,815
User Charges and Fees	\$7,861,675	\$4,219,685	\$4,660,792	\$441,107
Operating Grants and Donations	\$9,969,195	\$1,332,013	\$1,558,021	\$226,008
Grants in Lieu of Taxes	\$7,656,170	\$5,144,820	\$5,626,369	\$481,549
Interest and Penalties	\$1,041,335	\$479,826	\$776,839	\$297,013
Sundry	\$475,565	\$152,852	\$225,968	\$73,116
<b>Total Revenues</b>	<b>\$75,676,396</b>	<b>\$59,401,972</b>	<b>\$61,373,580</b>	<b>\$1,971,608</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$27,341,298	\$13,641,799	\$13,382,283	(\$259,516)
Contracted and General Services	\$9,438,571	\$4,472,736	\$5,153,130	\$680,394
Financial Charges	\$156,919	\$76,768	\$80,700	\$3,932
Grants and Donations	\$976,774	\$506,060	\$923,024	\$416,964
Utilities	\$2,839,848	\$1,372,025	\$1,305,249	(\$66,776)
Interest on Long Term Debt	\$1,945,008	\$584,816	\$572,603	(\$12,213)
Fleet Expenses	\$3,255,350	\$1,670,283	\$1,571,764	(\$98,519)
Maintenance Materials and Supplies	\$4,661,436	\$2,247,919	\$2,506,722	\$258,803
Insurance	\$643,850	\$326,325	\$323,140	(\$3,185)
Bad Debt Expense	\$290,000	\$14,992	\$13,553	(\$1,439)
<b>Total Expenses</b>	<b>\$51,549,054</b>	<b>\$24,913,723</b>	<b>\$25,832,168</b>	<b>\$918,445</b>
<b>Operating Surplus (Deficit)</b>	<b>\$24,127,342</b>	<b>\$34,488,249</b>	<b>\$35,541,412</b>	<b>\$1,053,163</b>
<b>CAPITAL AND INTERFUND TRANSACTIONS</b>				
Interfund Transfers	(\$4,194,745)	(\$416,633)	(\$402,336)	\$14,297
Capital and Interfund Transactions	(\$4,194,745)	(\$416,633)	(\$402,336)	\$14,297
<b>TOTAL SURPLUS (DEFICIT)</b>	<b>\$28,322,087</b>	<b>\$34,904,882</b>	<b>\$35,943,748</b>	<b>\$1,038,866</b>
<b>Adjustments to 2<sup>nd</sup> Quarter Surplus</b>				<b>(\$450,511)</b>
<b>ADJUSTED SURPLUS</b>				<b>\$588,355</b>



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## ADJUSTMENTS TO 2<sup>ND</sup> QUARTER SUPPLUS

<b>Projects Funded from Reserve or Other Funding:</b>	
Recreation Centre - DCG Fundraising and Donor Perfect	\$285,997
Alfred Jenkins Field House - Facility Projects	\$28,541
Art Hauser Centre - Facility Project	\$28,220
Kinsmen Arena - Facility Projects	\$26,908
Kinsmen Water Park - Facility Project	\$4,743
EA Rawlinson Centre - Facility Project	\$20,988
Recreation Facility Grant Program - 2nd Intake	\$18,772
Rotary Trail 1 KM Metal Sign - Funding from Rotary Trail Committee	\$4,387
Vacant Lot Residential Program - Applications	\$30,000
Affordable Housing Reserve and First Time Home Buyer Applications	\$40,000
Additional Funding - Community Service Centre - Fiscal Stabilization	\$7,567
Destination Marketing Fund Grants - Funded from DMF Reserve	\$360,109
<b>Total Projects Funded from Reserve or Other Funding</b>	<b>\$856,232</b>
<b>Revenue to be Forwarded to Reserve:</b>	
Building Permits Yard District - Transfer to Recreation Centre	\$18,649
Legacy Donations (Cooke Municipal Golf Course) - Transfer to Reserve	\$7,505
Group Benefit Interest Earned	\$6,324
GIC Interest Earned - Transfer to Fire Station Reserve	\$2,355
Destination Marketing Levy Additional Revenue	\$29,500
Civic Facilities Additional Revenue	\$144,544
Special Tax - Snow Additional Revenue	\$15,530
Special Tax - Roadways Additional Revenue	\$21,703
Special Tax - Police	(\$2,790)
Yard District Taxation Revenue to Recreation Centre Reserve	\$372,966
<b>Total Revenue to be Forwarded to Reserve</b>	<b>\$616,286</b>
<b>Adjustments to 2nd Quarter Surplus</b>	
Total Projects Funded from Reserve or Other Funding	\$856,232
Total Revenue to be Forwarded to Reserve	(\$616,286)
Less Savings for Building Inspection Position Vacant funded by Reserve	(\$60,823)
Less Savings for Snow Management for 2nd Quarter	(\$641,847)
Adjust Timing for Interest on Long Term Debt	\$12,213
<b>Total Adjustment to 2nd Quarter Surplus</b>	<b>(\$450,511)</b>
2nd Quarter Surplus	\$1,038,866
Less Adjustments	(\$450,511)
<b>2nd Quarter Surplus</b>	<b>\$588,355</b>

## EXECUTIVE SUMMARY

### TAXATION: FAVOURABLE \$452,815

As per below, the surplus amount of \$581,453 is transferred to the various Reserves relating to revenue collected from Special Taxes and Levies.

The revenue collected from Taxation in The Yard District is credited to the Recreation Centre Reserve as part of the funding model for the Aquatic and Arenas Recreation Centre.

Taxation	Total Budget	Q2 Budget	Q2 Actual	Variance		To Reserve
General Municipal Levy	\$36,271,076	\$36,271,076	\$36,042,947	(\$228,129)		
Destination Marketing Levy	\$351,500	\$351,500	\$381,000	\$29,500		\$29,500
Street Oiling Levy	\$58,000	\$0	(\$6,776)	(\$6,776)		
Civic Facilities Levy	\$1,550,000	\$1,550,000	\$1,694,544	\$144,544		\$144,544
Library Levy	\$2,375,430	\$2,375,430	\$2,386,642	\$11,212		
Special Tax - Snow	\$1,682,850	\$1,682,850	\$1,698,380	\$15,530		\$15,530
Special Tax - Roadways	\$4,400,000	\$4,400,000	\$4,421,703	\$21,703		\$21,703
Special Tax - Police	\$554,600	\$554,600	\$551,810	(\$2,790)		(\$2,790)
Bae Tax	\$720,000	\$720,000	\$808,286	\$88,286		
General Municipal Levy Supp	\$75,000	\$0	(\$2,192)	(\$2,192)		
Civic Facilities Levy Supp	\$4,000	\$0	(\$97)	(\$97)		
Current Tax Penalties	\$290,000	\$0	(\$6,654)	(\$6,654)		
Arrears Tax Penalties	\$364,000	\$229,320	\$214,807	(\$14,513)		
Tax Abatements	(\$100,000)	(\$50,000)	(\$41,477)	\$8,523		
Tax Discounts	(\$42,000)	(\$42,000)	(\$16,108)	\$25,892		
The Yard District	\$0	\$0	\$372,966	\$372,966		\$372,966
PADBID Levy	\$118,000	\$30,000	\$25,810	(\$4,190)		
<b>Total Taxation</b>	<b>\$48,672,456</b>	<b>\$48,072,776</b>	<b>\$48,525,591</b>	<b>\$452,815</b>		<b>\$581,453</b>

**The shortfall in revenue for General Municipal Levy is covered by the increased revenue under Grants In Lieu Taxation surplus of \$363,662 as per tax tools.**

## USER CHARGES AND FEES: FAVOURABLE \$441,107

- \$28,260 increased revenue relating to Board of Revision fees received from Applications for Property Assessment Appeals.
- \$41,109 increased revenue generated for tax searches and certificates and various other service charges.
- \$37,254 additional revenue generated in cost recovery for securing property. This amount is mainly attributed to Bylaw Enforcement.
- \$63,657 additional revenue received from SGI for fire and rescue services provided by PAFD involving SGI insured vehicle and fire services to RM of Prince Albert.
- \$56,296 new revenue for Fire Service Agreement with Peter Ballantyne Child & Family Services. This Fire Service Agreement was not budgeted.
- \$49,605 increased revenue generated for building permits.
- \$163,181 increased revenue generated from bus passes and tickets and bus shelters.
- \$88,264 increased revenue relating to ice rentals and concession sales at the Arenas.
- \$33,771 increased revenue relating to golf course fees, trackage fees and sponsorship at Cooke Municipal Golf Course.
- (\$52,170) under budgeted revenue relating to ticket sales at EA Rawlinson Centre.
- (\$20,485) under budgeted revenue mainly relating to business licensing.
- (\$44,151) under budget for parking meters and parking lots.

## OPERATING GRANTS AND DONATIONS: FAVOURABLE \$226,008

- \$82,166 favourable in grant funding under Building Safer Communities. This is offset by matching expenditures for nil impact.
- \$26,603 has been received from PAREDA.
- \$13,175 has been received from Ministry of Social Services for bus passes.
- \$28,000 relating to Community Initiatives Fund (CIF) grant for Artists in Communities - Access to Art: Community Arts Programming Project.
- \$20,000 from Saskatchewan Arts Board – Artists in Communities Grant Funding.
- \$5,000 from Sask Culture – Community Engagement and Planning – MCAP project.
- \$5,000 from Sask Culture – Culture Days Sponsorship.
- \$7,000 Community Grant Program Funding - MFAC.
- \$3,318 in donations – Pottery Workshop and Artist Talk at MFAC.
- \$25,000 donation for EA Rawlinson Centre.
- \$5,000 grant relating Public Art Stimulus.

## GRANTS IN LIEU: FAVOURABLE \$481,549

- \$110,500 over budgeted revenue for Sask Energy.
- \$187,251 over budgeted revenue for First Nations Land Reserve.
- \$111,281 over budgeted revenue for Provincial Government.
- \$65,030 over budgeted revenue for Federal Government.

## INTEREST AND PENALTIES: FAVOURABLE \$297,013

- \$259,234 in Interest revenue as prime rates increased over 1% since 2024 budget projections were prepared. The amount of interest the City receives on its daily bank balance is dependent on prime interest rates.
- \$6,324 in interest has been earned ending the 2nd Quarter for the Group Benefits Reserve. The interest earned is transferred to the Group Benefits Reserve at yearend.
- \$16,375 generated in interest and penalties in Fire Services.
- \$2,355 interest generated from GIC.
- \$12,718 additional revenue generated from Parking Tickets and Fines.

## SUNDRY: FAVOURABLE \$73,116

- \$92,832 revenue generated from custom work orders for fire hydrants and other service work.
- (\$13,167) unfavourable for vending machine sales at the Arenas.
- (\$4,210) unfavourable for sundry revenue for fire permits, etc.

## SALARIES WAGES AND BENEFITS: FAVOURABLE

During the 2024 budget deliberations, the budget for vacancy savings was increased from \$250,000 to \$1,000,000 within the General Government Functional Area. City Administration has implemented a number of changes such as layoffs, and restructuring of positions to address this budgetary commitment and continues to meticulously track the progression towards this budgeted amount. These changes are reflected within the Salary, Wages, and Benefits Expense Areas for each Functional Area, and not the General Government Functional Area due to financial accounting for these amounts. At the end of the second quarter of 2024, the City is under budget in Salaries, Wages, and Benefits by approximately \$537,081. This savings is a result of a number of factors, including a milder winter resulting in savings to snow management, delays in hiring reserve funded positions, and the vacancy management commitment.

SALARIES WAGES AND BENEFITS	2nd Quarter Budget	2nd Quarter Actual	Variance
Corporate Governance	\$852,956	\$795,972	(\$56,984)
Corporate Services	\$1,106,648	\$1,064,859	(\$41,789)
Community Development Department	\$1,337,768	\$1,138,455	(\$199,313)
Financial Services	\$1,376,261	\$1,150,790	(\$225,471)
Public Works	\$1,817,498	\$1,254,121	(\$563,377)
Fire Services	\$4,129,626	\$3,917,349	(\$212,277)
Parks, Recreation and Culture	\$3,521,042	\$3,363,967	(\$157,075)
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$14,141,799</b>	<b>\$12,685,513</b>	<b>(\$1,456,286)</b>

<b>Total Department Savings</b>	<b>\$1,456,286</b>
Less Snow Management Savings	(\$392,464)
Less Building Inspection Vacancy (Reserve Funded)	(\$56,027)
Add Tourism Position 50% DMF Levy Funded	\$50,381
Less Retro Payments Made	(\$521,095)
<b>2nd Quarter Savings</b>	<b>\$537,081</b>

The target of savings ending the second quarter of \$500,000 has been met as shown above.

The City is on track to meet the annual \$1,000,000 goal.





## CONTRACTED AND GENERAL SERVICES: UNFAVOURABLE \$680,394

- \$38,244 expensed for securing property relating to Bylaw Enforcement which is offset by revenue generated in User Charges and Fees.
- \$97,999 over budget has been expensed relating to Building Safer Communities for contracting and professional services funded from the external grant funding under the program. There is matching revenue for this cost.
- \$282,534 has been expensed relating to fundraising campaign by DCG Philanthropic Services for the Aquatic and Arenas Recreation Centre funded from the Recreation Centre Reserve. This is funded by the Recreation Centre Reserve as per approved Aquatic and Recreation Centre funding model.
- \$25,346 increased commission due to higher revenues as per the Golf Course Management Contract with Darcy's Golf Shop and percentage.
- \$54,834 relating to the Group Insurance Admin Fees. This account is used to track costs paid to the City's employee benefit provider during the year. The account is reconciled at yearend and will have an ending balance of nil.
- \$54,685 relating to Custom Unsightly/Demos and Boarding up costs to removal/boarding up of unsafe structures. These costs are recovered through adding to the property owner's tax roll. The revenue is reflected in user charges and fees.
- \$13,682 for increased external legal services for the 2nd Quarter.
- \$16,381 for Board of Revision Consultants. Offset by increased revenue.
- \$24,020 has been expensed for contractors to deal with vandalism.
- \$74,792 has been expensed over budget for commissionaire security services ending the 2<sup>nd</sup> Quarter to keep our facilities safe for users.

## GRANTS AND DONATIONS: UNFAVOURABLE \$416,964

- \$360,109 is related to Destination Marketing Fund Grants that are approved to be **funded from the Destination Marketing Levy Reserve**. Host Committees apply for Destination Marketing Levy Funding as per the Policy. There is a corresponding yearend entry from the Reserve for the grants paid in 2024. The Events are approved as per the Policy Guidelines. This includes City Council's recent approval for the amount of \$225,000 for World Cup Committee.
- \$30,000 has been expensed for the Vacant Lot Incentive Program. The payouts for the Vacant Lot Incentive Program are being funded from the Vacant Lot Residential Minimum Tax. The revenue collected is credited to the Vacant Lot Residential Program Reserve to fund approved applications.
- \$40,000 has been expensed under the Affordable Housing Program funded from the Housing Reserve.
- \$18,772 has been approved for 2023 Recreation Facility Grant Program – 2nd Intake to be funded from Reserve.

## UTILITIES: FAVOURABLE \$66,776

UTILITIES	Q2 BUDGET	Q2 ACTUAL	Variance
Water and Sewer	\$92,666	\$96,036	\$3,370
Heating Fuels	\$249,560	\$220,347	(\$29,213)
Electricity	\$1,029,799	\$988,866	(\$40,933)
<b>TOTAL UTILITIES</b>	<b>\$1,372,025</b>	<b>\$1,305,249</b>	<b>(\$66,776)</b>

## INTEREST ON LONG TERM DEBT

The increase over budget relates to the mechanics of the bankers' acceptance and interest rate swap loan facility. Due to the increase in prime rates the City pays a higher interest rate at the beginning of the quarterly loan period and is then refunded interest at the end of the quarterly loan period. **Interest expense will be on budget by the end of 2024.**

## FLEET EXPENSES

Fleet is under budget ending the 2<sup>nd</sup> Quarter mainly attributed to savings for Snow Management due to milder winter.

## MAINTENANCE MATERIALS AND SUPPLIES: UNFAVOURABLE \$258,803

- \$84,902 in additional merchandise for concession products have been ordered over budget, offset by additional revenue.
- \$112,368 expensed for Custom Work Orders. The costs are billed back to owners.
- \$12,240 expensed for maintenance items at the Impound Lot such as unit heat replacement and roof repair, etc.
- \$23,191 additional costs for PMP relating to World's Men Softball Championship and large amounts of rainfall at the diamonds.
- \$23,85 additional costs for telephone.



GENERAL FUND:  
QUARTERLY FINANCIAL REPORTING

# CORPORATE GOVERNANCE



City of  
**Prince  
Albert**

## CORPORATE GOVERNANCE

**Functional Area:** CITY MANAGER, CITY CLERK, CITY SOLICITOR, MAYOR & CITY COUNCIL  
**Department:** Corporate Governance  
**Fund:** General Fund

<b>CORPORATE GOVERNANCE</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$9,000	\$9,000	\$37,260	\$28,260
Sundry	\$114,175	\$315	\$132	(\$183)
<b>Total Revenues</b>	<b>\$123,175</b>	<b>\$9,315</b>	<b>\$37,392</b>	<b>\$28,077</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$1,680,461	\$852,956	\$795,972	(\$56,984)
Contracted and General Services	\$741,300	\$335,310	\$364,969	\$29,659
Maintenance Materials and Supplies	\$264,248	\$97,493	\$96,652	(\$841)
<b>Total Expenses</b>	<b>\$2,686,009</b>	<b>\$1,285,759</b>	<b>\$1,257,593</b>	<b>(\$28,166)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$2,562,834</b>	<b>\$1,276,444</b>	<b>\$1,220,201</b>	<b>(\$56,243)</b>

**User Charges and Fees** additional revenue of \$28,260 relating to Board of Revision fees received from Applications for Property Assessment Appeals.

**Salaries Wages and Benefits** are under budget by \$56,984 ending the 2nd Quarter. *During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**Contracted and General Services** is over budget relating to:

- \$13,682 for increased external legal services for the 2nd Quarter.
- \$16,381 for Board of Revision Consultants. Offset by above increased revenue.

**Maintenance Materials and Supplies** is on budget.





GENERAL FUND:  
QUARTERLY FINANCIAL REPORTING

# CORPORATE SERVICES



City of  
**Prince  
Albert**

**CORPORATE SERVICES**

**Functional Area:** CORPORATE COMMUNICATIONS, HUMAN RESOURCES, OCCUPATIONAL HEALTH AND SAFETY & INFORMATION TECHNOLOGY

**Department:** Corporate Governance

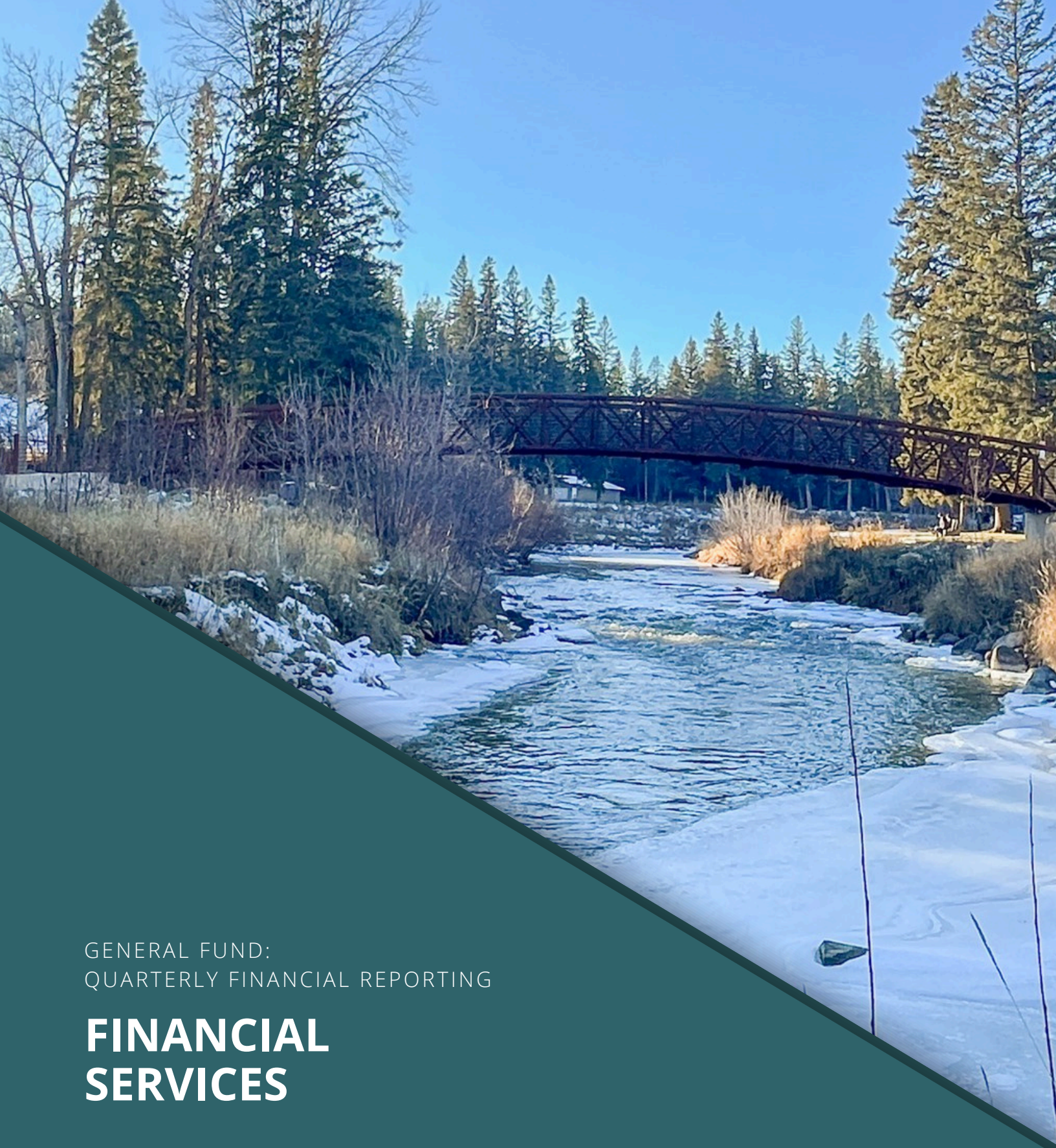
**Fund:** General Fund

<b>CORPORATE SERVICES</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$2,169,815	\$1,106,648	\$1,064,859	(\$41,789)
Contracted and General Services	\$865,115	\$407,952	\$410,208	\$2,256
Fleet Expenses	\$2,650	\$1,320	\$201	(\$1,119)
Maintenance Materials and Supplies	\$35,025	\$32,640	\$48,777	\$16,137
<b>Total Expenses</b>	<b>\$3,072,605</b>	<b>\$1,548,560</b>	<b>\$1,524,045</b>	<b>(\$24,515)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$3,072,605</b>	<b>\$1,548,560</b>	<b>\$1,524,045</b>	<b>(\$24,515)</b>

**Salaries Wages and Benefits** are under budget by \$41,789 ending the 2nd Quarter. *During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**Maintenance Materials and Supplies** overage relating to telephone costs being over budget by \$16,225.





GENERAL FUND:  
QUARTERLY FINANCIAL REPORTING

# FINANCIAL SERVICES



City of  
**Prince  
Albert**

**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**FINANCIAL SERVICES**

**Functional Area:** ASSESSMENT, FINANCIAL SERVICES, ASSET MANAGEMENT & PURCHASING AND STORES

**Department:** Financial Services

**Fund:** General Fund

<b>FINANCIAL SERVICES</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$63,650	\$19,293	\$60,402	\$41,109
Sundry	\$22,000	\$22,000	\$19,630	(\$2,370)
<b>Total Revenues</b>	<b>\$85,650</b>	<b>\$41,293</b>	<b>\$80,032</b>	<b>\$38,739</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$2,690,540	\$1,376,261	\$1,150,790	(\$225,471)
Contracted and General Services	\$192,200	\$73,049	\$66,727	(\$6,322)
Fleet Expense	\$15,230	\$7,620	\$10,620	\$3,000
Finance Charges	\$6,100	\$3,100	\$10,307	\$7,207
Maintenance Materials and Supplies	\$234,100	\$119,632	\$136,753	\$17,121
<b>Total Expenses</b>	<b>\$3,138,170</b>	<b>\$1,579,662</b>	<b>\$1,375,197</b>	<b>(\$204,465)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$3,052,520</b>	<b>\$1,538,369</b>	<b>\$1,295,165</b>	<b>(\$243,204)</b>

**User Charges and Fees** additional revenue of generated from tax searches and certificates.

**Salaries Wages and Benefits** are under budget in the amount of \$225,471 ending 2nd Quarter.

*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**Maintenance Materials and Supplies** are over budget ending the 2<sup>nd</sup> Quarter as there is a MasterCard Accrual in the amount of \$31,229 that is expensed under Purchasing. The accrual will be reversed and charges recorded to the appropriate Functional Areas. Each Department has one account where month end MasterCard accruals are posted due to the delay in receiving MasterCard statements and processing through AP to the appropriate account. **The accrual for purchasing was subsequently allocated to other Departments' budgets for whom Purchasing made purchases for and therefore does not create an overage in Financial Services.**







GENERAL FUND:  
QUARTERLY FINANCIAL REPORTING

# FIRE DEPARTMENT



City of  
**Prince  
Albert**

## FIRE SERVICES

Functional Area: **FIRE ADMINISTRATION, FIRE FIGHTING, FIRE PREVENTION, FIRE FLEET AND EQUIPMENT & FIRE BUILDING MAINTENANCE**

Department: **Fire Services**  
Fund: **General Fund**

<b>FIRE SERVICES</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$339,210	\$301,229	\$462,189	\$160,960
Interest and Penalties	\$10,000	\$5,000	\$23,730	\$18,730
Sundry	\$18,000	\$7,987	\$3,777	(\$4,210)
<b>Total Revenues</b>	<b>\$367,210</b>	<b>\$314,216</b>	<b>\$489,696</b>	<b>\$175,480</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$8,179,978	\$4,129,626	\$3,917,349	(\$212,277)
Contracted and General Services	\$50,620	\$39,523	\$77,867	\$38,344
Fleet Expense	\$550,330	\$275,180	\$276,500	\$1,320
Utilities	\$51,741	\$28,214	\$24,331	(\$3,883)
Insurance	\$4,110	\$2,065	\$2,264	\$199
Maintenance Materials and Supplies	\$441,696	\$235,483	\$228,658	(\$6,825)
<b>Total Expenses</b>	<b>\$9,278,475</b>	<b>\$4,710,091</b>	<b>\$4,526,969</b>	<b>(\$183,122)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$8,911,265</b>	<b>\$4,395,875</b>	<b>\$4,037,273</b>	<b>(\$358,602)</b>

**User Charges and Fees additional revenue generated from:**

- \$37,254 additional revenue generated in cost recovery for securing property. This amount is mainly attributed to Bylaw Enforcement.
- \$63,657 additional revenue received from SGI for fire and rescue services provided by PAFD involving SGI insured vehicle and fire services to RM of Prince Albert.
- \$56,296 new revenue for Fire Service Agreement with Peter Ballantyne Child & Family Services. This Fire Service Agreement was not budgeted.
- \$3,691 additional revenue generated from Fire Inspections.



**Additional Interest and Penalties Revenue** of \$18,730:

- \$16,375 generated interest and penalties revenue.
- \$2,355 interest generated from GIC. **This revenue is credited to the Fire Station Capital Reserve ending the year.**

**Salaries Wages and Benefits are under budget (\$212,277).** A majority of these savings are from a term vacancy in operations, and a reduction in emergencies requiring overtime during the 1<sup>st</sup> and 2nd Quarter.

*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**Contracted and General Services** for 2nd Quarter is the overage for securing property relating to Bylaw Enforcement offset by the revenue generated in User Charges and Fees.

**Maintenance Materials and Supplies** are slightly under budget in the areas of training for 2nd Quarter. The budget will be expensed in the remaining quarters for training and safety supplies for Fire Services.



GENERAL FUND:  
QUARTERLY FINANCIAL REPORTING

# COMMUNITY DEVELOPMENT DEPARTMENT



City of  
**Prince  
Albert**

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**COMMUNITY DEVELOPMENT DEPARTMENT**

<b>SUMMARY</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$1,650,000	\$987,365	\$972,578	(\$14,787)
Interest and Penalties	\$399,600	\$199,838	\$212,556	\$12,718
Operating Grants and Donations	\$398,546	\$199,273	\$308,042	\$108,769
<b>Total Revenues</b>	<b>\$2,448,146</b>	<b>\$1,386,476</b>	<b>\$1,493,176</b>	<b>\$106,700</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$2,627,195	\$1,337,768	\$1,138,455	(\$199,313)
Contracted and General Services	\$607,766	\$305,401	\$397,426	\$92,025
Grants and Donations	\$104,465	\$0	\$70,000	\$70,000
Finance Charges	\$7,390	\$3,730	\$5,455	\$1,725
Fleet Expense	\$71,020	\$35,667	\$37,440	\$1,773
Bad Debt Expense	\$20,000	\$9,992	\$9,124	(\$868)
Utilities	\$17,755	\$8,743	\$9,666	\$923
Insurance	\$1,640	\$0	\$817	\$817
Maintenance Materials and Supplies	\$403,659	\$194,590	\$177,837	(\$16,753)
<b>Total Expenses</b>	<b>\$3,860,890</b>	<b>\$1,895,891</b>	<b>\$1,846,220</b>	<b>(\$49,671)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$1,412,744</b>	<b>\$509,415</b>	<b>\$353,044</b>	<b>(\$156,371)</b>
Adjust for Projects Funded from Reserve				(\$70,000)
Adjust for Transfer of Yard Building Permits to Reserve				\$18,649
Adjust for Savings in Reserve Funding – Vacant Inspector				\$60,823
<b>SURPLUS</b>				<b>(\$146,899)</b>

**Community Development Department - Projects Funded from Reserve**

Vacant Lot Residential Program - Applications	\$30,000
Affordable Housing Reserve and First Time Home Buyer Applications	\$40,000
<b>Total Projects Funded from Reserve</b>	<b>\$70,000</b>



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**            **BUILDING INSPECTIONS**  
**Department:**            **Community Development Department**  
**Fund:**                        **General Fund**

<b>BUILDING INSPECTIONS</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$300,000	\$150,023	\$199,628	\$49,605
<b>Total Revenues</b>	<b>\$300,000</b>	<b>\$150,023</b>	<b>\$199,628</b>	<b>\$49,605</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$449,900	\$229,519	\$167,828	(\$61,691)
Contracted and General Services	\$2,500	\$1,250	\$0	(\$1,250)
Fleet Expense	\$9,370	\$4,680	\$4,680	\$0
Maintenance Materials and Supplies	\$17,560	\$12,401	\$5,537	(\$6,864)
<b>Total Expenses</b>	<b>\$479,330</b>	<b>\$247,850</b>	<b>\$178,045</b>	<b>(\$69,805)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$179,330</b>	<b>\$97,827</b>	<b>(\$21,583)</b>	<b>(\$119,410)</b>

**User Charges and Fees** additional revenue generated from Building Permits. Of that total amount, \$18,649 is building permits for the Yard District.

**Salaries Wages and Benefits** are under budget as the new approved Building Inspector position to be funded from the Building Inspections Reserve has not been filled, and therefore the savings.

The 2024 Budget includes the new position of Building Inspector Class III. The position will maintain optimal customer service and ensure that large economic development projects move forward in a timely fashion. The position will ensure that the City is ready to welcome unprecedented investment and growth in our community that will continue for years to come. The position will provide support and coverage to the Building Division and help with permit turnaround times and will ensure no delays on construction projects. As presented to Council, the position of Building Inspector Class III will be funded from the Building Inspection Services Reserve.



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**            **PLANNING**  
**Department:**            **Community Development Department**  
**Fund:**                        **General Fund**

<b>PLANNING</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
Operating Grants and Donations	\$398,545	\$199,273	\$281,439	\$82,166
User Charges and Fees	\$115,000	\$102,500	\$107,365	\$4,865
<b>Total Revenues</b>	<b>\$513,545</b>	<b>\$301,773</b>	<b>\$388,804</b>	<b>\$87,031</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$875,165	\$446,088	\$452,464	\$6,376
Contracted and General Services	\$183,000	\$91,500	\$190,715	\$99,215
Grants and Donations	\$104,465	\$0	\$30,000	\$30,000
Maintenance Materials and Supplies	\$222,450	\$94,164	\$75,400	(\$18,764)
<b>Total Expenses</b>	<b>\$1,385,080</b>	<b>\$631,752</b>	<b>\$748,579</b>	<b>\$116,827</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$871,535</b>	<b>\$329,979</b>	<b>\$359,775</b>	<b>\$29,796</b>

The overage relates to the grants and donations payment of \$30,000 relating to the Vacant Lot Program. That amount is funded from the Vacant Lot Residential Program Reserve.

**BUILDING SAFER COMMUNITIES FUNDING**

City Council on March 27, 2023 approved “That Administration be authorized to proceed with the proposal for funding through the Building Safer Communities Fund in the amount of \$1,138,482.46, over four (4) fiscal years.”

For the second quarter, the amount of \$281,439 has been expensed under the Building Safer Communities Program. There is a matching grant funding revenue under Operating Grants and Donations to match the expenditure amount of \$281,439.



**BUILDING SAFER COMMUNITIES FUNDING**

The 2024 Budget relating to Building Safer Communities is as follows:

<b>Building Safer Communities</b>	<b>2024 Budget</b>
Costs associated to conferences	\$5,000
Cultural expenditures	\$5,000
Honorarium	\$5,000
Meals and/or refreshments for participants	\$6,500
Office equipment, supplies and materials	\$27,845
Professional and consultant costs	\$180,000
Recruitment and training costs	\$25,700
Rent and normal utilities	\$12,000
Community Safety and Well-Being Coordinator position	\$125,000
Travel, accommodations and related expenses	\$6,500
<b>TOTAL 2024 BUDGET</b>	<b>\$398,545</b>

The above expenditures are funded from the Building Safer Communities Funding. The Funding of \$281,439 is under Grants and Donations Revenue, for a nil impact to 2024 Budget. **The amount of \$281,439 has been expensed in the 2nd Quarter.**

**Contracted and General Services** is over budget relating to payments made for Building Safer Communities. The budget allocated was \$90,000 (\$183,000 total budget) for the 2nd Quarter, however, the amount of \$189,498 has been expensed for professional and consulting costs for Building Safer Communities. There is matching revenue to offset the costs expensed in the 2nd Quarter.

**Grants and Donations** includes the amount of \$30,000 that has been paid out for the Vacant Lot Incentive Program. The payouts for the Vacant Lot Incentive Program are being funded from the Vacant Lot Residential Minimum Tax. The revenue collected is credited to the Vacant Lot Residential Program Reserve to fund approved applications.





**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** **ECONOMIC DEVELOPMENT, TOURISM DIVISION AND GIS DIVISION**  
**Department:** **Community Development Department**  
**Fund:** **General Fund**

<b>ECDEV, TOURISM AND GIS</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
Operating Grants and Donations	\$0	\$0	\$26,603	\$26,603
User Charges and Fees	\$309,000	\$261,562	\$236,456	(\$25,106)
<b>Total Revenues</b>	<b>\$309,000</b>	<b>\$261,562</b>	<b>\$263,059</b>	<b>\$1,497</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$533,400	\$272,494	\$193,656	(\$78,838)
Contracted and General Services	\$10,845	\$6,671	\$3,150	(\$3,521)
Financial Charges	\$2,000	\$1,030	\$1,675	\$645
Grants and Donations	\$0	\$0	\$40,000	\$40,000
Maintenance Materials and Supplies	\$54,980	\$28,980	\$25,436	(\$3,544)
<b>Total Expenses</b>	<b>\$601,225</b>	<b>\$309,175</b>	<b>\$263,917</b>	<b>(\$45,258)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$292,225</b>	<b>\$47,613</b>	<b>\$858</b>	<b>(\$46,755)</b>

**Operating Grants and Donations** revenue of \$26,603 from PAREDA dissolution.

**User Charges and Fees** revenues are under budget mainly relating to reduction of business licenses sold in 2nd Quarter.

**Salaries Wages and Benefits** are under budget ending the 2nd Quarter by the amount of \$78,838.

*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*



**Grants and Donations includes the payment of \$15,000** to Habitat for Humanity and **\$25,000** to Prince Albert Community Housing Society as per below approved Council Motion.

City Council Motion of November 6, 2023

*That the Funding Request from Habitat for Humanity Saskatchewan in the amount of \$15,000 to assist in the funding of an Affordable Housing Unit to be located at 1315 – 6th Avenue West, be approved; and, That the \$15,000 be funded from the Housing Reserve.*

City Council Motion of April 22, 2024

*“That the Affordable Housing Program Application from Prince Albert Community Housing Society Inc. for the construction of five (5) units located at 1901 – 15th Street West in the amount of \$25,000, funded from the Housing Reserve.”*

**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** **BYLAW SERVICES DIVISION, PARKING TICKETS, DOWTOWN PARKING LOTS AND METERS, AND IMPOUND LOT**

**Department:** Community Development Department

**Fund:** General Fund

<b>BYLAW AND PARKING</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
Interest and Penalties	\$399,600	\$199,838	\$212,556	\$12,718
User Charges and Fees	\$926,000	\$473,280	\$429,129	(\$44,151)
<b>Total Revenues</b>	<b>\$1,325,600</b>	<b>\$673,118</b>	<b>\$641,685</b>	<b>(\$31,433)</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$768,731	\$389,666	\$324,507	(\$65,159)
Contracted and General Services	\$411,420	\$205,980	\$203,562	(\$2,418)
Fleet Expense	\$61,650	\$30,987	\$32,760	\$1,773
Finance Charges	\$5,390	\$2,700	\$3,779	\$1,079
Bad Debt Expense	\$20,000	\$9,992	\$9,124	(\$868)
Insurance	\$1,640	\$0	\$817	\$817
Utilities	\$17,755	\$8,743	\$9,666	\$923
Maintenance Materials and Supplies	\$108,670	\$59,045	\$71,465	\$12,420
<b>Total Expenses</b>	<b>\$1,395,256</b>	<b>\$707,113</b>	<b>\$655,680</b>	<b>(\$51,433)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$69,656</b>	<b>\$33,995</b>	<b>\$13,995</b>	<b>(\$20,000)</b>

**Interest and Penalties** additional revenue generated from Parking Tickets and Bylaw Fines.

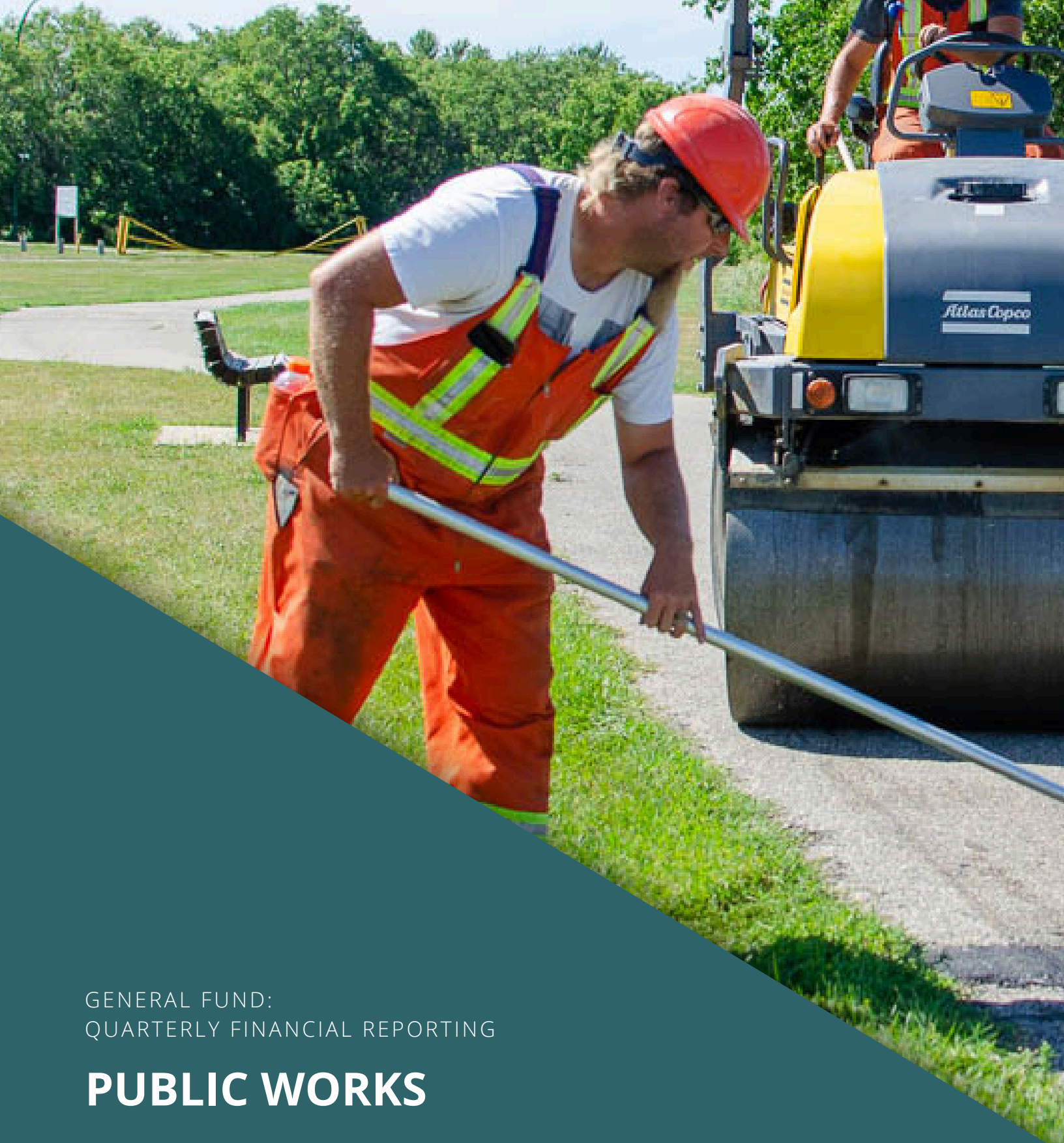
**User Charges and Fees** is under budgeted revenue from Parking Meters, Parking Lots (Sask Polytechnic) and Impound Lot Storage Fees being under budget.

**Salaries Wages and Benefits** is under budget by the amount of \$65,169 ending the 2nd Quarter.

*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**Maintenance Materials and Supplies** are over budget relating to building maintenance issues at the Impound Lot such as unit heater replacement, roof repair, etc.





GENERAL FUND:  
QUARTERLY FINANCIAL REPORTING

# PUBLIC WORKS



City of  
**Prince  
Albert**

**PUBLIC WORKS**

<b>SUMMARY</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$633,800	\$314,455	\$469,496	\$155,041
Operating Grants and Donations	\$368,510	\$0	\$13,175	\$13,175
Sundry	\$0	\$0	\$94,732	\$94,732
<b>Total Revenues</b>	<b>\$1,002,310</b>	<b>\$314,455</b>	<b>\$577,403</b>	<b>\$262,948</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$3,221,250	\$1,817,498	\$1,254,121	(\$563,377)
Contracted and General Services	\$2,585,430	\$1,163,480	\$1,185,834	\$22,354
Utilities	\$1,208,648	\$612,940	\$594,861	(\$18,079)
Interest on Long Term Debt	\$34,604	\$17,310	\$15,028	(\$2,282)
Fleet Expenses	\$1,508,070	\$840,494	\$724,979	(\$115,515)
Maintenance Materials and Supplies	\$922,484	\$335,965	\$365,987	\$30,022
Insurance	\$27,270	\$13,741	\$17,101	\$3,360
<b>Total Expenses</b>	<b>\$9,507,756</b>	<b>\$4,801,428</b>	<b>\$4,157,911</b>	<b>(\$643,517)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$8,505,446</b>	<b>\$4,486,973</b>	<b>\$3,580,508</b>	<b>(\$906,465)</b>
Adjust for Savings in Snow Management				\$641,847
<b>SURPLUS</b>				<b>(\$264,618)</b>

- **User Charges and Fees revenue exceeding budgeted revenue relating to transit ticket sales and ridership.**
- **Operating Grants and Donations relating to social assistance revenue from the Ministry for Public Transit.**
- **Sundry Revenue is Custom Work Revenue generated from custom work orders for fire hydrant replacement and other service work.**
- **Salaries Wages and Benefits are under budget, however, that is mainly attributed to Snow Management being under budget for the 2nd Quarter.**
- **Fleet Expenses are also under budget, however, again mainly attributed to Snow Management being under budget for the 2nd Quarter.**



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** PUBLIC WORKS ADMIN, MUNICIPAL SERVICE CENTRE & CITY YARDS  
**Department:** Public Works Department  
**Fund:** General Fund

<b>PW ADMIN, MSC &amp; CITY YARDS</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
Sundry Revenue	\$0	\$0	\$1,900	\$1,900
User Charges and Fees	\$17,500	\$8,790	\$437	(\$8,353)
<b>Total Revenues</b>	<b>\$17,500</b>	<b>\$8,790</b>	<b>\$2,337</b>	<b>(\$6,453)</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$1,114,496	\$567,036	\$488,572	(\$78,464)
Contracted and General Services	\$25,200	\$20,140	\$21,975	\$1,835
Fleet Expenses	\$121,710	\$61,440	\$79,994	\$18,554
Utilities	\$139,887	\$70,424	\$73,646	\$3,222
Maintenance Materials and Supplies	\$20,310	\$9,483	\$40,328	\$30,845
Insurance	\$26,110	\$13,151	\$16,486	\$3,335
<b>Total Expenses</b>	<b>\$1,447,713</b>	<b>\$741,674</b>	<b>\$721,001</b>	<b>(\$20,673)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$1,430,213</b>	<b>\$732,884</b>	<b>\$718,664</b>	<b>(\$14,220)</b>

**Salaries Wages and Benefits** is under budget ending the 2nd Quarter by the amount of \$78,464. During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.

**Maintenance Materials and Supplies**

This area is over budget as there is a MasterCard Accrual in the amount of \$44,674 that is expensed. The accrual will be reversed and charges recorded to the appropriate Functional Areas. Each Department has one account where month end MasterCard accruals are posted due to the delay in receiving MasterCard statements and processing through Accounts Payable to the appropriate account. The majority of this accrual has been subsequently adjusted to fleet units and therefore does not impact the General Fund.

Training is under budget due to staff vacancies.



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**           **TRAFFIC COUNTS AND LANE MARKINGS, TRAFFIC LIGHTS AND TRAFFIC SIGNS**

**Department:**           **Public Works Department**

**Fund:**                       **General Fund**

<b>TRAFFIC COUNTS, SIGNS, LIGHTS</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$21,000	\$10,211	\$3,329	(\$6,882)
<b>Total Revenues</b>	<b>\$21,000</b>	<b>\$10,211</b>	<b>\$3,329</b>	<b>(\$6,882)</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$508,605	\$245,058	\$202,885	(\$42,173)
Contracted and General Services	\$138,000	\$72,000	\$73,190	\$1,190
Fleet Expenses	\$103,570	\$51,780	\$64,691	\$12,911
Utilities	\$33,926	\$16,295	\$20,057	\$3,762
Insurance	\$1,160	\$590	\$615	\$25
Maintenance Materials and Supplies	\$308,500	\$90,943	\$82,943	(\$8,000)
<b>Total Expenses</b>	<b>\$1,093,761</b>	<b>\$476,666</b>	<b>\$444,381</b>	<b>(\$32,285)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$1,072,761</b>	<b>\$466,455</b>	<b>\$441,052</b>	<b>(\$25,403)</b>

**Salaries Wages and Benefits** is under budget by the amount of \$42,173 ending the 2nd Quarter.

*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** PUBLIC TRANSIT  
**Department:** Public Works Department  
**Fund:** General Fund

<b>CITY PUBLIC TRANSIT</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$595,300	\$295,455	\$458,636	\$163,181
Operating Grants and Donations	\$200,000	\$0	\$13,175	\$13,175
<b>Total Revenues</b>	<b>\$795,300</b>	<b>\$295,455</b>	<b>\$471,811</b>	<b>\$176,356</b>
<b>EXPENSES</b>				
Contracted and General Services	\$2,054,700	\$1,027,340	\$1,042,126	\$14,786
Interest on Long Term Debt	\$34,600	\$17,310	\$15,028	(\$2,282)
Fleet Expenses	\$275,000	\$137,505	\$137,505	\$0
Maintenance Materials and Supplies	\$84,700	\$46,646	\$46,592	(\$54)
<b>Total Expenses</b>	<b>\$2,449,000</b>	<b>\$1,228,801</b>	<b>\$1,241,251</b>	<b>\$12,450</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$1,653,700</b>	<b>\$933,346</b>	<b>\$769,440</b>	<b>(\$163,906)</b>

**User Charges and Fees** have generated additional revenue over budget mainly due to increased ridership and ticket sales:

<b>User Charges and Fees</b>	<b>2024 Budget</b>	<b>Q2 BUDGET</b>	<b>Q2 ACTUAL</b>	<b>Variance</b>
Bus Passes and Tickets	\$500,000	\$247,987	\$381,867	\$133,880
Bus Shelters and Benches	\$45,300	\$22,668	\$47,944	\$25,276
Transit Passes - City	\$50,000	\$24,800	\$28,825	\$4,025
<b>Total User Charges and Fees</b>	<b>\$595,300</b>	<b>\$295,455</b>	<b>\$458,636</b>	<b>\$163,181</b>

**Operating Grants and Donations** revenue of \$13,175 received from the Ministry of Social Services relating to bus passes.

**Contracted and General Services** is over budget as follows:

- \$7,934 for transit contract.
- \$6,852 for purchase of monthly bus passes.





**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**           **STREETS AND ROADS, BACK LANES, SIDEWALK MAINTENANCE & STREET SWEEPING**

**Department:**           **Public Works Department**

**Fund:**                       **General Fund**

<b>STREETS AND ROADS SERVICES</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
Operating Grants and Donations	\$168,510	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$168,510</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$785,298	\$394,442	\$337,586	(\$56,856)
Contracted and General Services	\$367,530	\$44,000	\$48,543	\$4,543
Utilities	\$1,107	\$472	\$343	(\$129)
Fleet Expenses	\$433,890	\$239,860	\$230,475	(\$9,385)
Maintenance Materials and Supplies	\$212,875	\$35,893	\$34,309	(\$1,584)
<b>Total Expenses</b>	<b>\$1,800,700</b>	<b>\$714,667</b>	<b>\$651,256</b>	<b>(\$63,411)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$1,632,190</b>	<b>\$714,667</b>	<b>\$651,256</b>	<b>(\$63,411)</b>

**\$168,510 Total Budget for Operating Grants and Donations Revenue** is the amended funding from the Urban Highway Connector Program (UHCP) Framework Agreement. There are corresponding expenses under Contracting and General Services relating to work to be completed under the Urban Highway Connector Program Framework Agreement. The revenue matches the expenditures for the Urban Highway Connector Program.

**Salaries Wages and Benefits** are under budget by the amount of \$56,856 ending the 2nd Quarter. *During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**Contracted and General Services** is over budget as per increased costs for pressure washing 2<sup>nd</sup> Avenue and 6<sup>th</sup> Avenue Bridge over budgeted amount.



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** SNOW MANAGEMENT  
**Department:** Public Works Department  
**Fund:** General Fund

<b>SNOW MAINTENANCE</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$0	\$0	\$7,094	\$7,094
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,094</b>	<b>\$7,094</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$812,850	\$610,962	\$218,498	(\$392,464)
Fleet Expenses	\$573,900	\$349,910	\$211,174	(\$138,736)
Maintenance Materials and Supplies	\$296,100	\$153,000	\$49,447	(\$103,553)
<b>Total Expenses</b>	<b>\$1,682,850</b>	<b>\$1,113,872</b>	<b>\$479,119</b>	<b>(\$634,753)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$1,682,850</b>	<b>\$1,113,872</b>	<b>\$472,025</b>	<b>(\$641,847)</b>

**Snow Management is under budget due to the milder January to March experienced. Budget will carry forward to end of year.**



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**           **STREET LIGHTING**  
**Department:**           **Public Works Department**  
**Fund:**                       **General Fund**

<b>STREET LIGHTING</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>EXPENSES</b>				
Utilities	\$1,033,730	\$525,749	\$500,815	(\$24,934)
Total Expenses	\$1,033,730	\$525,749	\$500,815	(\$24,934)
<b>TOTAL (SURPLUS) DEFICIT</b>	\$1,033,730	\$525,749	\$500,815	(\$24,934)



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** CUSTOM WORK ORDERS  
**Department:** Public Works Department  
**Fund:** General Fund

<b>CUSTOM WORK ORDERS</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Spending</b>	<b>Variance</b>
<b>REVENUES</b>				
Sundry	\$0	\$0	\$92,832	\$92,832
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$92,832</b>	<b>\$92,832</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$0	\$0	\$6,579	\$6,579
Fleet Expenses	\$0	\$0	\$1,140	\$1,140
Maintenance Materials and Supplies	\$0	\$0	\$112,368	\$112,368
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,087</b>	<b>\$120,087</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,255</b>	<b>\$27,255</b>

This relates to work completed for Custom Work Orders. The expenses are billed back to the owners.





GENERAL FUND:  
QUARTERLY FINANCIAL REPORTING

# PARKS, RECREATION & CULTURE DEPARTMENT



City of  
**Prince  
Albert**

**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**PARKS, RECREATION & CULTURE DEPARTMENT**

<b>PARKS, RECREATION &amp; CULTURE</b>	<b>2024</b>	<b>2nd Quarter</b>	<b>2nd Quarter</b>	<b>Variance</b>
	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	
<b>REVENUES</b>				
User Charges and Fees	\$5,146,015	\$2,578,343	\$2,609,312	\$30,969
Operating Grants and Donations	\$327,839	\$22,740	\$122,926	\$100,186
Sundry	\$303,390	\$122,550	\$105,632	(\$16,918)
<b>Total Revenues</b>	<b>\$5,777,244</b>	<b>\$2,723,633</b>	<b>\$2,837,870</b>	<b>\$114,237</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$7,657,055	\$3,521,042	\$3,363,967	(\$157,075)
Grants and Donations	\$523,129	\$351,480	\$338,325	(\$13,155)
Financial Charges	\$84,390	\$40,419	\$27,132	(\$13,287)
Contracted and General Services	\$1,258,250	\$574,030	\$963,855	\$389,825
Maintenance Materials and Supplies	\$2,294,122	\$1,180,651	\$1,365,284	\$184,633
Interest on Long Term Debt	\$1,907,342	\$565,974	\$556,245	(\$9,729)
Fleet Expenses	\$984,910	\$448,441	\$460,703	\$12,262
Utilities	\$1,561,704	\$722,128	\$676,391	(\$45,737)
Insurance	\$296,760	\$153,354	\$143,223	(\$10,131)
<b>Total Expenses</b>	<b>\$16,567,662</b>	<b>\$7,557,519</b>	<b>\$7,895,125</b>	<b>\$337,606</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$10,790,418</b>	<b>\$4,833,886</b>	<b>\$5,057,255</b>	<b>\$223,369</b>
Adjust – Projects Funded from Reserve				(\$418,556)
Adjust – Legacy Donations Transfer to Reserve				\$7,505
<b>SURPLUS</b>				<b>(\$187,682)</b>

**Parks, Recreation and Culture - Projects Funded from Reserve:**

Recreation Centre - DCG Fundraising and Donor Perfect	\$285,997
Alfred Jenkins Field House - Facility Project	\$28,541
Art Hauser Centre - Facility Projects	\$28,220
Kinsmen Arena - Facility Projects	\$26,908
Kinsmen Water Park - Facility Project	\$4,743
EA Rawlinson Centre - Facility Project	\$20,988
Recreation Facility Grant Program - 2nd Intake	\$18,772
Rotary Trail 1 KM Metal Sign - Funding from Rotary Trail Committee	\$4,387
<b>Total Projects Funded from Reserve</b>	<b>\$418,556</b>



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** ALFRED JENKINS FIELD HOUSE  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>ALFRED JENKINS FIELD HOUSE</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$556,070	\$314,034	\$302,114	(\$11,920)
Operating Grants and Donations	\$3,000	\$0	\$0	\$0
Sundry	\$90,800	\$19,150	\$18,670	(\$480)
<b>Total Revenues</b>	<b>\$649,870</b>	<b>\$333,184</b>	<b>\$320,784</b>	<b>(\$12,400)</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$577,680	\$292,891	\$240,734	(\$52,157)
Contracted and General Services	\$65,500	\$32,640	\$38,153	\$5,513
Financial Charges	\$14,690	\$8,720	\$5,392	(\$3,328)
Fleet Expense	\$5,860	\$3,200	\$800	(\$2,400)
Maintenance Materials and Supplies	\$112,170	\$58,200	\$104,374	\$46,174
Utilities	\$154,685	\$74,063	\$66,295	(\$7,768)
Insurance	\$36,430	\$18,234	\$19,051	\$817
<b>Total Expenses</b>	<b>\$967,015</b>	<b>\$487,948</b>	<b>\$474,799</b>	<b>(\$13,149)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$317,145</b>	<b>\$154,764</b>	<b>\$154,015</b>	<b>(\$749)</b>

**REVENUES**

User Charges and Fees are under budgeted revenue in the 2nd Quarter as follows:

<b>User Charges and Fees</b>	<b>Total Budget</b>	<b>Q2 BUDGET</b>	<b>Q2 ACTUAL</b>	<b>Variance</b>
Sale of Products - Concession Sales	\$40,000	\$31,200	\$18,873	(\$12,327)
Rentals of Field House	\$456,070	\$250,834	\$258,241	\$7,407
PAYSA Lease, etc.	\$60,000	\$32,000	\$25,000	(\$7,000)
<b>Total User Charges and Fees</b>	<b>\$556,070</b>	<b>\$314,034</b>	<b>\$302,114</b>	<b>(\$11,920)</b>



**Salaries Wages and Benefits** is under budget in the 2nd Quarter in the amount of \$52,517.

*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**Contracted and General Services**

Overage for Contracted and General Services relating to the additional costs for commissionaire security services at Alfred Jenkins Field House.

**Maintenance Materials and Supplies**

The below Facility Maintenance Project were approved and has been completed:

Project	Story	Reserve
Alfred Jenkins Field House - Upgrade to Building Control System	The upgrade is a web based HTML5 enterprise software package upgrading the graphics to HTML5 which will allow for easier and more intuitive control of the building automation system.  <b>Funded from Alfred Jenkins Field House Improvements Reserve.</b>	15,500

**Total Actual is \$28,541.**

Other costs expensed in maintenance materials and supplies include:

- \$2,173 for AED Advantage for life packs.
- \$5,913 spent on housekeeping supplies.
- \$3,202 for MasterCard Accrual.





**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**                   **ARENAS – ART HAUSER CENTRE, KINSMEN ARENA AND DAVE STEUART**  
**Department:**                   **Parks, Recreation & Culture Department**  
**Fund:**                               **General Fund**

<b>ARENAS</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$1,477,679	\$735,167	\$823,431	\$88,264
Sundry	\$61,890	\$29,270	\$16,103	(\$13,167)
<b>Total Revenues</b>	<b>\$1,539,569</b>	<b>\$764,437</b>	<b>\$839,534</b>	<b>\$75,097</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$1,380,195	\$676,012	\$725,239	\$49,227
Contracted and General Services	\$50,160	\$25,110	\$36,977	\$11,867
Financial Services	\$25,300	\$12,490	\$7,010	(\$5,480)
Fleet Expense	\$99,210	\$51,100	\$67,957	\$16,857
Maintenance Materials and Supplies	\$568,229	\$288,093	\$382,199	\$94,106
Utilities	\$588,590	\$279,818	\$282,656	\$2,838
Insurance	\$79,980	\$39,954	\$19,671	(\$20,283)
<b>Total Expenses</b>	<b>\$2,791,664</b>	<b>\$1,372,577</b>	<b>\$1,521,709</b>	<b>\$149,132</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$1,252,095</b>	<b>\$608,140</b>	<b>\$682,175</b>	<b>\$74,035</b>

**REVENUES**

**User Charges and Revenue** has generated additional revenue relating to the sale of products at Concessions. There is also increased cost under Merchandise for Resale for the concession products. However, overall a surplus of \$32,409.

<b>User Charges and Fees</b>	<b>Total Budget</b>	<b>Q2 BUDGET</b>	<b>Q2 ACTUAL</b>	<b>Variance</b>
Ice Rentals, Ches Leach, etc.	\$881,579	\$437,597	\$407,208	(\$30,389)
Sale of Products - Concessions	\$596,100	\$297,570	\$416,223	\$118,653
<b>Total User Charges and Fees</b>	<b>\$1,477,679</b>	<b>\$735,167</b>	<b>\$823,431</b>	<b>\$88,264</b>



**EXPENDITURES**

**Salaries wages and benefits** are over budget for casual staffing. There were new hires for casual staffing which results in additional training, as well, as bigger events such as the Pow Wow and more tournaments resulting in additional staff to clean the facility.

**Contracted and General Services** are over budget relating to commissionaire security services required at Dave Steuart Arena and Art Hauser Centre.

**Maintenance Materials and Supplies** are over budget relating to the following:

- Merchandise for Resale is \$86,244 over budget. This includes the purchase of additional concession products for resale. The cost is offset by increased revenue above for sale of concession products.
- Cost of \$5,573 for trouble shooting electrical issues.
- Cost of \$3,558 artic refrigeration for compressor controls.

**Facility Projects**

**Art Hauser Centre**

The below Facility Projects have been completed and expensed in the total amount of **\$28,220**.

Art Hauser Centre - Complete Building Control Upgrade	The City completed part of this upgrade in February 2023 so it could have better control of the new air handler. The City needs to finish the upgrade in 2024.  <b>Funded from the Arenas Improvements Reserve.</b>	9,500
Art Hauser Centre - Dressing Rooms Floor Replacement	The flooring in dressing rooms 1, 2, 3 and 4 need to be replaced as they are beyond repair.  <b>Funded from the Arenas Improvements Reserve.</b>	23,500



**Kinsmen Arena**

The below Facility Projects have been completed.

The Ice Plant Overhaul was expensed at **\$34,634.64**.

The floor replacement was expensed at **\$26,908.18**. This included the cost of \$11,230 to remove asbestos from the flooring. The total amount for this facility project is funded from the Arenas Improvement Reserve.

Kinsmen Arena - Ice Plant Overhaul	Required as per the City's ice plant overhaul schedule for maintenance.	27,000
Kinsmen Arena - Floor Replacement in all 4 Dressing Rooms and the Referee Room	The floor is completely worn out and is in need of replacement.  <b>Funded from the Arenas Improvements Reserve.</b>	22,000

**Dave Stuart Arena**

This Facility Project will be completed in July.

Steuart Arena - Ice Plant Overhaul	Required as per the City's ice plant overhaul schedule for maintenance.	37,000
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**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** AQUATICS – FRANK DUNN POOL AND KINSMEN WATER PARK  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>AQUATICS</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$544,000	\$157,473	\$146,721	(\$10,752)
Sundry	\$5,400	\$3,290	\$5,226	\$1,936
<b>Total Revenues</b>	<b>\$549,400</b>	<b>\$160,763</b>	<b>\$151,947</b>	<b>(\$8,816)</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$985,104	\$385,183	\$315,222	(\$69,961)
Contracted and General Services	\$31,850	\$2,300	\$1,630	(\$670)
Financial Services	\$10,900	\$5,260	\$4,544	(\$716)
Fleet Expense	\$1,630	\$660	\$75	(\$585)
Maintenance Materials and Supplies	\$444,676	\$227,375	\$234,988	\$7,613
Utilities	\$15,899	\$3,977	\$4,085	\$108
Insurance	\$2,820	\$1,410	\$1,533	\$123
<b>Total Expenses</b>	<b>\$1,492,879</b>	<b>\$626,165</b>	<b>\$562,077</b>	<b>(\$64,088)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$943,479</b>	<b>\$465,402</b>	<b>\$410,130</b>	<b>(\$55,272)</b>

**Salaries Wages and Benefits** are under budget by \$69,961 for the 2nd Quarter.

*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**Maintenance Materials and Supplies**

Facility Project has been completed and expensed in the amount of **\$4,743** funded from Reserve:

Kinsmen Water Park - Replace the Chain Link Fence at the Top of the Water Slide Tower	This chain link fence is badly damaged and has the potential to become a safety concern.  <b>Funded from the Kinsmen Water Park Surcharge Reserve</b>	6,500
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**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**           **AQUATIC AND ARENAS RECREATION CENTRE**  
**Department:**           **Parks, Recreation & Culture Department**  
**Fund:**                       **General Fund**

<b>AQUATIC AND AREANS RECREATION</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>EXPENSES</b>				
Contracted and General Services	\$0	\$0	\$282,534	\$282,534
Interest on Long Term Debt	\$1,845,410	\$535,000	\$530,606	(\$4,394)
Maintenance Materials and Supplies	\$0	\$0	\$3,463	\$3,463
<b>Total Expenses</b>	<b>\$1,845,410</b>	<b>\$535,000</b>	<b>\$816,603</b>	<b>\$281,603</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$1,845,410</b>	<b>\$535,000</b>	<b>\$816,603</b>	<b>\$281,603</b>

**All related expenses are funded by the Aquatic and Arenas Recreation Centre Funding Model.**

**Interest on Long Term Debt**

**The interest expense for these loans in the total amount of \$1,845,410 are funded from a transfer from the Recreation Centre Reserve, as such, nil impact to the 2024 Budget.** The expense will be on budget by the end of the year once the payment is made and the 2024 accrual is set up.

**Contracted and General Services**

**DCG Philanthropic Services - Fundraising**

City Council, at its meeting, of January 23, 2023 approved the following motion:

*“That DCG Philanthropic Services Inc. Capital Campaign for delivery of the campaign strategy with respect to engaging donors, building project profile, producing volunteer training materials, overseeing and developing marketing communications and public relations materials, regular reporting to The City, writing proposals and holding donor meetings, be approved for an estimated cost of \$648,900 plus applicable taxes, to be funded from the external funding received for the Aquatic and Arenas Recreation Project.”*

Monthly Contract Fee	\$36,050.00
<b>6 Months - 2nd Quarter</b>	<b>\$216,300</b>



**Federal Lobbying Initiative-Prince Albert Event Centre (RPT 24-119)**

City Council at its meeting of April 22, 2024 approved the following recommendations:

1. *That the City engage the professional services of Douglas B. Richardson, K.C. through W Law Group LLP, on the terms of the Consulting Services Agreement, as attached to RPT 24-121, to promote and lobby the Federal Government for approval of funding contribution toward the construction of a new Event Centre, and to provide such confidential legal consultation, advice and services as required;*
2. *That the Mayor and City Clerk be authorized to execute the Consulting Services Agreement and any applicable documents on behalf of The City, once prepared; and,*
3. *That the City authorize the expenditure of the costs contemplated in the Consulting Services Agreement, and the additional travel expenses of the necessary local delegation needed to support the lobby initiative, to a maximum combined cost of \$95,000 to be funded from the Recreation Centre Reserve.*

**The amount of \$66,234 has been expensed for the Federal Lobbying Initiative. That amount is funded from the Recreation Centre Reserve.**

**Maintenance Materials and Supplies**

The amount of \$3,463 has been expensed in 2024 relating to the Donor Perfect Software that is being used for the Fundraising Campaign. License Fee for 2024. The amount will be funded from the Recreation Centre Reserve as part of the Aquatic and Arenas Recreation Centre Funding Model.

**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**           **ARTS & CULTURAL – MARGO FOURNIER ARTS CENTRE, MUSUEMS, MUNICIPAL CULTURAL ACTION PLAN AND PUBLIC ART**

**Department:**           **Parks, Recreation & Culture Department**

**Fund:**                       **General Fund**

<b>ARTS &amp; CULTURE</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$63,000	\$36,540	\$44,082	\$7,542
Operating Grants and Donations	\$65,000	\$15,000	\$68,318	\$53,318
<b>Total Revenues</b>	<b>\$128,000</b>	<b>\$51,540</b>	<b>\$112,400</b>	<b>\$60,860</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$313,035	\$126,568	\$99,188	(\$27,380)
Contracted and General Services	\$121,100	\$62,184	\$62,876	\$692
Financial Services	\$3,100	\$1,529	\$342	(\$1,187)
Fleet Expense	\$300	\$200	\$120	(\$80)
Maintenance Materials and Supplies	\$106,659	\$53,286	\$21,234	(\$32,052)
Utilities	\$41,820	\$22,787	\$19,352	(\$3,435)
Insurance	\$6,900	\$4,210	\$4,385	\$175
<b>Total Expenses</b>	<b>\$592,914</b>	<b>\$270,764</b>	<b>\$207,497</b>	<b>(\$63,267)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$464,914</b>	<b>\$219,224</b>	<b>\$95,097</b>	<b>(\$124,127)</b>

**Operating Grants and Donations** revenue of \$68,318 as follows:

- \$28,000 relating to Community Initiatives Fund (CIF) grant for Artists in Communities - Access to Art: Community Arts Programming Project.
- \$20,000 from Saskatchewan Arts Board – Artists in Communities Grant Funding.
- \$5,000 from Sask Culture – Community Engagement and Planning – MCAP project.
- \$5,000 from Sask Culture – Culture Days Sponsorship.
- \$7,000 Community Grant Program Funding - MFAC.
- \$3,318 in donations – Pottery Workshop and Artist Talk at MFAC.

**Salaries Wages and Benefits** are under budget in the 2nd Quarter in the amount of \$27,380.

*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**Maintenance Materials and Supplies** is under budget as the invoice has not been paid for the Facility Project of Arts Centre – Concrete Repairs and repairs for Museums under budget.



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** EA RAWLINSON CENTRE  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>RAWLINSON CENTRE</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$817,550	\$388,723	\$335,844	(\$52,879)
Operating Grants and Donations	\$48,100	\$1,240	\$31,403	\$30,163
<b>Total Revenues</b>	<b>\$865,650</b>	<b>\$389,963</b>	<b>\$367,247</b>	<b>(\$22,716)</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$628,218	\$320,234	\$277,734	(\$42,500)
Contracted and General Services	\$338,810	\$171,240	\$184,220	\$12,980
Financial Services	\$13,000	\$5,850	\$9,845	\$3,995
Fleet Expense	\$0	\$0	\$60	\$60
Maintenance Materials and Supplies	\$193,899	\$113,450	\$144,705	\$31,255
Utilities	\$148,350	\$74,992	\$68,312	(\$6,680)
Insurance	\$15,190	\$7,580	\$8,086	\$506
<b>Total Expenses</b>	<b>\$1,337,467</b>	<b>\$693,346</b>	<b>\$692,962</b>	<b>(\$384)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$471,817</b>	<b>\$303,383</b>	<b>\$325,715</b>	<b>\$22,332</b>

**User Charges and Fees** revenue under budgeted revenue mainly due ticket sales as follows:

<b>User Charges and Fees</b>	<b>Total Budget</b>	<b>Q2 Budget</b>	<b>Q1 Actual</b>	<b>Variance</b>
Community Stabilization Surcharge	\$40,000	\$19,980	\$22,008	\$2,028
ATM Commission Revenue	\$1,800	\$880	\$167	(\$713)
TIPS - Volunteers Services	\$1,000	\$550	\$1,299	\$749
Ticket Sales Revenue	\$430,000	\$214,979	\$162,809	(\$52,170)
Food and Beverage Sales	\$40,000	\$20,000	\$24,205	\$4,205
Rentals Revenue	\$99,750	\$49,854	\$56,177	\$6,323
Youth Fees - Ticket Surcharge	\$30,000	\$15,000	\$11,004	(\$3,996)
Advertising and Sponsorship Revenue	\$110,000	\$35,000	\$32,588	(\$2,412)
Facility Fees - Rawlinson to Reserve	\$65,000	\$32,480	\$25,588	(\$6,892)
<b>Total User Charges and Fees</b>	<b>\$817,550</b>	<b>\$388,723</b>	<b>\$335,845</b>	<b>(\$52,878)</b>





**Operating Grants and Donations**

Operating Grants and Donations includes a donation amount of \$25,000 and other small donations amounts.

The 2024 Budget includes the Grant as the EA Rawlinson Centre has received a 2 year term with the Canadian Artists Presentation Fund. The annual amount is \$45,600. That grant has not yet been received.

**Salaries Wages and Benefits** are under budget in the 2nd Quarter in the amount of \$42,500.

*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**Contracted and General Services** are over budget as the 2024 budget did not include a budget for commissionaire security services, alarm services and waste disposal services. The amount expensed ending the 2<sup>nd</sup> Quarter is \$7,023 unbudgeted.

**Maintenance Materials and Supplies**

The below Facility Project has been completed and expensed for a total amount of **\$20,988**.

**This project will be funded from the EA Rawlinson Centre Fee Reserve.**

EA Rawlinson Centre - Upgrade Current Obsolete Elevator 211 Control Board	This upgrade will assist in improving reliability and extending the system life of the facilities elevator.  <b>Funded from the EA Rawlinson Centre Fee Reserve.</b>	22,500
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**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** CEMETERY  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>CEMETERY</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$155,000	\$77,520	\$61,053	(\$16,467)
<b>Total Revenues</b>	<b>\$155,000</b>	<b>\$77,520</b>	<b>\$61,053</b>	<b>(\$16,467)</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$165,153	\$82,577	\$61,895	(\$20,682)
Contracted and General Services	\$3,410	\$1,990	\$24,596	\$22,606
Fleet Expense	\$46,060	\$34,561	\$17,367	(\$17,194)
Maintenance Materials and Supplies	\$28,090	\$14,020	\$17,831	\$3,811
Utilities	\$6,157	\$3,270	\$2,603	(\$667)
Insurance	\$540	\$295	\$289	(\$6)
<b>Total Expenses</b>	<b>\$249,410</b>	<b>\$136,713</b>	<b>\$124,581</b>	<b>(\$12,132)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$94,410</b>	<b>\$59,193</b>	<b>\$63,528</b>	<b>\$4,335</b>

**REVENUES**

User Charges are Fees are slightly under budget as follows:

<b>User Charges and Fees</b>	<b>Total Budget</b>	<b>Q2 BUDGET</b>	<b>Q2 ACTUAL</b>	<b>Variance</b>
Cemetery Revenue - Rates and Fees	\$140,000	\$70,020	\$55,853	(\$14,167)
Perpetual Fees to Reserve	\$15,000	\$7,500	\$5,200	(\$2,300)
<b>Total User Charges and Fees</b>	<b>\$155,000</b>	<b>\$77,520</b>	<b>\$61,053</b>	<b>(\$16,467)</b>

The revenue collected from the Perpetual Care Fees is transferred to the South Hill Cemetery Perpetual Care Reserve at yearend.

Salaries Wages and Benefits is under budget ending the second quarter, as there is one employee working at the Cemetery. In the spring, there will be another employee and the summer students starting in May.

Contracted and General Services are over budget ending the 2<sup>nd</sup> Quarter specifically relating to commissionaire security services at the Cemetery.



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** COMMUNITY CLUBS  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>COMMUNITY CLUBS</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$20,280	\$10,140	\$10,933	\$793
<b>Total Revenues</b>	<b>\$20,280</b>	<b>\$10,140</b>	<b>\$10,933</b>	<b>\$793</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$27,665	\$14,666	\$1,087	(\$13,579)
Contracted and General Services	\$18,660	\$9,360	\$9,393	\$33
Grants and Donations	\$160,220	\$125,750	\$122,787	(\$2,963)
Maintenance Materials and Supplies	\$4,040	\$1,410	\$4,143	\$2,733
Fleet Expenses	\$470	\$197	\$0	(\$197)
Utilities	\$171,400	\$99,665	\$85,782	(\$13,883)
Insurance	\$45,070	\$22,512	\$23,751	\$1,239
<b>Total Expenses</b>	<b>\$427,525</b>	<b>\$273,560</b>	<b>\$246,943</b>	<b>(\$26,617)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$407,245</b>	<b>\$263,420</b>	<b>\$236,010</b>	<b>(\$27,410)</b>

Salaries Wages and Benefits are under budget mainly related to no issues requiring maintenance personnel ending second quarter.

**Payment of \$18,772 has been paid as approved by Council Motion. Funded from Reserve.**

2023 Recreation Facility Grant Program – 2nd Intake (RPT 24-32)

That the following be approved under the 2nd intake of the 2023 Recreation Facility Grant Program and **funded through Community Services Building Reserve:**

1. That Carlton Park Community Club receive \$5,446.80 for painting of the Hall, repair to water heater and repair of lights in the Hall;
2. That East End Community Club receive \$6,099.45 for replacement of a brine pump in the Curling Rink;
3. That West Hill Community Club receive \$697.10 for upgrading both interior and exterior lighting to LED fixtures; and,
4. That Crescent Heights Community Club receive \$6,528.20 for the replacement of their Score clock.



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**           **COOKE MUNICIPAL GOLF COURSE**  
**Department:**           **Parks, Recreation & Culture Department**  
**Fund:**                       **General Fund**

<b>COOKE MUNICIPAL GOLF COURSE</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Spending</b>	<b>Variance</b>
<b>REVENUES</b>				
Legacy Donations	\$0	\$0	\$7,505	\$7,505
User Charges and Fees	\$1,297,810	\$794,470	\$828,241	\$33,771
<b>Total Revenues</b>	<b>\$1,297,810</b>	<b>\$794,470</b>	<b>\$835,746</b>	<b>\$41,276</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$375,190	\$156,359	\$150,139	(\$6,220)
Contracted and General Services	\$191,390	\$93,700	\$119,046	\$25,346
Financial Charges	\$17,000	\$6,390	\$0	(\$6,390)
Fleet Expense	\$224,510	\$74,968	\$78,399	\$3,431
Grants and Donations	\$65,200	\$32,580	\$32,580	\$0
Interest on Long Term Debt	\$61,930	\$30,971	\$25,638	(\$5,333)
Maintenance Materials and Supplies	\$138,060	\$46,230	\$43,649	(\$2,581)
Utilities	\$126,030	\$11,962	\$16,394	\$4,432
Insurance	\$2,760	\$1,409	\$1,445	\$36
<b>Total Expenses</b>	<b>\$1,202,070</b>	<b>\$454,569</b>	<b>\$467,290</b>	<b>\$12,721</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>(\$95,740)</b>	<b>(\$339,901)</b>	<b>(\$368,456)</b>	<b>(\$28,555)</b>

**User Charges and Fees** have generated additional revenue in sponsorship and cart rentals.

**Contracted and General Services** is over budget relating to the payment for the Golf Course Management Contract. As per increased revenue, there is increased commission.

**Interest on Long Term Debt** relates to the interest for the Golf Course Irrigation Debt Financing. The increase over budget relates to the mechanics of the bankers' acceptance and interest rate swap loan facility. Due to the increase in prime rates the City pays a higher interest rate at the beginning of the quarterly loan period and is then refunded interest at the end of the quarterly loan period. Interest expense will be on budget by the end of 2024.



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** FACILITIES MAINTENANCE – SUPERVISION AND CITY HALL  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>FACILITY MAINTENANCE</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$379,337	\$193,064	\$197,166	\$4,102
Contracted and General Services	\$55,640	\$27,940	\$28,393	\$453
Fleet Expense	\$1,480	\$1,480	\$180	(\$1,300)
Maintenance Materials and Supplies	\$72,990	\$53,709	\$49,776	(\$3,933)
Utilities	\$117,235	\$60,210	\$52,406	(\$7,804)
Insurance	\$13,200	\$6,626	\$6,961	\$335
<b>Total Expenses</b>	<b>\$639,882</b>	<b>\$343,029</b>	<b>\$334,882</b>	<b>(\$8,147)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$639,882</b>	<b>\$343,029</b>	<b>\$334,882</b>	<b>(\$8,147)</b>



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** LITTLE RED RIVER PARK & KINSMEN SKI HILL  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>LITTLE RED RIVER PARK / SKI HILL</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
Sundry	\$6,000	\$6,000	\$6,000	\$0
<b>Total Revenues</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$100,278	\$50,140	\$44,952	(\$5,188)
Contracted and General Services	\$85,420	\$47,600	\$48,389	\$789
Grants and Donations	\$46,700	\$40,450	\$33,750	(\$6,700)
Fleet Expenses	\$42,180	\$29,626	\$29,839	\$213
Maintenance Materials and Supplies	\$89,415	\$43,917	\$37,684	(\$6,233)
Insurance	\$18,660	\$9,355	\$10,881	\$1,526
Utilities	\$59,999	\$25,918	\$28,265	\$2,347
<b>Total Expenses</b>	<b>\$442,652</b>	<b>\$247,006</b>	<b>\$233,760</b>	<b>(\$13,246)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$436,652</b>	<b>\$241,006</b>	<b>\$227,760</b>	<b>(\$13,246)</b>

**Grants and Donations Budget**

Operator for Ski Hill	\$25,000	\$6,250 x 3 months - \$18,750 Actual
Knotty Pine Contract	\$6,700	<b><u>charged as Contracted and General Services</u></b>
Grant - Ski Club	\$15,000	Paid in June
	<u><b>\$46,700</b></u>	

\$18,750 expensed for Operator at Ski Hill and \$15,000 to PA Ski Club = \$33,750 spending. This area is under budget as the Knotty Pine Contract is expensed as Contracted and General Services.

**Contracted and General Services**

\$7,068 expensed for Knotty Pine Bistro as contracted, however budget under Grants and Donations.

**Facility Maintenance Project** – The Little Red Park – Camp Kitchen Roof Replacement and Concrete work project has been completed and expensed at \$11,196.



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** OUTDOOR SPORTS FIELD – CRESCENT ACRES, PMP AND PLAYFIELDS  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>OUTDOOR SPORTS FIELD</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$186,530	\$51,425	\$40,997	(\$10,428)
Sundry	\$34,300	\$22,840	\$21,000	(\$1,840)
<b>Total Revenues</b>	<b>\$220,830</b>	<b>\$74,265</b>	<b>\$61,997</b>	<b>(\$12,268)</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$237,145	\$91,661	\$124,720	\$33,059
Contracted and General Services	\$31,610	\$15,060	\$23,094	\$8,034
Financial Charges	\$400	\$180	\$0	\$0
Grants and Donations	\$6,500	\$0	\$0	\$0
Maintenance Materials and Supplies	\$55,200	\$30,280	\$53,471	\$23,191
Fleet Expenses	\$26,780	\$14,412	\$14,998	\$586
Utilities	\$29,890	\$13,675	\$17,884	\$4,209
Insurance	\$15,920	\$7,955	\$8,180	\$225
<b>Total Expenses</b>	<b>\$403,445</b>	<b>\$173,223</b>	<b>\$242,347</b>	<b>\$69,124</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$182,615</b>	<b>\$98,958</b>	<b>\$180,350</b>	<b>\$81,392</b>

The overage in staffing and maintenance materials and supplies relates to the rain complications at the diamonds, along with additional staffing to help prepare the diamonds at PMP for Worlds Men’s Softball World Cup.

The overage under contracted and general services relates to increased commissionaire security services in the amount of \$2,682.

The amount of \$8,824 was expensed for fencing at Mair Park. That was an unbudgeted item. The cost of Mair Park fencing is due to identified hazards to the back stops and the concerns with players and public being around them. As well, the City was required to bring in a lift to repair.

The Saskatchewan Rivers School Division is responsible for 35% of the City’s operating costs at PMP under our Joint Use Agreement. This is reconciled at yearend and reflected within the revenue portion of this budget. **Although we are seeing some increased costs due to various factors, Sask Rivers shares in that as per the terms of our Joint Use Agreement.**



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**           **PARKS AND KINSMEN PARK**  
**Department:**           **Parks, Recreation & Culture Department**  
**Fund:**                       **General Fund**

<b>PARKS / KINSMEN PARK</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Spending</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$8,000	\$2,660	\$5,260	\$2,600
Sundry Revenue	\$0	\$0	\$513	\$513
Operating Grants and Donations	\$5,000	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$13,000</b>	<b>\$2,660</b>	<b>\$5,773</b>	<b>\$3,113</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$994,683	\$444,954	\$459,770	\$14,816
Contracted and General Services	\$183,080	\$48,070	\$40,527	(\$7,543)
Grants and Donations	\$30,780	\$0	\$0	\$0
Maintenance Materials and Supplies	\$116,415	\$58,877	\$69,986	\$11,109
Fleet Expenses	\$525,220	\$233,405	\$238,941	\$5,536
Utilities	\$33,402	\$15,378	\$6,208	(\$9,170)
Insurance	\$34,030	\$17,174	\$21,182	\$4,008
<b>Total Expenses</b>	<b>\$1,917,610</b>	<b>\$817,858</b>	<b>\$836,614</b>	<b>\$18,756</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$1,904,610</b>	<b>\$815,198</b>	<b>\$830,841</b>	<b>\$15,643</b>

Salaries Wages and Benefits are over in the areas of payroll benefits.

The amount of \$4,387.34 was expensed under Maintenance Materials and Supplies for Rotary Trail 1 km Metal sign. The City received funding from the Rotary Trail Committee to fund a sign commemorating the work of the Rotary Trail Committee.





**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:**                    **PLAYGROUNDS AND PLAYSTRUCTURES**  
**Department:**                    **Parks, Recreation & Culture Department**  
**Fund:**                                    **General Fund**

<b>PLAYGROUNDS/PLAYSTRUCTURES</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$2,600	\$1,430	\$45	(\$1,385)
Operating Grants and Donations	\$20,000	\$6,500	\$15,700	\$9,200
<b>Total Revenues</b>	<b>\$22,600</b>	<b>\$7,930</b>	<b>\$15,745</b>	<b>\$7,815</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$202,110	\$31,896	\$48,558	\$16,662
Contracted and General Services	\$8,100	\$2,030	\$3,717	\$1,687
Fleet Expenses	\$3,800	\$1,746	\$9,113	\$7,367
Maintenance Materials and Supplies	\$90,300	\$52,330	\$38,895	(\$13,435)
Utilities	\$4,395	\$2,161	\$1,022	(\$1,139)
<b>Total Expenses</b>	<b>\$308,705</b>	<b>\$90,163</b>	<b>\$101,305</b>	<b>\$11,142</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$286,105</b>	<b>\$82,233</b>	<b>\$85,560</b>	<b>\$3,327</b>

**Maintenance Materials and Supplies**

The amount of \$7,377 has been expensed for metal sign constructed as part of Little Red Adventure Park to recognize the Malcolm Jenkins Foundation Donations.



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** RECREATION SUPERVISION AND CS ADMIN  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>CS ADMIN / RECREATION</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$0	\$0	\$2,014	\$2,014
Sundry	\$105,000	\$42,000	\$38,120	(\$3,880)
Operating Grants and Donations	\$22,500	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$127,500</b>	<b>\$42,000</b>	<b>\$40,134</b>	<b>(\$1,866)</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$1,193,690	\$609,240	\$581,708	(\$27,532)
Contracted and General Services	\$1,000	\$480	\$31,732	\$31,252
Maintenance Materials and Supplies	\$203,366	\$102,663	\$112,417	\$9,754
Fleet Expenses	\$3,740	\$1,881	\$1,716	(\$165)
Utilities	\$0	\$0	\$0	\$0
Insurance	\$490	\$256	\$262	\$6
<b>Total Expenses</b>	<b>\$1,402,286</b>	<b>\$714,520</b>	<b>\$727,835</b>	<b>\$13,315</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$1,274,786</b>	<b>\$672,520</b>	<b>\$687,701</b>	<b>\$15,181</b>

**The amount of \$46,369.34 has been expensed for vandalism.** The City is tracking vandalism costs in one separate account. This cost is an overage as there is no budget for vandalism.

**Salaries Wages and Benefits** is under budget in the 2nd Quarter in the amount of \$27,532.

*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

**\$22,500 Total Operating Grants and Donations Budget** is the Community Rink Affordability Grant:

AHC – (\$2,500)	East End – (\$5,000)
Kinsmen – (\$2,500)	East Hill – (\$2,500)
Steuart – (\$2,500)	West Hill – (\$2,500)
PA Golf & Curling Centre – (\$2,500)	Crescent Heights – (\$2,500)



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** CITY BEAUTIFICATION  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>CITY BEAUTIFICATION</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Spending</b>	<b>Variance</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$21,755	\$10,874	\$4,272	(\$6,602)
Contracted and General Services	\$35,000	\$17,500	\$4,800	(\$12,700)
Fleet Expense	\$670	\$504	\$600	\$96
Maintenance Materials and Supplies	\$20,720	\$10,360	\$23,205	\$12,845
Total Expenses	\$78,145	\$39,238	\$32,877	(\$6,361)
<b>TOTAL (SURPLUS) DEFICIT</b>	\$78,145	\$39,238	\$32,877	(\$6,361)



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** SASK LOTTEIRES  
**Department:** Parks, Recreation & Culture Department  
**Fund:** General Fund

<b>SASK LOTTERIES</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Spending</b>	<b>Variance</b>
<b>REVENUES</b>				
Operating Grants and Donations	\$164,239	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$164,239</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES</b>				
Grants and Donations	\$164,239	\$112,000	\$111,129	(\$871)
<b>Total Expenses</b>	<b>\$164,239</b>	<b>\$112,000</b>	<b>\$111,129</b>	<b>(\$871)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$0</b>	<b>\$112,000</b>	<b>\$111,129</b>	<b>(\$871)</b>



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Functional Area:** CITY FACILITIES: BERNICE SAYESE CENTRE, KINSMEN COMMUNITY HERITAGE CENTRE, PRINCE ALBERT PUBLIC LIBRARY – MAINTENANCE, PRINCE ALBERT GOLF & CURLING CLUB, CITY PARKS BEAUTIFICATION, TOURIST INFORMATION CENTRE AND SKATEBOARD PARK.

**Department:** Parks, Recreation & Culture Department

**Fund:** General Fund

<b>CITY FACILITIES</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
User Charges and Fees	\$17,500	\$8,760	\$8,577	(\$183)
<b>Total Revenues</b>	<b>\$17,500</b>	<b>\$8,760</b>	<b>\$8,577</b>	<b>(\$183)</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	\$75,812	\$34,726	\$31,583	(\$3,143)
Grants and Donations	\$49,490	\$40,700	\$38,080	(\$2,620)
Contracted and General Services	\$37,520	\$16,826	\$20,382	\$3,556
Maintenance Materials and Supplies	\$49,890	\$26,452	\$26,659	\$207
Fleet Expenses	\$1,000	\$500	\$540	\$40
Utilities	\$63,860	\$34,252	\$25,127	(\$9,125)
Insurance	\$24,770	\$16,386	\$17,547	\$1,161
<b>Total Expenses</b>	<b>\$302,342</b>	<b>\$169,842</b>	<b>\$159,918</b>	<b>(\$9,924)</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$284,842</b>	<b>\$161,082</b>	<b>\$151,341</b>	<b>(\$9,741)</b>

**Grants and Donations**

- Monthly Payment of \$5,417 relating to the Lease Agreement Payment to the Prince Albert Golf and Curling Club offset by Transfer from Cooke Municipal Golf Course.
- 1<sup>st</sup> Quarter Payment of \$2,500 representing the allocation to the Prince Albert Golf and Curling Club Trust Fund to fulfill the City’s commitment. 2<sup>nd</sup> Quarter Payment of \$2,500 completed in July.
- Payment of \$22,910 to Prince Albert Golf & Curling Club relating to their utility costs.
- Payment of \$12,750 from West Flat Citizen’s Group Inc. Annual Operating Grant as per the Lease Agreement with the West Flat Citizen's Group.





GENERAL FUND:  
QUARTERLY FINANCIAL REPORTING

# GENERAL GOVERNMENT



City of  
**Prince  
Albert**

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**GENERAL GOVERNMENT**

Functional Area: **GENERAL GOVERNMENT**  
 Department: **General Government**  
 Fund: **General Fund**

<b>GENERAL GOVERNMENT</b>	<b>2024 Total Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
Taxation	\$48,554,456	\$48,042,776	\$48,499,781	\$457,005
User Charges and Fees	\$20,000	\$10,000	\$37,773	\$27,773
Operating Grants and Donations	\$8,874,300	\$1,110,000	\$1,108,878	(\$1,122)
Grants in Lieu of Taxes	\$7,656,170	\$5,144,820	\$5,626,369	\$481,549
Interest and Penalties	\$631,735	\$274,989	\$540,553	\$265,564
Sundry	\$18,000	\$0	\$100	\$100
<b>Total Revenues</b>	<b>\$65,754,661</b>	<b>\$54,582,585</b>	<b>\$55,813,454</b>	<b>\$1,230,869</b>
<b>EXPENSES</b>				
Salaries Wages and Benefits	(\$885,000)	(\$500,000)	\$696,744	\$1,196,744
Contracted and General Services	\$38,000	\$24,020	\$121,479	\$97,459
Financial Charges	\$59,065	\$29,519	\$37,807	\$8,288
Grants and Donations	\$0	\$0	\$360,110	\$360,110
Interest on Long Term Debt	\$3,060	\$1,535	\$1,330	(\$205)
Fleet Expenses	\$500	\$240	\$0	(\$240)
Maintenance Materials and Supplies	\$39,000	\$37,900	\$41,621	\$3,721
Insurance	\$313,870	\$156,965	\$159,728	\$2,763
Bad Debt Expense	\$270,000	\$5,000	\$4,429	(\$571)
<b>Total Expenses</b>	<b>(\$161,505)</b>	<b>(\$244,821)</b>	<b>\$1,423,248</b>	<b>\$1,668,069</b>
<b>Operating (Surplus) Deficit</b>	<b>(\$65,916,166)</b>	<b>(\$54,827,406)</b>	<b>(\$54,390,206)</b>	<b>\$437,200</b>
<b>CAPITAL AND INTERFUND TRANSACTIONS</b>				
Amortization	\$7,800,000	\$0	\$0	\$0
Interfund Transfers	(\$4,194,745)	(\$416,633)	(\$402,336)	\$14,297
<b>Capital and Interfund Transactions</b>	<b>\$3,605,255</b>	<b>(\$416,633)</b>	<b>(\$402,336)</b>	<b>\$14,297</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>(\$62,310,911)</b>	<b>(\$55,244,039)</b>	<b>(\$54,792,542)</b>	<b>\$451,497</b>



**QUARTERLY FINANCIAL REPORTING – GENERAL FUND**

For Month Ending June 30, 2024 – 2<sup>nd</sup> QUARTER

**Taxation**

As per below, the surplus amount of \$581,453 is transferred to the various Reserves relating to revenue collected from Special Taxes and Levies.

The revenue collected from Taxation in The Yard District is credited to the Recreation Centre Reserve as part of the funding model for the Aquatic and Arenas Recreation Centre.

<b>Taxation</b>	<b>Total Budget</b>	<b>Q2 Budget</b>	<b>Q2 Actual</b>	<b>Variance</b>		<b>To Reserve</b>
General Municipal Levy	\$36,271,076	\$36,271,076	\$36,042,947	(\$228,129)		
Destination Marketing Levy	\$351,500	\$351,500	\$381,000	\$29,500		\$29,500
Street Oiling Levy	\$58,000	\$0	(\$6,776)	(\$6,776)		
Civic Facilities Levy	\$1,550,000	\$1,550,000	\$1,694,544	\$144,544		\$144,544
Library Levy	\$2,375,430	\$2,375,430	\$2,386,642	\$11,212		
Special Tax - Snow	\$1,682,850	\$1,682,850	\$1,698,380	\$15,530		\$15,530
Special Tax - Roadways	\$4,400,000	\$4,400,000	\$4,421,703	\$21,703		\$21,703
Special Tax - Police	\$554,600	\$554,600	\$551,810	(\$2,790)		(\$2,790)
Base Tax	\$720,000	\$720,000	\$808,286	\$88,286		
General Municipal Levy Supp	\$75,000	\$0	(\$2,192)	(\$2,192)		
Civic Facilities Levy Supp	\$4,000	\$0	(\$97)	(\$97)		
Current Tax Penalties	\$290,000	\$0	(\$6,654)	(\$6,654)		
Arrears Tax Penalties	\$364,000	\$229,320	\$214,807	(\$14,513)		
Tax Abatements	(\$100,000)	(\$50,000)	(\$41,477)	\$8,523		
Tax Discounts	(\$42,000)	(\$42,000)	(\$16,108)	\$25,892		
The Yard District	\$0	\$0	\$372,966	\$372,966		\$372,966
<b>Total Taxation</b>	<b>\$48,554,456</b>	<b>\$48,042,776</b>	<b>\$48,499,781</b>	<b>\$457,005</b>		<b>\$581,453</b>

**The shortfall in revenue for General Municipal Levy is covered by the increased revenue under Grants In Lieu Taxation surplus of \$363,662 as per Tax Tools.**





**Grants in Lieu**

There is additional revenue ending the 2<sup>nd</sup> Quarter relating to Grants in Lieu as follows:

Grants In Lieu	Total Budget	Q2 Budget	Q2 Actual	Variance
Federal Government	\$147,000	\$147,000	\$212,030	\$65,030
Provincial Government	\$1,830,000	\$1,830,000	\$1,941,381	\$111,381
First Nations Reserve Lands	\$379,000	\$379,000	\$566,251	\$187,251
SaskEnergy Natural Gas Franchise	\$1,000,000	\$650,000	\$760,500	\$110,500
Transgas Natural Gas Franchise	\$25,000	\$15,500	\$15,500	\$0
Power Corporation Surcharge	\$4,240,000	\$2,090,320	\$2,090,320	\$0
Eastview/Driftwood Trailer Courts	\$33,000	\$33,000	\$33,389	\$389
Twilite Motel	\$2,170	\$0	\$6,999	\$6,999
<b>Total Grants in Lieu</b>	<b>\$7,656,170</b>	<b>\$5,144,820</b>	<b>\$5,626,369</b>	<b>\$481,549</b>

The increased revenue for Provincial, Federal and First Nations Reserve Lands Grants In Lieu is as a result of increased assessment values from 2023 to 2024.

**User Charges and Fees**

There is additional revenue generated relating to removing unsafe structures.

**Interest and Penalties**

There is additional revenue generated in Interest and Penalties attributed to:

- \$259,234 - Interest revenue has exceeded budgeted revenue as prime rates increased over 1% since 2024 budget projections were prepared. The amount of interest the City receives on its daily bank balance is dependent on prime interest rates.
- \$6,324 in interest has been earned ending the 2<sup>nd</sup> Quarter for the Group Benefits Reserve. **The interest earned is transferred to the Group Benefits Reserve at yearend.**

**Salaries Wages and Benefits** includes the budgeted vacancy management savings of \$500,000 for the second quarter, \$1,000,000 for the entire fiscal year.

The amount that has been expensed ending the second quarter relate to:

- \$521,095 paid for Retro Payment for Collective Agreements.
- \$3,336 expensed in 2024 year to date include costs associated with the City’s Wellness Active Living Program and WCB Costs.



*During 2024, the majority of Salary, Wages and Benefits Expense in each Functional Area is going to indicate positive and negative fluctuations due to the request from City Council to increase vacancy savings from \$250,000 to \$1,000,000. These fluctuations should not be taken into account for the overall Functional Areas positive or negative variance, please see Executive Summary for further information in regards to this initiative.*

### **Contracted and General Services**

\$121,479 spending as follows:

- \$54,834 relating to the Group Insurance Admin Fees. This account is used to track costs paid to the City’s employee benefit provider during the year. The account is reconciled at yearend and will have an ending balance of nil.
- \$54,685 relating to Custom Unightly/Demos and Boarding up costs to removal/boarding up of unsafe structures. These costs are recovered through adding to the property owner’s tax roll. The revenue is reflected in user charges and fees.
- \$10,000 for the Lone Worker Program Agreement.
- \$1,960 related to General Insurance Consulting Services relating to fees to independent adjuster for claims (i.e. legal claims against the City).

The intent of the Lone Worker Program Agreement is protect the safety of employees working alone. To ensure the protection of our staff in emergency situations. They provide monitoring services on a continual basis after business hours, seven (7) days per week, to include log on, log off and overdue tracking services to Lone Workers.

### **Grants and Donations**

Destination Marketing Levy Grants Paid: \$360,109

The amount of \$360,109 is related to Destination Marketing Fund Grants that are approved to be **funded from the Destination Marketing Levy Reserve**. Host Committees apply for Destination Marketing Levy Funding as per the Policy. There is a corresponding yearend entry from the Reserve for the grants paid in 2024. The Events are approved as per the Policy Guidelines. This includes City Council’s recent approval for the amount of \$225,000 for World Cup Committee.



GENERAL FUND:  
QUARTERLY FINANCIAL REPORTING

# EXTERNAL AGENCIES AND PADBID



City of  
**Prince  
Albert**

**PRINCE ALBERT DOWNTOWN BUSINESS IMPROVEMENT DISTRICT**

<b>PADBID</b>	<b>2024 Budget</b>	<b>2nd Quarter Budget</b>	<b>2nd Quarter Actual</b>	<b>Variance</b>
<b>REVENUES</b>				
Taxation	\$118,000	\$30,000	\$25,810	(\$4,190)
User Charges and Fees	\$0	\$0	\$11,782	\$11,782
Operating Grants and Donations	\$0	\$0	\$5,000	\$5,000
Sundry	\$0	\$0	\$1,966	\$1,966
<b>Total Revenues</b>	<b>\$118,000</b>	<b>\$30,000</b>	<b>\$44,558</b>	<b>\$14,558</b>
<b>EXPENSES</b>				
Contracted and General Services	\$152,700	\$76,350	\$83,603	\$7,253
Grants and Donations	\$40,000	\$0	\$0	\$0
Insurance	\$200	\$200	\$8	(\$192)
Maintenance Materials and Supplies	\$27,100	\$13,564	\$23,039	\$9,475
<b>Total Expenses</b>	<b>\$220,000</b>	<b>\$90,114</b>	<b>\$106,650</b>	<b>\$16,536</b>
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$220,000</b>	<b>\$60,114</b>	<b>\$62,092</b>	<b>\$1,978</b>

**Taxation**

Those on TIPPS payments make a payment on the 2nd of every month and portion goes to PADBID for Levy.

**User Charges and Fees**

Revenue collected by PADBID for Street Fair.

**Operating Grants and Donations**

\$5,000 grant from Public Art Stimulus.



## EXTERNAL AGENCIES

EXTERNAL AGENCIES	2024 Budget	2nd Quarter Budget	2nd Quarter Actual	Variance
<b>EXPENSES</b>				
Contracted and General Services	\$2,947,190	\$1,473,620	\$1,481,162	\$7,542
Grants and Donations	\$309,180	\$154,580	\$154,590	\$10
Fleet Expenses	\$122,640	\$61,320	\$61,320	\$0
Maintenance Materials and Supplies	\$0	\$0	\$22,089	\$22,089
Total Expenses	\$3,379,010	\$1,689,520	\$1,719,161	\$29,641
<b>TOTAL (SURPLUS) DEFICIT</b>	<b>\$3,379,010</b>	<b>\$1,689,520</b>	<b>\$1,719,161</b>	<b>\$29,641</b>

The 2024 Budget approved \$26,400 increase related to the replacement of the Library's building controls for an air compressor and replacement of a control board for the elevator.

Amount of \$22,089 expensed in 2nd Quarter. This is funded by the Library Levy.

Prince Albert Public Library - Battery Replacement for UPS (Backup Power)	Upgrade to replace the current existing obsolete 211 control board. This upgrade will assist in improving reliability and extending the system life of the elevator.	11,400
Prince Albert Public Library - Building Controls for Air Compressor	Currently the Library is using a 120 volt single phase compressor which has failed a number of times, upgrading to a 208 volt 3 phase compressor this would prevent the consistent break downs we've been having.	15,000
	<b>Total for Prince Albert Public Library</b>	<b>26,400</b>

## City Council Motion – April 22, 2024

### Paratransit and Senior Transportation Services

That the Request for additional funding in the amount of \$52,971 as submitted by the Community Service Centre to maintain the Paratransit status quo level of service for 2024, be approved and funded by the Fiscal Stabilization Fund.

The amount of \$52,971 will be distributed over the remaining months of the year in the amount of \$7,567 monthly (\$7,567 x 7 months = \$52,971).





City of  
**Prince  
Albert**