



# RESERVE ALLOCATIONS



City of  
**Prince  
Albert**

**2025 BUDGET**

<b>RESERVE ALLOCATIONS</b>	<b>2025 Budget</b>	<b>2024 Budget</b>	<b>Variance</b>	<b>Projected Ending Reserve Balance 2025 (Surplus) / Deficit</b>
Alfred Jenkins Field House	\$64,000	\$77,000	\$13,000	(\$149,878)
Arenas Improvements Reserve	\$18,290	(\$10,380)	(\$28,670)	(\$83,406)
Building Inspection Services Reserve	(\$121,810)	(\$116,850)	\$4,960	(\$322,950)
Capital Works Committed Reserve	\$0	\$0	\$0	(\$459,479)
Civic Facilities Reserve	\$0	\$0	\$0	(\$285,798)
Cooke Legacy Donations Reserve	\$0	\$0	\$0	(\$10,110)
Destination Marketing Levy Reserve	\$324,590	\$351,500	\$26,910	(\$1,256,526)
Downtown Improvement Reserve	\$0	\$0	\$0	(\$277,861)
E.A. Rawlinson Facility Reserve	\$55,000	\$42,500	(\$12,500)	(\$208,349)
E.A. Rawlinson Mechanical Reserve	\$10,000	\$10,000	\$0	\$5,349
Equipment and Fleet Reserve	\$2,400,000	\$2,200,000	(\$200,000)	(\$819,894)
Fire Equipment Reserve	\$410,000	\$320,000	(\$90,000)	(\$40,318)
Fire Station Capital Reserve	\$500,000	\$100,000	(\$400,000)	(\$701,939)
Future Infrastructure	\$620,000	\$620,000	\$0	(\$1,343,036)
Golf Course Cart Reserve	\$50,000	\$40,000	(\$10,000)	(\$66,274)
Golf Course Equipment Reserve	\$100,000	\$80,000	(\$20,000)	(\$26,870)
Golf Course Reserve - Improvements	\$208,297	\$195,000	(\$13,297)	(\$348,297)
Group Benefits Reserve	\$0	(\$25,000)	(\$25,000)	(\$184,219)
Housing Reserve	\$0	(\$104,465)	(\$104,465)	(\$189,196)
Information Technology Reserve	\$425,000	\$425,000	\$0	(\$377,273)
Kinsmen Water Park Reserve	\$5,000	\$18,500	\$13,500	(\$49,126)
Northern Housing Development Reserve	\$0	\$0	\$0	(\$99,043)
Parks, Recreation and Culture Building Reserve	\$30,000	\$20,000	(\$10,000)	(\$31,562)
Parks, Recreation and Culture Land Fund Reserve	\$0	\$0	\$0	(\$81,557)
Prince Albert Slo-Pitch League Reserve	\$34,300	\$34,300	\$0	(\$98,168)
PADBID Operating Reserve	\$0	\$0	\$0	(\$85,505)
PAGCC Mechanical Reserve	(\$25,000)	\$10,000	\$35,000	(\$1,385)
Pehonan Parkway	\$82,000	\$82,000	\$0	(\$187,225)
Prime Minister's Park Reserve	\$3,130	\$3,130	\$0	(\$2,878)
Police Fleet Reserve	\$220,000	\$220,000	\$0	
Proactive Policing Reserve	(\$154,010)	(\$137,025)	\$16,985	(\$69,286)
Project Beach Volleyball Courts Reserve	\$3,000	\$3,000	\$0	(\$37,584)
Project Triple Play Reserve	\$0	\$0	\$0	(\$5,876)
Public Art Capital Reserve	(\$31,190)	\$30,000	\$61,190	(\$12,138)
Public Transit Reserve	\$0	(\$451,480)	(\$451,480)	(\$411,179)
Recreation Centre Reserve	(\$940,805)	(\$921,830)	\$18,975	\$2,846,975
Safety Reserve	\$0	\$0	\$0	(\$10,945)
Snow Management Reserve	\$0	\$0	\$0	\$224,211
South Hill Cemetery Perpetual Care Reserve	\$15,000	\$15,000	\$0	(\$79,455)
Vacant Residential Lot Program Reserve	\$0	\$0	\$0	(\$85,763)
<b>TOTAL</b>	<b>\$4,304,792</b>	<b>\$3,129,900</b>	<b>(\$1,174,892)</b>	<b>(\$5,423,813)</b>

## City of Prince Albert Reserves - Title Page

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**Reserve: Alfred Jenkins Field House Improvements Reserve**

That an Alfred Jenkins Field House Improvements Reserve be established in 2017 to assist with funding future capital projects and improvements at the Alfred Jenkins Field House site. This new Reserve was approved as part of the 2017 Budget Deliberations.

The revenue to this Reserve includes the City’s annual allocation of \$20,000 to the Reserve, sponsorship revenue, the annual rental fee paid by the Prince Albert Youth Soccer Association (PAYSA), and the annual revenue generated from the surcharges for utilizing the turf.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(524,188)</b>	<b>(85,878)</b>
Budgeted Transfer to Reserve - City Taxation	(20,000)	(20,000)
Budgeted Rental Rate Fee by PAYSA	(30,000)	(30,000)
Budgeted Facility Improve Surcharge - Turf Field	(5,500)	(5,500)
Budgeted Projected Sponsorship	(48,000)	(20,000)
2024 Facility Project for Field House	26,500	
Alfred Jenkins Field House Artificial Turf Replacement	515,310	
2025 Facility Project for New Volleyball Posts		11,500
<b>Ending Balance</b>	<b>(85,878)</b>	<b>(149,878)</b>

City Council Motion of May 15, 2023

Alfred Jenkins Field House Artificial Turf Replacement (RPT 23-183)

1. That the Request for Proposal No. 27 of 2023 for the Alfred Jenkins Field House Artificial Turf be awarded to FieldTurf in the amount of \$470,694, including Provincial Sales Tax;
2. That any Landfill fees be waived that pertain to the project;
3. That the project be funded through the Alfred Jenkins Field House Improvement Reserve in support of the Artificial Turf Replacement;
4. That Maintenance Equipment for the Artificial Turf be purchased at a cost of \$17,807.82, including taxes, funded through the Alfred Jenkins Field House Improvement Reserve.



City Council Motion of July 11, 2022

Prince Albert Youth Soccer Association Lease Agreement (RPT 22-257)

1. That the Lease Agreement between The City and Prince Albert Youth Soccer Association for the use of the turf fields and office space at the Alfred Jenkins Field House, be approved for a five (5) year term, from July 1, 2022 to June 30, 2027;
2. That a base rental fee in the amount of \$80,000 be approved, subject to rate increases on January 1 of each year based on The City's annual rates and fees review, approved through the budget process;
3. **That \$30,000 of the annual rental fee continue to be paid by the Prince Albert Youth Soccer Association and be allocated to the Alfred Jenkins Field House Capital Reserve for the future replacement of the indoor turf.**

2025 Proposed Facility Projects to be funded from Reserve:

Alfred Jenkins Field House - New Volleyball Posts	The current posts at the Alfred Jenkins Field House are 14 years old. They are used at a minimum 4 days a week for four different volleyball leagues that run from September to April each year. The current system has been failing for the last five years, with the cranks having to be replaced every 2 to 3 months.  <b>Funded from Alfred Jenkins Fieldhouse Improvements Reserve.</b>	11,500
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**Reserve: Arenas Improvement Reserve**

That an Arenas Improvements Reserve be established in Year 2017 to assist with funding future capital projects within the Art Hauser Centre, Kinsmen Arena and Dave G. Steuart Arena. This new Reserve was approved as part of the 2017 Budget Deliberations.

The revenue to this Reserve includes the City’s annual allocation of \$20,000 to the Reserve and the Facility Fees generated from the Art Hauser Centre, the Kinsmen Arena and the Dave Steuart Arena.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(75,496)</b>	<b>(65,116)</b>
Budgeted Transfer to Reserve - City Taxation	(20,000)	(20,000)
Budgeted Facility Fee - Art Hauser Centre	(15,000)	(15,000)
Budgeted Facility Fee - Kinsmen Arena	(6,090)	(6,090)
Budgeted Facility Fee - Steuart Arena	(3,530)	(1,700)
2024 Facility Projects for Art Hauser Centre	55,000	
2025 Facility Projects - Art Hauser Centre		
- Front Entrance Deck Replacement		15,500
- Replace Asphalt Flooring - Dressing Rooms		9,000
<b>Ending Balance</b>	<b>(65,116)</b>	<b>(83,406)</b>

2025 Proposed Facility Projects to be funded from Reserve:

Art Hauser Centre - Front Entrance Deck Replacement	Two portions of the west entrance concrete deck have become a tripping hazard that will need repair.  <b>Funded from the Arenas Improvements Reserve.</b>	15,500
Art Hauser Centre - Replacement of Asphalt Plank Flooring between Dressing Rooms 1-2 and 3-4	After 50 years of usage the current plank flooring is getting very slippery for skaters, the steep slope of the ramp makes it difficult for all players and individuals with skates to walk up and down the ramp without slipping.  <b>Funded from the Arenas Improvements Reserve.</b>	9,000



**Reserve: Building Services Inspection Reserve**

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. For a three year term, the surplus at yearend commencing Year 2023 from the Building Inspection Services Division relating to Building Permits will be transferred to the Building Inspection Services Reserve. That Reserve will fund a Building Inspector Class III position for approximately a three (3) year term.

**The total amount budgeted in the 2025 Budget is \$121,810. That amount will be funded from a Transfer from the Building Inspection Services Reserve.**

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(221,610)</b>	<b>(444,760)</b>
Building Inspection Surplus (estimate for 2024)	(340,000)	unknown
Funding for Building Inspector Class III Position	116,850	121,810
<b>Ending Balance</b>	<b>(444,760)</b>	<b>(322,950)</b>

City Council Motion of September 5, 2023

Building Inspection Services Reserve Establishment (RPT 23-368)

1. That a Building Inspection Services Reserve be established;
2. That all Surplus Revenue from the Building Inspection Services Division be transferred into the Building Inspection Services Reserve at the end of each year; and,
3. That a Class III Building Inspector be hired for a three (3) year term to be funded from the Building Inspection Services Reserve.



**Reserve: Capital Works Committed Reserve**

This reserve is funded by prior year's capital budgets and is comprised of City and external funding received for the carry forward capital projects. The balance in the reserve fluctuates each year based on uncompleted capital purchases and projects at year end. This reserve is only for previously approved capital items.

**Note: Carry Forward Projects to Year 2025 will be determined based on final capital spending in 2023.**

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(459,479)</b>	<b>(459,479)</b>
Budgeted Transfer to Reserve - 2024 Projects	TBD	TBD
<b>Ending Balance</b>	<b>(459,479)</b>	<b>(459,479)</b>

Budgeted Transfer to be determined based on yearend capital spending.

Beginning Balance is comprised of the following Capital Carry Forward Projects from Year 2023:

Roofing Replacement Program	355,697
Landscaping – Multiple Locations	21,983
Roadways Recapping Program	31,799
Resurfacing MSC Shop Bay Concrete Floor	50,000
	<b>459,479</b>





**Reserve: Civic Facilities Reserve**

This reserve was established in 2014 when the internal borrowing on the construction of the Alfred Jenkins Fieldhouse was paid in full. The intent of this reserve is to pay for the planning and construction of future City owned facilities.

Council has approved that the

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(301,062)</b>	<b>(285,798)</b>
Architectural and Project Management	<b>15,264</b>	
<b>Ending Balance</b>	<b>(285,798)</b>	<b>(285,798)</b>

City Council Motion of September 5, 2023

Event Centre Design Budget (RPT 23-347)

1. That the Design budget for the new Event Centre with BBB Architects and KSA Architects be increased by \$700,000, including Provincial Sales Tax, to complete the Design to Tender ready;
2. That the Development Levies generated from The Yard District be credited to the Civic Facilities Reserve;
3. That the increased architectural fees for the Event Centre Design be funded from the Civic Facilities Reserve;
4. That the City proceed with the construction of the Event Centre in The Yard District, pending approval of a Funding Model; and,
5. That the Mayor and City Clerk be authorized to execute any necessary documents, on behalf of The City, if required.



**Reserve: Cooke Legacy Donations Reserve**

This reserve is established as a Legacy Fund that will provide strong financial reserves to secure the long term future of the Golf Course for generations to come. The aim of the Legacy Fund is to accumulate cash and assets for strategic purpose, to ensure future Golf Course improvements and sustainability. The intended funds will not be used as operating capital. The Cooke Legacy Donations Reserve will be credited by donations to the Legacy Fund. City Council in 2019 approved that all funds received under Leave A Legacy Fund in support of Cooke Municipal Golf Course be allocated to the Golf Course Improvement Reserve.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>0</b>	<b>(10,110)</b>
Legacy Donations to be credited to Reserve	(10,110)	unknown
<b>Ending Balance</b>	<b>(10,110)</b>	<b>(10,110)</b>

*Note: The amount of \$10,110 has been donated to the City for the Cooke Legacy Donations Reserve as of December 9, 2024.*



**Reserve: Destination Marketing Levy Reserve**

This reserve was established to collect all the funds that are collected from the Destination Marketing Levy. The levy is identified annually as part of the approved Property Tax Bylaw. Levy is charged to the Hotels. Council Resolution No. 0182 dated April 25, 2016: "That the funds generated from the annual Destination Marketing Levy be held in a separate bank account as payments are received."

*Note: The DMF Grants paid to date are reflective of the approved Destination Marketing Levy events approved. Further events will be forwarded to the Advisory Committee for consideration of funding from the Destination Marketing Levy Reserve.*

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(1,005,130)</b>	<b>(931,936)</b>
Budgeted Transfer to Reserve - DMF Levy Funds	(351,500)	(381,000)
Tourism Coordinator - 50% Reserve Funded	41,985	56,410
New DMF Grant Applications for Approval	382,709	unknown
<b>Ending Balance</b>	<b>(931,936)</b>	<b>(1,256,526)</b>

3<sup>rd</sup> Quarter Financial Reporting ending September 30, 2024

Destination Marketing Levy Grants Paid: **\$382,709**

The amount of \$382,709 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. The Events are approved as per the Policy Guidelines.

City Council Meeting of March 4, 2024

Destination Marketing Levy Grant Funding Portion of Tourism Coordinator Salary (RPT 24-54)

That fifty percent (50%) of the Tourism Coordinator position’s funding, including benefits and annual increments, be allocated from the Destination Marketing Levy Reserve.

Council Motion of March 4, 2024: Payment of \$125,000 to be paid in 2025 for the WBSC Men’s World Cup of Softball. Payment will be made in 2025.



**Reserve: Downtown Improvement Reserve**

The Downtown Improvement Reserve Policy No. 95 is:

- a) to establish a reserve that is used exclusively for the Prince Albert Downtown Business Improvement District for projects or programs as approved by City Council; and,
- b) to assist the Prince Albert Downtown Business Improvement District in their mission to facilitate the continuing development of a vibrant and prosperous downtown.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(277,861)</b>	<b>(277,861)</b>
Budgeted Transfer to Reserve	(40,000)	(40,000)
<u>Grants to be Approved:</u>		
Major Façade Grant	10,000	10,000
Mini Façade Grant	10,000	10,000
Events (Events - Street Fair/Bike Derby, etc.)	20,000	20,000
<b>Ending Balance</b>	<b>(277,861)</b>	<b>(277,861)</b>

As of November 30, 2023, the Prince Albert Business District Improvement Board has approved total grant funding in the amount of \$3,144.05.

The grant funding of \$40,000 is included in the budget for the Prince Albert Downtown Business District Improvement (PADBID).



**Reserve: EA Rawlinson Centre Facility Fee Reserve**

This reserve was inherited from the Prince Albert Arts Board on January 1, 2015, when the City of Prince Albert took over the operations of the EA Rawlinson Facility. The reserve is funded by a \$3.00 charge placed on tickets of events held at the facility.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(159,849)</b>	<b>(202,349)</b>
Budgeted Transfer to Reserve - Ticket Sales	(65,000)	(55,000)
2024 Facility Project for EA Rawlinson	22,500	
2025 Capital - Ladder System & Guard Rail		31,000
2025 Capital - Powered Stage Monitors		18,000
	<hr/>	<hr/>
<b>Ending Balance</b>	<b>(202,349)</b>	<b>(208,349)</b>



**Reserve: EA Rawlinson Mechanical Equipment Reserve**

The purpose of this reserve is to provide a funding source for repairs of the HVAC mechanical equipment at the EA Rawlinson Centre. The reserve was established in 2003 and has had \$10,000 contributed to it annually since 2003.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>25,349</b>	<b>15,349</b>
Budgeted Transfer to Reserve - City Taxation	<u>(10,000)</u>	<u>(10,000)</u>
<b>Ending Balance</b>	<b><u>15,349</u></b>	<b><u>5,349</u></b>



**Reserve: Equipment and Fleet Reserve**

This reserve was established to purchase replacement equipment that comprises the City's equipment fleet. The reserve is funding from operating surpluses within the Equipment Fund. In the past the fund had been used to purchase large ticket items, but over the last several years administration has worked on a fleet plan to ensure the financial sustainability of the reserve and the proper management of the City's fleet assets. This reserve does not include Golf Course Fleet, Police Fleet or Fire Fleet as they have their own reserve.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(4,940,794)</b>	<b>(2,609,894)</b>
Budgeted Transfer to Reserve - City Taxation	(2,200,000)	(2,400,000)
2024 Capital Fleet Purchases Approved	2,885,000	
2023 C/F Capital Fleet Purchases Approved	2,098,900	
Savings with Awarded Tenders for Fleet Purchases	(453,000)	
 <u>2025 Capital Fleet Purchases:</u>		
<b>Parks, Recreation and Culture</b>		
11 Foot Mower		200,000
1/2 Ton Crew Cab Truck Accident Replacement		65,000
1/2 Ton Crew Cab Truck		65,000
Utility Vehicle		40,000
 <b>Public Works</b>		
Sewer Jet Truck		800,000
2 Street Sweepers		770,000
Garbage Truck with Rapid Compactor		575,000
2 Tandem Single Axle Trucks		530,000
Roadways Grader		500,000
4 Yard Wheel Loader		450,000
3 1/2 Ton Crew Cab Trucks		195,000
<b>Ending Balance</b>	<b>(2,609,894)</b>	<b>(819,894)</b>

Note: The following three units will be delivered and expensed in 2026:

- Sewer Jet Truck: \$800,000
- Garbage Truck: \$575,000
- 2 Tandem Trucks: \$530,000

The total amount of \$1,905,000 as shown above will be approved in 2025 to ensure they are ordered, however, they will be expensed in Year 2026, leaving a projected ending surplus balance of \$2,724,894 for 2025.



**Reserve: Fire Equipment Reserve**

This reserve was established in 2009 to mitigate the fluctuation in budgeting for the equipment required at Fire Services. The funding of this reserve was based on the capital plan of the Fire Service at that time. The amount of funding to this reserve is due for another comprehensive review based on the change in managers and composition of the Fire Fleet and Equipment.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(1,036,898)</b>	<b>(1,168,898)</b>
Budgeted Transfer to Reserve - City Taxation	(320,000)	(410,000)
<u>Fire Capital Fleet Purchases:</u>		
2024 - Replace Ultra High Pressure Mounted Skid	150,000	
2024 - SCBA's Replacement Program	38,000	
2023 - Replacement of Unit 2108 - Fire Engine		1,403,780
2025 - Fully Equipped Fire Services SUV		75,000
2025 - SCBA Replacement		49,800
2025 - Positive Pressure Fan		10,000
<b>Ending Balance</b>	<b>(1,168,898)</b>	<b>(40,318)</b>

Note: For the Fire Engine Truck, 90% will most likely be paid in Year 2026. The Reserve is not charged until a cash payment is made. The Reserve should maintain a surplus balance with the annual budgeted transfers to the Reserve.

City Council Motion of September 5, 2023

Pumper Fire Engine Tender 24/23 (RPT 23-345)

That the approved cost for the purchase of a new Pumper Fire Engine from Westvac Industrial LTD. be increased by \$40,000 for a total amount of \$1,403,788, including all applicable taxes, to replace the specified and now unavailable Cummins L9 Engine with a Cummins X12 Engine and compatible transmission.





**Reserve: Fire Station Reserve**

This reserve was established in 2023 by City Council Motion of June 12, 2023. The City of Prince Albert currently has no reserve funding earmarked for future fire stations. The establishment and funding of a fire station reserve is a financially sound way for the City to accumulate funds for future fire station planning and acquisition, while offsetting the amount requiring financing in the foreseeable future. An established reserve will not cover all of the costs needed for additional fire stations, however an established reserve, in time will cover potential costs associated with lot development, station design and engineering.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(101,939)</b>	<b>(201,939)</b>
Accrued Interest from GIC at Yearend	unknown	unknown
Budgeted Transfer to Reserve - City Taxation	(100,000)	(500,000)
<b>Ending Balance</b>	<b>(201,939)</b>	<b>(701,939)</b>

Note: 3<sup>rd</sup> Quarter Financial Reporting ending September 30, 2024

- \$3,588 interest generated from GIC.

City Council Motion of June 12, 2023

Dr. Andre Marais Bequeathal (RPT 23-220)

1. That a Fire Station Reserve Fund be established to fund future Fire Stations;
2. That the bequeathal of \$100,000 from Dr. Andre Marais’s Estate, to the Prince Albert Fire Department, be allocated to the Fire Station Reserve Fund to assist with funding future Fire Stations; and,
3. That the Financial Services Department invest the \$100,000 into a Guaranteed Investment Certificate (GIC).

Executive Committee Motion of March 13, 2023

Fire Station Capital Reserve (RPT 23-95)

That the following be forwarded to an upcoming City Council meeting for consideration:

1. That a Fire Station Reserve be established to fund future Fire Stations; and,
2. That funding of the Fire Station Reserve at an annual amount of \$500,000 be referred for consideration during the 2024 Budget deliberations.



**Reserve: Future Infrastructure Reserve**

This reserve was established in 2011 during budget deliberations when the City Manager asked for an infrastructure levy to balance operations and fund a dedicated future infrastructure reserve. The intent of the reserve was to allocate funds annually and use the accumulated balance to fund large capital projects.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(1,076,428)</b>	<b>(723,036)</b>
Budgeted Transfer to Reserve - City Taxation	(620,000)	(620,000)
Max Clunie Field and Harry Jerome Track Project	750,000	
2024 Capital - Midtown Spray Park and Playground	140,874	
2022 C/F Project - Pedestrian Bridge Replacement	82,518	
<b>Ending Balance</b>	<b>(723,036)</b>	<b>(1,343,036)</b>

City Council Motion of September 5, 2023

Max Clunie Field & Harry Jerome Track Project (RPT 23-350)

That \$750,000 be approved from the Future Infrastructure Reserve in support of the Harry Jerome Track Replacement.



**Reserve: Golf Course Carts Reserve**

This reserve was established in 2014 so that the Golf Course Carts would be self sustaining in regards to their own fleet management. The reserve is funded by operating surplus of the Golf Course Cart fleet.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(68,039)</b>	<b>(16,274)</b>
Budgeted Transfer to Reserve - Golfing Fees	(40,000)	(50,000)
2023 Capital C/F - Golf Carts Purchase	91,765	
<b>Ending Balance</b>	<b>(16,274)</b>	<b>(66,274)</b>



**Reserve: Golf Course Equipment Reserve**

This reserve was established in 2014 so that the Golf Course would be self sustaining in regards to their own fleet management. The reserve is funded by operating surplus of the Golf Course fleet of equipment.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(229,411)</b>	<b>(46,870)</b>
Budgeted Transfer to Reserve - Golfing Fees	(80,000)	(100,000)
2024 - Replacement of Unit 6137 Fairway Mower	109,369	
2024 - Replacement of Unit 6205 Turbine Blower	14,745	
2023 - New Addition - Trim and Surround Mower	68,500	
2023 - Fringe Cut Mower	69,927	
2025 - Fairway Mower		120,000
<b>Ending Balance</b>	<b>(46,870)</b>	<b>(26,870)</b>

**Reserve: Golf Course Improvements Reserve**

This reserve was established to fund Golf Course improvements and was funded by a set amount of funding each year until 2010. In 2010, Council approved that the funding of the reserve be based on the current year's surplus in the Golf Course operations. Thereby making the Golf Course reserve funding "user paid" and the Golf Course a 100% user paid City operation.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(209,544)</b>	<b>(273,000)</b>
Budgeted Transfer to Reserve - (Surplus) / Deficit	(60,000)	(54,297)
Budgeted Projected Sponsorship	(75,000)	(94,000)
Revenue - Pathway Fees and Cart Rentals	(60,000)	(60,000)
Reconstruction and Repair of Pathways Capital	60,000	60,000
2024 Capital - Repair of Stonewall and Tee signs	2,544	
Long Term Debt Payment - Golf Course Irrigation	69,000	73,000
<b>Ending Balance</b>	<b>(273,000)</b>	<b>(348,297)</b>

2025 Rates & Fees – Cooke Municipal Golf Course (RPT 2025-19)

1. That a 2.5% increase to the Rates & Fees for Cooke Municipal Course be approved.
2. That the annual Sponsorship Funding for Cooke Municipal Golf Course be allocated to the Golf Course Improvements Reserve.
3. That \$60,000 of the annual Revenue generated through Pathway Fees and Cart Rentals be allocated to the Golf Course Improvements Reserve for the purpose of Pathway Reconstruction and Repair.



**Reserve:                    Group Benefit Reserve**

This reserve was established in 2016 by City Council motion. As the City had previously accounted for the majority of this funding, the reserve is created by reallocating from the "General Fund - Accumulated Surplus" to "General Fund - Group Benefit Reserve". This reserve is to be used to fund future group benefits upon negotiations with the groups involved in the City Group Benefit plan (per Letters of Understanding).

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(209,219)</b>	<b>(184,219)</b>
Transfer from Reserve - 2024 Budget Approved	25,000	
<b>Ending Balance</b>	<b>(184,219)</b>	<b>(184,219)</b>

Please note that the remaining funds in the Reserve are to be paid out to the employees once the calculations are finalized.



**Reserve:                    Housing Reserve**

This reserve was established in 2010 as the Affordable Housing Reserve but was renamed the Housing Reserve in 2018 as per the Housing Reserve Policy. The reserve is to be funded by an amount equal to \$42,850 from municipal taxation as approved by City Council during budget deliberations and an amount equal to approximately 4% of funds raised from the sale of City developed residential lands.

**For Year 2025 similar to Year 2024, the amount of \$42,850 is not being transferred to the Reserve due to fiscal challenges.**

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(450,125)</b>	<b>(189,196)</b>
Budgeted Transfer to Reserve - Land Sales Profit	unknown	unknown
Prince Albert Housing Authority Losses - Updated	139,416	0
Affordable Housing Program Applications	90,000	
Derelict Property Demolition Incentive Program	16,513	unknown
First Time Home Buyers Applications Approved	15,000	unknown
<b>Ending Balance</b>	<b>(189,196)</b>	<b>(189,196)</b>

Note: The approved budgeted transfer from Housing Reserve for the Prince Albert Housing Authority was \$104,465. Correspondence has been received from Saskatchewan Housing Corporation advising the 2023 Settlement Municipal Share for Housing Projects is \$139,416.

*Note: Council has approved to date Applications in the amount of \$105,000 to be funded from the Housing Reserve; and \$16,513 for the Derelict Property Demolition Incentive Program.*

City Council Meeting of December 2, 2024

Housing Reserve Funding (RPT 2024-323)

That the following be forwarded to the 2025 Budget Deliberations for consideration:

1. That four percent (4%) of 2024 Municipal Residential Land Sales be contributed to the Housing Reserve in 2025; and,
2. That once the housing needs assessment is complete, further review of the City’s Housing Programs be completed and information provided to the Executive Committee for review and consideration for the 2026 budget year.



### First Time Home Buyer Program

At the City Council meeting held on January 24, 2022, City Council approved the First Time Home Buyer Program, funded by the Housing Reserve. The intent of the program is to provide grants of up to \$5,000 to form part of the required down payment and closing costs; cover the cost of an immediate, significant home repair; or a combination of the two for a first time home buyer.

The First Time Home Buyer Program is funded through the Housing Reserve. **Five grants of up to \$5,000 each can be approved annually.**

### Derelict Property Demolition Incentive Programs

City Council Meeting of June 3, 2024

\$1 Lot and Derelict Property Demolition Incentive Programs (RPT 2024-158)

1. That the following changes be made to the \$1 Lot Program: a. That the \$10,000 retainer requirement be removed; and,
  - b. That the Quit Claim and build commitment requirements be at the discretion of Administration;
2. That a Derelict Property Demolition Incentive be established, providing up to a \$10,000 grant in the form of a waiver of City Landfill fees, to be funded by the Housing Reserve;
3. That the tax revenue generated from properties that benefit from the Derelict Property Demolition Incentive be directed to the Housing Reserve until the value of each grant has been recovered; and,
4. That Administration provide members of Council with an update of the established Programs in one (1) year.



**Reserve: Information Technology Reserve**

This reserve was established in 2012 to mitigate budgeting fluctuations on purchases for information technology infrastructure systems such as servers, data storage, networks, back-up systems, end user computing and printing. In 2022, the purpose of the reserve was expanded to include planning for the evolution of the City’s business systems such as the Great Plains financial system, online payments through the City’s website, corporate records management, GIS, asset management and other systems. The annual allocation to the reserve is required to fund the 10-year plan for renewal and expansion of the City's infrastructure and business systems needs.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(517,133)</b>	<b>(237,793)</b>
Budgeted Transfer to Reserve - City Taxation	(425,000)	(425,000)
IT Capital C/F Projects from 2023 and 2024	704,340	
<u>IT Capital Projects Budgeted for Year 2025:</u>		
Digital Safety Management Solutions		91,420
End User Computing		92,000
Govstak		35,000
Records Management		17,500
Replace Audiometric Hearing Test Software		12,000
Theatre Manager Replacement		37,600
	<b>(237,793)</b>	<b>(377,273)</b>



**IT Capital Purchases Budgeted for Year 2024:**

IT Projects	\$108,400	
Backups	\$45,200	
Citizen Portal	\$17,500	
Parking Ticket Management System	\$18,000	
City Works Expansion	\$25,000	
Data Centre	\$20,000	
		\$234,100

**IT Carry Forward Projects from 2023:**

Cybersecurity Dual Authentication	\$25,000	
Tape Back up System	\$30,000	
Cloud Backup / Disaster Recover	\$24,373	
Agenda Management	\$46,230	
On-line Payments (Virtual City Hall)	\$10,500	
GP Reporting Enhancements	\$18,000	
Business Process Optimization	\$29,785	
Switch Renewal (remote sites)	\$59,000	
City Hall Implementation	\$75,000	
Wi-Fi City Hall & Remote	\$94,177	
Customer Consolidation	\$6,000	
Balance of the SD Swan Project	\$52,173	
		\$470,240

<b><u>TOTAL PROJECTS</u></b>	<b><u>\$704,340</u></b>
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**Reserve: Kinsmen Water Park Surcharge Reserve**

This reserve was established in Year 2015 and is funded by an allocation of \$1 per admission to the Kinsmen Water Park. The reserve concept was created by City Council during discussions on the funding of the slide repairs. The intent of the reserve is for funding of repairs and capital at the Kinsmen Water Park.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(51,626)</b>	<b>(70,126)</b>
Budgeted Transfer to Reserve - Admission %	(25,000)	(25,000)
2024 Facility Project	6,500	
2025 Facility Project		
- New Pool Cleaning Robot		5,000
- New Pool Drain Covers		3,000
- Replace Circulation Pump - Landing Pool		12,000
2025 Capital - Kinsmen Water Park Boiler Replacement		26,000
<b>Ending Balance</b>	<b>(70,126)</b>	<b>(49,126)</b>

2025 Facility Project approved to be funded from Reserve:

Kinsmen Water Park - New Pool Cleaning Robot	Currently Aquatics has one pool robot. This would allow for a second pool robot to help reduce cleaning time and would be helpful when one goes down for repair.  <b>Funded from the Kinsmen Water Park Surcharge Reserve.</b>	5,000
Kinsmen Water Park - New Pool Drain Covers	All pool drain covers are 5 years old and need to be replaced.  <b>Funded from the Kinsmen Water Park Surcharge Reserve.</b>	3,000
Kinsmen Water Park - Replace circulation pump for landing pool	This pump is 10 years old and has recently given pool staff operational issues. After doing a backwash they have a lot of trouble get it back in operation.  <b>Funded from the Kinsmen Water Park Surcharge Reserve.</b>	12,000



**Reserve:                              Municipal Cultural Action Plan Reserve**

This Reserve was established in 2024 to fund initiatives outlined in the Municipal Cultural Action Plan. The Reserve was approved as part of the 2024 Budget Deliberations. The Reserve will be set up for the Municipal Cultural Action Plan/Culture Plan so that funds can be carried over year to year to fund larger projects or initiatives.

	<b>2024</b>	<b>2025</b>
	<u>(Surplus) Deficit</u>	<u>(Surplus) Deficit</u>
<b>Beginning Balance</b>	<b>0</b>	<b>0</b>
Annual Surplus to Fund Cultural Initiatives	<u>unknown</u>	<u>unknown</u>
<b>Ending Balance</b>	<b>0</b>	<b>0</b>

3<sup>rd</sup> Quarter Financial Reporting ending September 30, 2024

Surplus - Municipal Culture Plan Reserve: \$3,622



**Reserve: Northern Housing Development Reserve**

The purpose of this reserve was originally to fund home care homes (Mont St. Joseph). The purpose then evolved into funding affordable housing projects. Council, through budget deliberations, decided to discontinue funding the reserve once all commitments were fully funded. Subsequent to the decision to fund only commitments, some of the projects with committed funding did not materialize therefore leaving a balance in the reserve account. The balance has not changed since 2010.

**City Council Motion of March 19, 2019: "That the Northern Housing Development Reserve Fund remain as is to be utilized for future Senior Housing or Long Term Care Projects."**

	<u>2024</u>	<u>2025</u>
	(Surplus) Deficit	(Surplus) Deficit
<b>Beginning Balance</b>	<b>(99,043)</b>	<b>(99,043)</b>
<b>Ending Balance</b>	<b>(99,043)</b>	<b>(99,043)</b>



**Reserve: Parks, Recreation and Culture Building Reserve**

This reserve was established to fund contracted services for the planning of new recreational facilities and to fund the Recreation Facility Grant Program. Administration is recommending a transfer to the Parks, Recreation and Culture Building Reserve in the annual amount of \$30,000 going forward to set aside funds for future maintenance projects and to fund the Recreation Facility Grant Program. The Recreation Facility Grant Program offers maintenance project funding to community organizations that lease and operate City facilities.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(5,334)</b>	<b>(1,562)</b>
Budgeted Transfer to Reserve - City Taxation	(20,000)	(30,000)
Recreation Facility Grant Program	18,772	
Carlton Park Community Club Request - Funding	5,000	
<b>Ending Balance</b>	<b>(1,562)</b>	<b>(31,562)</b>

Council Motion of February 15, 2022

Kinsmen Naming Rights Agreement (RPT 22-67)

That the remaining \$20,000, received from the Kinsmen Club in increments of \$5,000 per year for four (4) years from 2023 to 2026, be allocated to the Parks, Recreation and Culture Building Reserve to be utilized by the Carlton Park Community Club for future capital projects.

City Council of February 12, 2024

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 Parks, Recreation and Culture 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 Scoreclock.



**Reserve: Parks, Recreation and Culture Land Fund Reserve**

This reserve was established to fund the development of parks throughout the City. The reserve is funded by an allocation of 5% of property sales in the Land Fund. The reserve has been in existence since prior to 2005. In 2017, the Mechanical Equipment Reserve funding was depleted and per Council resolution, and the funding of the projects was transferred to this reserve.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(168,180)</b>	<b>(81,557)</b>
Budgeted Transfer to Reserve - 5% Res Land Sales	unknown	unknown
Recreation Facility Grant Program	16,623	
Rotary Adventure Park Shortfall - Funding	70,000	
<b>Ending Balance</b>	<b>(81,557)</b>	<b>(81,557)</b>

City Council Meeting of July 10, 2024

2024 Recreation Facility Grant Program – 1st Intake (RPT 2024-224)

That the following recommendations be approved under the 1st intake of the 2024 Recreation Facility Grant Program and funded through the Parks, Recreation and Culture Land Fund Reserve:

1. That the Carlton Park Community Club receive \$3,469.96 for replacement of a water heater and pressure relief valve in the hall, replacement of the cold line on their beverage cooler and repair of the locks to the hall and zamboni doors;
2. That the East End Community Club receive \$3,153.00 for replacement of the thirty (30) pound refrigerant cylinders and cylinder deposits, upgrading to Light Emitting Diode lighting and repair to the water heater along with other minor maintenance repairs; and,
3. That the Nordale Community Club receive \$10,000 for washroom upgrades, including replacement of all toilets, sinks, urinal components, ceiling tiles and counters.

City Council Meeting of August 19, 2024

Rotary Adventure Park Shortfall Funding (RPT 2024-231)

That up to \$70,000 be funded from the Parks, Recreation and Culture Land Fund Reserve to fund the shortfall in funding for the Rotary Adventure Park Enhancements.



**Reserve: Prince Albert Slo-Pitch League Reserve**

That a PA Slo-Pitch League Reserve Fund be established to accept all sponsorship funds for the purpose of Capital Improvements at the Lakeland Ford Park. Council Resolution No. 0250 dated May 16, 2016.

The revenue to the Reserve is generated from sponsorship, naming rights at Lakeland Ford Park and an annual infrastructure fee per team associated with the Prince Albert Slo-Pitch League.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(130,688)</b>	<b>(106,888)</b>
Budgeted Projected Sponsorship	(34,300)	(34,300)
Purchase of New Kubota Side by Side for League	28,100	
2024 Capital: PA Slo-Pitch League Improvements	30,000	
2025 Capital: PA Slo Pitch League Improvements		43,020
<b>Ending Balance</b>	<b>(106,888)</b>	<b>(98,168)</b>

City Council Meeting of October 7, 2024

PA Slo-Pitch League License Agreement and Equipment Purchase (RPT 2024-297)

1. That the License Agreement between the City of Prince Albert and the Prince Albert Slo-Pitch League for a five (5) year term commencing with the 2025 Season and ending with the 2029 Season, be approved;
2. That the Mayor and City Clerk be authorized to execute the License Agreement on behalf of the City; and,
3. **That the purchase of one new Kubota Side-by-Side to support the Prince Albert Slo-Pitch League in the delivery of their maintenance requirements at the Car Guy’s Ball Park Facility be approved at a cost of \$28,100, plus applicable taxes, from the Prince Albert Slo-Pitch League Reserve Fund.**





**Reserve: PADBID Operating Reserve**

This reserve holds the accumulated surplus of the Prince Albert Downtown Business Improvement District. The reserve is adjusted annual for the surplus or deficit from operations.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(85,505)</b>	<b>(85,505)</b>
Budgeted Transfer to Reserve - Operating Surplus	unknown	unknown
<b>Ending Balance</b>	<b>(85,505)</b>	<b>(85,505)</b>



**Reserve: PAGCC Mechanical Equipment Reserve**

This reserve is providing a funding source for repairs of the HVAC mechanical equipment at the Prince Albert Golf and Curling Club facility. This reserve is funded by an annual allocation of \$10,000 from taxation.

**THIS IS NOT THE TRUST THAT THE CITY HOLDS FOR THE PRINCE ALBERT GOLF AND CURLING CLUB.**

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(16,385)</b>	<b>(26,385)</b>
Budgeted Transfer to Reserve - City Taxation	(10,000)	(10,000)
2025 Facility Project - Ice Plant Overhaul		35,000
<b>Ending Balance</b>	<b>(26,385)</b>	<b>(1,385)</b>

2025 Facility Project approved to be funded from Reserve:

PAGCC Mechanical Equipment Reserve – Ice Plant Overhaul	Ice plant overhaul. <b>Funded from the PAGCC Mechanical Equipment Reserve.</b>	35,000
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**Reserve: Pehonan Parkway Reserve**

This reserve was established in 2005 upon the establishment of the Pehonan Parkway. The City previously received funding from 50% of an annual grant from the Provincial Government (capital component of the grant agreement). Effective January 1, 2016, the Provincial Funding was cut. Administration is recommending that the transfer to the Reserve continue to be funded by the City's taxation. Expenditures from this reserve are endorsed and recommended by the Pehonan Parkway Governance Committee but approved by Council.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(48,225)</b>	<b>(105,225)</b>
Budgeted Transfer to Reserve - City Taxation	(82,000)	(82,000)
2024 Capital: Boat Launch Review	25,000	
<b>Ending Balance</b>	<b>(105,225)</b>	<b>(187,225)</b>



**Reserve: Prime Minister’s Park Improvement Reserve**

This reserve was established for Minor Softball to use for repairs and improvements to the ball diamonds. Up until 2012, Minor Softball has provided the funding for the City's annual contribution to the reserve based on operations of the Prime Minister Park concession. However, in 2016 there had been an operating change to the concession and the City is now operating it. The 2016 allocation is from the surplus at the concession. The Reserve was approved to be changed to the name "Prime Minister's Park Improvement Reserve."

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(26,618)</b>	<b>252</b>
Budgeted Transfer to Reserve - Concession Surplus	(3,130)	(3,130)
2024 Capital - Prime Minister's Park Improvements	30,000	
<b>Ending Balance</b>	<b>252</b>	<b>(2,878)</b>



**Reserve: Proactive Policing Reserve**

City Council in 2021 approved the Multi-Year Proactive Policing Strategy for the Prince Albert Police Service as presented. Council approved that the City transfers to the Prince Albert Board of Police Commissioners the funding amount of \$554,000 annually to be directed to the Proactive Policing Strategy for the Prince Albert Police Service. Any unspent funds from the City transfer of \$554,000 annually be forwarded to the Police Service Proactive Policing Reserve created specifically to fund the proposed six (6) year Multi-Year Proactive Policing Strategy for the Prince Albert Police Service. (Council Resolution No. 0191 dated May 3, 2021)

The Proactive Policing Reserve is funded from a Police Base Tax of \$35.00 to be charged per property classification, with multi-residential being charged \$35.00 per unit annually.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(360,321)</b>	<b>(223,296)</b>
Budgeted Transfer to Reserve - Police Base Tax	(554,600)	(554,600)
Proactive Policing Strategy Police Service - Budget	691,625	
Proactive Policing Strategy Police Service - Budget		708,610
<b>Ending Balance</b>	<b>(223,296)</b>	<b>(69,286)</b>

2025 Budget for the Proactive Policing Unit:

Salaries Wages and Benefits	\$643,464
Fleet Expenses	\$56,673
Maintenance Materials and Supplies	\$8,470
<b>Total 2025 Budget - Proactive Policing Unit</b>	<b>\$708,607</b>



**Reserve: Project Beach Volleyball Courts Reserve**

The Project Beach Volleyball Courts Reserve was established for all revenue received from the Project Beach Committee and to fund all capital expenditures within the approved project budget. (Council Resolution No. 0246 dated May 16, 2016)

That fifty percent (50%) of the annual rental rate paid by the Prince Albert Volleyball Association is allocated to the Project Beach Capital reserve. (Council Resolution No. 0357, dated June 27, 2016).

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(31,584)</b>	<b>(34,584)</b>
Budgeted Transfer to Reserve - 50% PAVA Rate	(3,000)	(3,000)
<b>Ending Balance</b>	<b>(34,584)</b>	<b>(37,584)</b>

**Reserve: Project Triple Play Reserve**

This reserve was established to collect revenue received for the Project Triple Play Committee and to fund all capital expenditures within the approved project budget. Council Resolution No. 0160 dated April 5, 2016. Council approved that a capital budget of \$1,401,800 through in-kind support and cash donations for the upgrades to the fastball diamonds at Prime Ministers' Park be approved.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(5,876)</b>	<b>(5,876)</b>
<b>Ending Balance</b>	<b>(5,876)</b>	<b>(5,876)</b>



**Reserve: Public Art Capital Reserve**

That a Public Art Capital Reserve be implemented in 2017 funded through an annual General Fund budget allocation of \$30,000. Terms of Reference for the establishment of a Public Art Committee to facilitate the formation of a public art plan.

A Public Art Working Group, working with the Prince Albert Arts Board and the Arts & Cultural Coordinator, developed a Public Art Policy which included public consultation. City Council approved the Public Art Policy on November 24, 2016 (Council Resolution No. 0222). The Policy identifies that a minimum of \$30,000 be allocated annually to the Public Art Reserve Fund.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(43,645)</b>	<b>(71,328)</b>
Budgeted Transfer to Reserve - City Taxation	(30,000)	(30,000)
Canadian Heritage Grant	(10,000)	
2024 Capital - Commission of Artwork		28,000
<u>Budgeted Spending on Public Art:</u>		
Public Art Stimulus Fund	5,000	7,500
Working Group Meetings	29	250
Maintenance to Public Art	7,288	10,000
Passage Home Education and Promotion		3,500
Updated Public Art Brochure		2,500
Passage Home Unveiling		5,750
Passage Home Project Management		1,690
Commission of Public Art		30,000
<b>Ending Balance</b>	<b>(71,328)</b>	<b>(12,138)</b>





**Reserve: Public Transit Reserve**

That a Public Transit Reserve be implemented and funded from the operating surplus of the Public Transit Fleet within the Equipment Fund. In 2017 the City purchased seven new public transit buses and the City previously had one existing Public Transit bus. The reserve is being established so that the Public Transit Fleet will be self-sustaining in regards to its own fleet management. This new reserve was approved as part of the 2019 Deliberations.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(862,659)</b>	<b>(411,179)</b>
2024 Increased Transit Service Contracted	451,480	0
<b>Ending Balance</b>	<b>(411,179)</b>	<b>(411,179)</b>



**Reserve: Recreation Centre Reserve**

The 2024 Budget will be requesting approval for the establishment of a Recreation Centre Reserve. This Reserve will track the revenues, sponsorship, and expenditures for the Aquatic and Arenas Recreation Centre. As per the City’s Property Tax Bylaw, the City collects revenue from the annual Civic Facilities Levy. **The revenue generated from the annual Civic Facilities Levy will now be credited to the Recreation Centre Reserve. The Levy will provide funding for the annual interest and principle payments for the debt financing borrowed.**

	<u>2024</u> <u>(Surplus) Deficit</u>	<u>2025</u> <u>(Surplus) Deficit</u>
<b>Beginning Balance</b>	<b>(2,474,110)</b>	<b>2,255,318</b>
Debt Financing Approved in 2024	(18,000,000)	
Debt Financing Remaining Borrowed	(9,747,373)	
Ultimate Recipient Holdback due on Final Release		(2,199,900)
Budgeted Transfer to Reserve - Levy Collected	(1,694,592)	(1,550,000)
Fundraising Campaign	(500,000)	(3,900,000)
Re-allocated Capital Financing	(3,997,443)	
Re-allocated Capital Financing	(845,142)	
The Yard Building Permit Revenue	(55,436)	
The Yard Taxation Revenue	(374,630)	(512,000)
Prince Albert Elks Lodge No. 58 Donation	(26,000)	(26,000)
<u>Borrowing of \$16.0 million</u>		
Annual Interest & Principal Loan Payment	794,351	794,351
<u>Borrowing of \$30.0 million</u>		
Annual Interest & Principal Loan Payment	1,695,689	1,695,689
<u>Borrowing of \$18.0 million</u>		
Accrued Interest owing for 2024	510,000	
Annual Interest & Principal Loan Payment		4,071,727
Capital Expenditures Estimated	36,243,940	2,000,000
DCG Fundraising Campaign	432,600	185,800
DCG Fundraising Campaign - Budget	150,000	
Federal Lobbyist	140,000	30,000
Donor Perfect Software for Fundraising Campaign	3,464	1,990
<b>Ending Balance</b>	<b>2,255,318</b>	<b>2,846,975</b>



**The interest and principle expenses for total Debt Financing are funded from a transfer from the Recreation Centre Reserve, as such, nil impact to the 2025 Budget.**

City Council Meeting of December 11, 2023

That a Recreation Centre Reserve for the funding of the Prince Albert Recreation Centre Project be established.

**Recreation Centre Reserve**

- “1. That a Recreation Centre Reserve be established for the funding of the Prince Albert Recreation Centre Project;*
- 2. That City Council Resolution No. 0287 dated September 5, 2023, to allocate The Yard District Development Levies to the Civic Facilities Reserve, be rescinded;*
- 3. That the Recreation Centre Reserve be credited with the following:*
  - a. Annual revenue collected from the Civic Facilities Levy;*
  - b. Building Permit revenue generated annually from The Yard District;*
  - c. Applicable Taxation revenue generated annually from The Yard District;*
  - d. Development Levy revenue generated annually from The Yard District;  
and*
  - e. All Fundraising revenue collected for the Prince Albert Recreation Centre Project.*
- 4. That the amount of \$47,147.09 credited to the Civic Facilities Reserve in 2022 from the Building Permit and Taxation Revenue of The Yard District be transferred to the Recreation Centre Reserve;*
- 5. That the Recreation Centre Reserve fund the annual debt financing payments for the borrowing related to the Aquatic and Arenas Recreation Centre; and,*
- 6. That all approved capital expenditures relating to the Prince Albert Recreation Centre be funded from the Recreation Centre Reserve.”*

City Council Motion of March 27, 2023

Prince Albert Elks Lodge No. 58 – Request for Tax Exemption Agreement and Donation – Year 2023 to 2027 (RPT 23-115)

That a Tax Exemption Agreement between The City and the Prince Albert Elks Lodge No. 58 for a five (5) year term be approved as follows:

**A donation of \$26,000 for the years 2023 to 2027** be received on or before October 31st of each year to be dedicated towards the Aquatic and Arenas Recreation Centre.

City Council Meeting of April 22, 2024

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

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.**

City Council Meeting of September 16, 2024

Convention and Cultural Event Centre Memorandum of Understanding with Woodland Cree First Nations (RPT 2024-277)

1. That the Memorandum of Understanding between The City, Montreal Lake Cree Nation, Peter Ballantyne Cree Nation and Lac La Ronge Indian Band, be approved;
2. That the balance of borrowed monies, in the amount of **\$845,141.89 that remains following the completion of the Marquis Road West Expansion, be transferred to the Recreation Centre Reserve;**
3. That the City Manager be authorized to extend the Consulting Services Agreement between The City and Douglas B. Richardson, K.C. on a month to month basis following the October 19, 2024 expiration date, if required, **to be funded from the Recreation Centre Reserve, to a maximum amount of \$75,000; and,**

4. That the Mayor and City Clerk be authorized to execute the Memorandum of Agreement, Consulting Services Agreement extension and any other applicable documents on behalf of The City, if required.

Council Meeting of October 7, 2024

Naming Recognition for Aquatic and Arenas Recreation Centre (RPT 2024-308)

1. That the Gift Agreement between Lake Country Co-operative Association and The City of Prince Albert be approved;
2. That the City Manager be authorized to extend the Capital Campaign Agreement between DCG Philanthropic Services Inc. and The City on a month-to-month basis following the September 30, 2024 expiration date, to be funded by the **external funding received in the Recreation Centre Reserve, to a maximum amount of \$330,000; and,**
3. That the Mayor and City Clerk be authorized to execute the Gift Agreement and Capital Campaign Agreement Extension, and any other applicable documents, on behalf of The City.

**Reserve: Safety Reserve**

This reserve was established during 2017 for the purpose of funding safety programs and projects within the corporation of the City of Prince Albert. The intent is not to fund ongoing operating items, but one-time capital and operating projects geared at enhancing safety of our employees. The funding of this reserve is from refund of surpluses held by the Saskatchewan Workers Compensation Board.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(40,945)</b>	<b>(10,945)</b>
2024 Capital: MSC Shop Bay Concrete Floor	30,000	0
<b>Ending Balance</b>	<b>(10,945)</b>	<b>(10,945)</b>



**Reserve:                      Snow Management Reserve**

In 2014, there was the establishment of a Snow Management Reserve to fund any overages regarding snow management. This fund also includes any year-end surpluses to be credited to this Reserve.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>224,211</b>	<b>224,211</b>
Projected Surplus/Deficit for Year	unknown	unknown
<b>Ending Balance</b>	<b>224,211</b>	<b>224,211</b>



**Reserve: South Hill Cemetery Perpetual Care Reserve**

This budget item relates to revenue collected from Perpetual Care Fees. Administration is requesting that a South Hill Cemetery Perpetual Care Reserve be established. This reserve will be used for future Cemetery maintenance as approved by Council. New Reserve approved in the 2020 Budget Deliberations.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(49,455)</b>	<b>(64,455)</b>
Budgeted Transfer to Reserve - Care Fees	(15,000)	(15,000)
<b>Ending Balance</b>	<b>(64,455)</b>	<b>(79,455)</b>





**Reserve: Vacant Residential Lot Program Reserve**

This reserve was approved as part of the 2024 Property Tax tools. That a Reserve be established for the revenue collected from the Vacant Residential Land Minimum Tax relating to the Vacant Residential Lot Program. That Reserve will fund the Vacant Residential Lot Program and the incentives.

	<b>2024</b>	<b>2025</b>
	<b>(Surplus) Deficit</b>	<b>(Surplus) Deficit</b>
<b>Beginning Balance</b>	<b>(145,763)</b>	<b>(85,763)</b>
Vacant Residential Land Minimum Tax	TBD	TBD
Approved Vacant Lot Program Applications	60,000	unknown
<b>Ending Balance</b>	<b>(85,763)</b>	<b>(85,763)</b>

To date, the amount of \$60,000 has been approved for the Vacant Residential Lot Program.

The revenue to be credited to the Reserve from the Vacant Residential Land Minimum Tax will be finalized at yearend.





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