



City of Humboldt
July 22, 2024 - Regular Council Meeting - 05:30 PM

- 1 Call To Order**
- 2 Adopt Agenda**
 - 2.1 Conflict of Interest
- 3 Public Acknowledgement**
- 4 Public Hearing**
 - 4.1 Suspend Council Meeting
 - 4.2 Public Hearing - Discretionary Use "Dwelling Group"
 - 📎 Report - Public Hearing - Discretionary Use "Dwelling Group"
 - 4.3 Public Hearing - Bylaw No. 07/2024 - Zoning Bylaw Amendment
 - 📎 Report - Public Hearing - Bylaw No. 07/2024 - Zoning Bylaw Amendment
 - 4.4 Public Hearing - Bylaw No. 08/2024 - Zoning Bylaw Amendment
 - 📎 Report - Public Hearing - Bylaw No. 08/2024 - Zoning Bylaw Amendment
 - 4.5 Resume Meeting
- 5 Approve Minutes**
 - 5.1 Minutes of the Regular Meeting of Council held June 24, 2024
 - 📎 Minutes of the Regular Meeting of Council held June 24, 2024
- 6 Delegations**
 - 6.1 MNP - 2023 Audited Financial Statements
 - 📎 2023 Audited Financial Statements
 - 6.1.1 Recommendation - 2023 Audited Financial Statements
- 7 Correspondence**
 - 7.1 "A" Items Requiring Council Resolution
 - 7.2 "B" Items Received for Information Only
 - 📎 Minutes of the Central Area Transportation Planning Committee Meeting held March 27, 2024
- 8 Committee Reports**
 - 8.1 Vacate Chair
 - 8.2 Minutes of the Executive Committee Meeting held July 8, 2024
 - 📎 Minutes of the Executive Committee Meeting held July 8, 2024
 - 8.3 Minutes of the Humboldt & District Museum and Gallert Board dated June 13, 2024
 - 📎 Minutes of the Humboldt & District Museum and Gallery Board dated June 13, 2024

- 9 Bylaws**
- 9.1 Recommendation - Planning Coordinator - Bylaw 07/2024 Zoning Map Amendment –
Parcels CC and DD
- 📎 Report - Bylaw No. 07/2024 Zoning Map Amendment – Parcels CC and DD
 - 📎 Bylaw No. 07/2024 - Amend Bylaw 04/2016 The Zoning Bylaw
- 9.2 Bylaw No. 07/2024 - Amend Bylaw 04/2016 The Zoning Bylaw
- 9.3 Bylaw No. 07/2024 - Amend Bylaw 04/2016 The Zoning Bylaw
- 9.4 Recommendation - Planning Coordinator Bylaw 08/2024 Zoning Map Amendment -
"East Caleb Lot"
- 📎 Report - Bylaw 08/2024 Zoning Map Amendment - "East Caleb Lot"
 - 📎 Bylaw No. 08/2024 - Amend Bylaw 04/2016 The Zoning Bylaw
- 9.5 Bylaw No. 08/2024 - Amend Bylaw 04/2016 The Zoning Bylaw
- 9.6 Bylaw No. 08/2024 - Amend Bylaw 04/2016 The Zoning Bylaw
- 9.7 Resume Chair
- 10 New Business**
- 10.1 Recommendation - City Controller - 2023 Public Accounts
- 📎 Report - 2023 Public Accounts
- 10.2 Recommendation - City Controller - Increasing City's Established Debt Limit
- 📎 Report - Increasing City's Established Debt Limit
- 10.3 Recommendation - City Controller - Council Appointment to City Positions
- 📎 Report - Council Appointment to City Positions
- 10.4 Recommendation - City Controller - Downtown Street Closure Requests
- 📎 Report - Downtown Street Closure Requests
- 10.5 Recommendation - Finance Manager - Natural Gas Contract Authorization
- 📎 Report - Natural Gas Contract Authorization
- 10.6 Recommendation - Director of Leisure Services - 2024 Municipal Election
- 📎 Report - 2024 Municipal Election
- 10.7 Recommendation - Planning Coordinator - Discretionary Use - Dwelling Group 313 6th
Ave
- 📎 Report - Discretionary Use - Dwelling Group 313 6th Ave
- 11 Enquiries**
- 12 Committee of the Whole**
- 13 Adjourn**



CITY OF HUMBOLDT REPORT

TITLE: Public Hearing – Discretionary Use – Dwelling Group

PREPARED BY: Jace Porten, Interim City Clerk

REVIEWED BY: Joe Day, City Manager

PREPARED FOR: City Council

DATE: July 22, 2024

RECOMMENDATION

That this report be accepted for information and filed.

BACKGROUND

Pursuant to Section 55(2) of the Planning and Development Act 2007, public notice shall be given before Council is to consider a discretionary use application. The City of Humboldt has received a discretionary use application to operate a **Dwelling Group** at 313 6th Ave. - legally described as Lot 9 Block 65 Plan 65H00461.

CURRENT SITUATION

The notice was posted at City Hall and on the City's web site for ten clear days prior to the Regular Council meeting on July 22nd 2024, at which Council will consider the matter and notices were provided to the property owners within the 75 metre boundary. Those wishing to submit their comments on this matter must have made their submission to the Interim City Clerk by noon on Thursday, July 18, 2024.

FINANCIAL IMPLICATION

There is no anticipated financial impact of the recommended action.

CONCLUSION

The Interim City Clerk did not receive any written submissions by the deadline as a part of the public hearing.

CITY OF HUMBOLDT REPORT

TITLE: Public Hearing – Bylaw No. 07/2024 – Zoning Bylaw Amendment

PREPARED BY: Jace Porten, Interim City Clerk

REVIEWED BY: Joe Day, City Manager

PREPARED FOR: City Council

DATE: July 22, 2024

RECOMMENDATION

That this report be accepted for information and filed.

BACKGROUND

Pursuant to Section 24(1)(a) of the Planning and Development Act 2007, public notice shall be given before Council is to consider the adoption, amendment or repeal of a bylaw for an official community plan district plan, or zoning bylaw.

At the City Council meeting on June 24, 2024 the City of Humboldt introduced Bylaw No. 07/2024, a bylaw to amend Bylaw No. 04/2016 – The Zoning Bylaw. The amendment, if approved, will rezone Parcels CC and DD Plan 101876452 from R4 – Acreage Residential to R3A – Small Lot Residential

CURRENT SITUATION

The notice was posted at City Hall and on the City’s web site for two weeks prior to the Regular Council meeting on July 22nd 2024, at which Council will consider the matter and notices were provided to the property owners within the 75 metre boundary. Those wishing to submit their comments on this matter must have made their submission to the Interim City Clerk by noon on Thursday, July 18, 2024.

FINANCIAL IMPLICATION

There is no anticipated financial impact of the recommended action.

ATTACHMENT

- Email of opposition

CONCLUSION

One email was received in opposition and is attached to this report.

Humboldt Planning

From: Bill Goodsman
Sent: Sunday, July 7, 2024 12:47 PM
To: Humboldt Planning
Subject: Zoning bylaw 101876452

I will be away and can't attend the meeting but here are my thoughts. Condo and duplex are usually for rental which brings lower life people and transient people. Which bring theft and drug problems to our streets. It also reduces the resale value of our property. These are my thoughts. Thanks

CITY OF HUMBOLDT REPORT

TITLE: Public Hearing – Bylaw No. 08/2024 – Zoning Bylaw Amendment

PREPARED BY: Jace Porten, Interim City Clerk

REVIEWED BY: Joe Day, City Manager

PREPARED FOR: City Council

DATE: July 22, 2024

RECOMMENDATION

That this report be accepted for information and filed.

BACKGROUND

Pursuant to Section 24(1)(a) of the Planning and Development Act 2007, public notice shall be given before Council is to consider the adoption, amendment or repeal of a bylaw for an official community plan district plan, or zoning bylaw.

At the City Council meeting on June 24, 2024, the City of Humboldt introduced Bylaw No. 07/2024, a bylaw to amend Bylaw No. 04/2016 – The Zoning Bylaw. The amendment, if approved, will rezone a portion of Parcel MR1 Plan 64H05159 from CS – Community Services/Institutional District to R3 – Core Mixed Residential District.

CURRENT SITUATION

The notice was posted at City Hall and on the City’s web site for two weeks prior to the Regular Council meeting on July 22nd 2024, at which Council will consider the matter and notices were provided to the property owners within the 75 metre boundary. Those wishing to submit their comments on this matter must have made their submission to the Interim City Clerk by noon on Thursday, July 18, 2024.

FINANCIAL IMPLICATION

There is no anticipated financial impact of the recommended action.

ATTACHMENT

- Email of opposition

CONCLUSION

One email was received in opposition and is attached to this report.

Humboldt Planning

From: Marcia Indzeoski
Sent: Thursday, July 4, 2024 9:27 AM
To: Humboldt Planning
Subject: RE: zoning amendment R4 to R3 Bylaw No 04/2016

I m a believer of green space

On Wed, 3 Jul 2024 20:51:49 +0000, Humboldt Planning <planning@humboldt.ca> wrote:

Good afternoon Marcia,

Thank you for your feedback, I will make sure council is informed. Is there a reason I can give to council that as to why you oppose?

Cheers,
Tanner Zimmerman
Planning Coordinator
(he/him)

City of Humboldt
T: 306.682.2525, ext.654
E: planning@humboldt.ca
W: www.humboldt.ca

If you receive this email in error, please do not review, distribute or copy the information.
Please contact the sender and delete the message and any attachments.

-----Original Message-----

From: Marcia Indzeoski
Sent: Wednesday, July 3, 2024 7:47 AM
To: Humboldt Planning
Subject: zoning amendment R4 to R3 Bylaw No 04/2016

I am not in favor of the above noted amendment



**City of Humboldt
Meeting Minutes**

Regular Meeting of Council June 24, 2024 - 05:30 PM

- PRESENT:
- Chair Councillor Kelly Herperger
 - Councillor Larry Jorgenson
 - Councillor Roger Nordick
 - Councillor Rob Muench
 - Councillor Roger Korte
 - City Manager Joe Day
 - City Controller/Interim City Clerk Jace Porten
 - Director of Public Works Peter Bergquist
 - Director of Leisure Services Mike Ulriksen
 - Director of Protective Services Mike Kwasnica
 - Marketing and Development Manager Penny Lee

1 Call To Order

Mayor Behiel called the meeting to order at 5:32 p.m.

Resolution:
2024.142

2 Adopt Agenda

That the agenda be adopted as presented. Discussion occurred that new business will take place before bylaws.

2.1 Conflict of Interest

Councillor Korte declared a conflict of interest with agenda item 10.10 as the councillor is employed by the applicant.
Councillor Muench declared a conflict of interest with agenda item 10.10 as the councillor resides within the 75m boundary of the property.

3 Public Acknowledgement

Councillor Nordick acknowledged the organizers of the Filipino Festival on a successful 3rd annual event.
Councillor Muench acknowledged the Living Skies Music Festival for hosting the event in the City.
Councillor Jorgenson acknowledged PBR rodeo and the community groups that assisted in that event.

Councillor Kelly Herperger

Interim City Clerk – Jace Porten

Councillor Jorgenson acknowledged the Bill Brecht Park community on their fundraising efforts to update that park.

4 Public Hearing

Resolution: 4.1
2024.143

Suspend Council Meeting

Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Roger Nordick

That the Regular Meeting of Council be suspended and that we move to enter the Public Hearing, the time being 5:35p.m.

CARRIED

Resolution: 4.2
2024.144

Public Hearing - Borrowing Bylaw No. 06/2024

Moved By: Councillor Roger Korte
Seconded By: Councillor Rob Muench

That this report be accepted for information and filed.

Resolution: 4.3
2024.145

Public Hearing - Discretionary Use

Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Roger Nordick

That this report be accepted for information and filed.

Resolution: 4.4
2024.146

Resume Meeting

Moved By: Councillor Roger Korte
Seconded By: Councillor Rob Muench

That the Public Hearing be closed, and that Council revert to the Regular Meeting, the time being 5:36 p.m.

5 Approve Minutes

Resolution: 5.1
2024.147

Minutes of the Regular Meeting of Council held May 27, 2024

Moved By: Councillor Roger Korte
Seconded By: Councillor Rob Muench

That the Minutes of the Regular Meeting of Council held May 27, 2024 be approved as recorded and circulated.

Resolution: 5.2
2024.148

Minutes of the Special Meeting of Council held June 10, 2024

Moved By: Councillor Roger Nordick
Seconded By: Councillor Larry Jorgenson

That the Minutes of the Special Meeting of Council held June 10, 2024 be approved as recorded and circulated.

6 Delegations

7 Correspondence

7.1 "A" Items Requiring Council Resolution

7.2 "B" Items Received for Information Only

8 Committee Reports

Councillor Kelly Herperger

Interim City Clerk – Jace Porten

Resolution: 8.1 Executive Committee
 2024.149 **Moved By:** Councillor Roger Korte
Seconded By: Councillor Roger Nordick

That the Minutes of the Executive Committee Meeting held June 24, 2024 be accepted for information.

Resolution: 8.2 Reid Thompson Public Library Board
 2024.150 **Moved By:** Councillor Rob Muench
Seconded By: Councillor Roger Korte

That the minutes of the Reid-Thompson Public Library Board meeting dated May13, 2024 be accepted for information and filed.

9 Bylaws

Resolution: 9.1 Recommendation - Interim City Clerk - Bylaw 06/2024 2024
 2024.161 **Wastewater Treatment Facility Borrowing Bylaw**
Moved By: Councillor Rob Muench
Seconded By: Councillor Roger Korte

That this report be accepted for information and filed.

CARRIED

Resolution: 9.2 Bylaw 06/2024 - 2024 Wastewater Treatment Facility Borrowing
 2024.162 **Bylaw**
Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Roger Nordick

Resolved that Bylaw No. 06/2024, being a bylaw to provide for the borrowing of funds for the purpose of financing the wastewater treatment facility and upgrades to lift stations 1 and 4, be introduced and read a first time.

CARRIED

Resolution: 9.3 Bylaw 06/2024 - 2024 Wastewater Treatment Facility Borrowing
 2024.163 **Bylaw**
Moved By: Councillor Roger Korte
Seconded By: Councillor Rob Muench

Resolved that Bylaw No. 06/2024, being a bylaw to provide for the borrowing of funds for the purpose of financing the wastewater treatment facility and upgrades to lift stations 1 and 4, be read a second time.

CARRIED

Resolution: 9.4 Bylaw 06/2024 - 2024 Wastewater Treatment Facility Borrowing
 2024.164 **Bylaw**
Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Rob Muench

Resolved that Bylaw No. 06/2024, being a bylaw to provide for the borrowing of funds for the purpose of financing the wastewater treatment facility and upgrades to lift stations 1 and 4, be given three readings at this meeting.

CARRIED UNANIMOUSLY

Councillor Kelly Herperger

Interim City Clerk – Jace Porten

Resolution: 9.5 **Bylaw 06/2024 - 2024 Wastewater Treatment Facility Borrowing Bylaw**
 2024.165
Moved By: Councillor Roger Nordick
Seconded By: Councillor Larry Jorgenson

Resolved that Bylaw No. 06/2024, being a bylaw to provide for the borrowing of funds for the purpose of financing the wastewater treatment facility and upgrades to lift stations 1 and 4, be read a third time and now be adopted.

CARRIED

Resolution: 9.6 **Recommendation - Planning Coordinator - Bylaw 07/2024 Zoning Map Amendment – Parcels CC and DD**
 2024.166
Moved By: Councillor Roger Korte
Seconded By: Councillor Rob Muench

That this report be accepted for information and filed.

Resolution: 9.7 **Bylaw 07/2024 - Amend Bylaw 04/2016 The Zoning Bylaw**
 2024.167
Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Roger Korte

Resolved that Bylaw No. 07/2024, being a bylaw to amend Bylaw 04/2016 The Zoning Bylaw, be introduced and read a first time.

CARRIED

Resolution: 9.8 **Recommendation - Planning Coordinator Bylaw 08/2024 Zoning Map Amendment - Parcel 152463674**
 2024.168
Moved By: Councillor Roger Nordick
Seconded By: Councillor Rob Muench

That this report be accepted for information and filed.

CARRIED

Resolution: 9.9 **Bylaw 08/2024 - Amend Bylaw 04/2016 The Zoning Bylaw**
 2024.169
Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Roger Korte

Resolved that Bylaw No. 08/2024, being a bylaw to amend Bylaw 04/2016 The Zoning Bylaw, be introduced and read a first time.

CARRIED

10 New Business

Resolution: 10.1 **Recommendation - Proclamation - Canadian Comic Book Week**
 2024.151
Moved By: Councillor Roger Nordick
Seconded By: Councillor Rob Muench

That Councilor Herperger be authorized to proclaim June 23-29, 2024 as "Canadian Comic Book Week" in the City of Humboldt.

CARRIED

Councillor Kelly Herperger

Interim City Clerk – Jace Porten

Resolution: 2024.152 10.2 Recommendation - Director of Protective Services - Pest Control Officer Policy

Moved By: Councillor Roger Nordick
Seconded By: Councillor Roger Korte

That Policy No. 4470 – Duties of Pest Control Officer be revised as attached and further that #8 of the Policy include that the Pest Control Officer clearly identify their vehicle when on duty.

CARRIED

Councilor Muench asked for the motion to be amended to include marking the vehicle when the Pest Control Officer is on duty.

Resolution: 2024.153 10.3 Recommendation - Interim City Clerk - Council Appointments to Boards, Committees, and City Positions

Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Rob Muench

That Laurie Warford be removed from Humboldt Broncos Memorials Committee as a member of the Humboldt Bronco Board, and further

That Laurie Warford be appointed to the Humboldt Broncos Memorials Committee as a member of Public at Large, on a two-year term expiring January 31, 2026,

And that Murray Knackstedt be appointed to the City Position of Pest Control Officer, pursuant to provincial requirements.

CARRIED

Resolution: 2024.154 10.4 Recommendation - City Controller - Construction Loan - Sole-Source

Moved By: Councillor Roger Nordick
Seconded By: Councillor Larry Jorgenson

That the City of Humboldt sole-source a construction loan of \$12 million from RBC Royal Bank for the construction of the new Wastewater Treatment Facility, and the required upgrades to Lift Stations 1 and 4, at a fixed rate of 5.41%.

CARRIED

Resolution: 2024.155 10.5 Recommendation - Director of Leisure Services - Heavy Duty UTV Sole-Source

Moved By: Councillor Roger Korte
Seconded By: Councillor Rob Muench

That a sole-source purchase be awarded to GBC Equipment for the supply of a Kubota Heavy-Duty Utility Task Vehicle (UTV) to replace Unit #L252 at an estimated cost of \$35,510 (plus GST).

Councillor Kelly Herperger

Interim City Clerk – Jace Porten

Resolution: 10.6 Recommendation - Director of Public Works - 2024 Pickup Truck Tender
2024.156

Moved By: Councillor Roger Nordick
Seconded By: Councillor Larry Jorgenson

That Capital GMC be awarded the tender for supply of one ½ ton truck in the value of \$51,148.64 including PST; and further,

That South 20 Dodge be awarded the tender of supply of one ¾ ton truck in the value of \$65,633.06 including PST; and further,

That the pickup trucks being replaced be sold through a public competition.

CARRIED

Resolution: 10.7 Recommendation - Director of Public Works - South Sector Concept Update
2024.157

Moved By: Councillor Roger Korte
Seconded By: Councillor Larry Jorgenson

That a sole-source engineering services contract for the South Sector Stormwater Concept Update be awarded to Allied Infrastructure for an approximate value of \$24,000 plus applicable taxes.

CARRIED

Resolution: 10.8 Recommendation - Marketing & Development Manager - Rezoning of Parcel 152463674
2024.158

Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Rob Muench

That Administration proceed with the steps necessary to bring the property known as Parcel 152463674, Blk/Par MR1-Plan64H05159, Ext. 0 to market as multi-residential properties.

CARRIED

Resolution: 10.9 Recommendation - Marketing & Development Manager - Rezoning of Parcels CC and DD
2024.159

Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Roger Korte

That Administration proceed with the steps necessary to bring properties known as Parcels CC and DD, Plan Number 101876452 to market as multi-residential properties.

CARRIED

Councillor Kelly Herperger

Interim City Clerk – Jace Porten

Resolution: 2024.160 10.10 Recommendation - Planning Coordinator - Discretionary Use Storage Compound/Facility

Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Roger Nordick

That a Discretionary Use be approved to operate a Storage Compound at 1203 5th Ave – legally described as Block 18, Plan F3466 Ext. 2.

Name	Yes	No	Abstained	Absent
Michael Behiel				✓
Kelly Herperger	✓			
Larry Jorgenson	✓			
Amanda Klitch				✓
Roger Korte				✓
Rob Muench				✓
Roger Nordick		✓		

CARRIED

11 Enquiries

Councillor Muench enquired on paving opportunities of Water Ridge Crescent area, and in addition, enquired with paving the service roads that are under the Urban Highway Connector Program.

Councillor Muench also enquired on an update of the status on Kruse Road and if there are opportunities of cold mix or patching in that location.

12 Committee of the Whole

Resolution: 2024.170 13

Adjourn
Moved By: Councillor Larry Jorgenson
Seconded By: Councillor Roger Korte

That we do now adjourn, the time being 6:35 p.m.

Councillor Kelly Herperger

Interim City Clerk – Jace Porten

Draft for Discussion Purposes Only

City of Humboldt
Consolidated Financial Statements
December 31, 2023

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Draft for Discussion Purposes Only

Management's Responsibility

To the Ratepayers of the City of Humboldt:

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of the consolidated financial statements.

Council is composed entirely of council members who are neither management nor employees of the City. Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the annual consolidated financial statements. Council fulfills these responsibilities by reviewing the financial information and discussing relevant matters with management. Council is also responsible for the appointment of the City's external auditors.

MNP LLP is appointed by Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with both management and Council to discuss their audit findings.

July 22, 2024

Mayor

City Manager

To His Worship the Mayor and City Council of the City of Humboldt:

Opinion

We have audited the consolidated financial statements of the City of Humboldt (the "City"), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

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

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Humboldt, Saskatchewan

July 22, 2024

Chartered Professional Accountants

City of Humboldt
Consolidated Statement of Financial Position
As at December 31, 2023

Statement 1

	2023	2022
FINANCIAL ASSETS		
Cash and Cash Equivalents (Note 2)	8,312,510	10,177,824
Taxes Receivable - Municipal (Note 3)	388,057	314,331
Other Accounts Receivable (Note 4)	908,755	619,126
Assets Held for Sale (Note 5)	1,293,127	800,670
Local Improvements Receivable	42,932	75,451
Long-Term Investments (Note 6)	29,210	29,053
Loan Receivable (Note 7)	150,000	150,000
Total Financial Assets	11,124,591	12,166,455
LIABILITIES		
Accounts Payable and Accrued Liabilities Payable	2,092,389	2,280,297
Deposits and Performance Bonds	434,727	428,058
Deferred Revenue (Note 8)	100,282	65,795
Long-Term Debt (Note 9)	2,539,232	2,760,152
Asset Retirement Obligation (Note 10)	87,851	-
Total Liabilities	5,254,481	5,534,302
NET FINANCIAL ASSETS	5,870,110	6,632,153
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	56,080,095	52,581,508
Prepayments and Deferred Charges	33,958	27,445
Inventory of Materials and Supplies	307,226	299,742
Total Non-Financial Assets	56,421,279	52,908,695
ACCUMULATED SURPLUS (Schedule 8)	62,291,389	59,540,848

Contingent Liabilities (Note 11)

Commitments (Note 12)

 Mayor

 Councillor

The accompanying notes are an integral part of these consolidated financial statements

City of Humboldt
Consolidated Statement of Operations
For the year ended December 31, 2023

Statement 2

	2023 Budget	2023	2022
REVENUES			
Tax Revenue (Schedule 1)	9,543,980	9,834,068	9,221,530
Other Unconditional Revenue (Schedule 1)	1,240,000	1,239,656	1,091,955
Fees and Charges (Schedule 4, 5)	6,203,980	6,525,322	5,692,942
Conditional Grants (Schedule 4, 5)	181,430	285,530	362,504
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)	-	102,439	(24,726)
Land Sales - Gain (Loss) (Schedule 4, 5)	300,000	155,462	355,017
Investment Income and Commissions (Schedule 4, 5)	159,350	489,625	203,275
Other Revenues (Schedule 4, 5)	33,540	654,061	347,499
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	362,700	318,833	1,860,005
Total Revenues	18,024,980	19,604,996	19,110,001
EXPENSES			
General Government Services (Schedule 3)	1,370,340	1,384,034	1,495,886
Protective Services (Schedule 3)	1,774,010	1,680,627	1,718,792
Transportation Services (Schedule 3)	3,222,070	3,380,294	3,233,664
Environmental and Public Health Services (Schedule 3)	716,910	692,769	706,021
Planning and Development Services (Schedule 3)	430,890	328,136	352,322
Recreation and Cultural Services (Schedule 3)	4,491,580	5,125,676	4,413,445
Utility Services (Schedule 3)	4,310,090	4,262,919	4,274,072
Total Expenses	16,315,890	16,854,455	16,194,202
Annual Surplus of Revenues over Expenses	1,709,090	2,750,541	2,915,799
Accumulated Surplus, Beginning of Year	59,540,848	59,540,848	56,625,049
Accumulated Surplus, End of Year	61,249,938	62,291,389	59,540,848

City of Humboldt
Consolidated Statement of Change in Net Financial Assets
For the year ended December 31, 2023

Statement 3

	2023 Budget	2023	2022
Annual Surplus of Revenues over Expenses	1,709,090	2,750,541	2,915,799
(Acquisition) of tangible capital assets	(3,961,790)	(6,185,401)	(4,418,952)
Amortization of tangible capital assets	2,429,100	2,628,393	2,427,391
Proceeds on disposal of tangible capital assets	-	160,860	3,870
Loss (gain) on the disposal of tangible capital assets	-	(102,439)	24,726
Deficit of capital expenses over expenditures	(1,532,690)	(3,498,587)	(1,962,965)
Use (acquisition) of prepayments and deferred charges	-	(6,513)	(9,921)
Consumption (acquisition) of supplies inventory	-	(7,484)	46,245
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(13,997)	36,324
Increase (Decrease) in Net Financial Assets	176,400	(762,043)	989,158
Net Financial Assets - Beginning of Year	6,632,153	6,632,153	5,642,995
Net Financial Assets - End of Year	6,808,553	5,870,110	6,632,153

The accompanying notes are an integral part of these consolidated financial statements

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

Statement 4

	2023	2022
Cash provided by (used for) the following activities		
Operating:		
Annual Surplus of Revenues over Expenses	2,750,541	2,915,799
Amortization	2,628,393	2,427,391
Loss (gain) on disposal of tangible capital assets	(102,439)	24,726
	5,276,495	5,367,916
Change in assets/liabilities		
Taxes Receivable - Municipal	(73,726)	(16,987)
Other Accounts Receivable	(289,629)	(90,999)
Assets Held for Sale	(492,457)	98,502
Local Improvement Receivable	32,519	30,798
Accounts and Accrued Liabilities Payable	(187,908)	1,027,143
Deposits and Performance Bonds	6,669	(9,971)
Deferred Revenue	34,487	21,534
Asset Retirement Obligation	87,851	-
Inventory of Materials and Supplies	(7,484)	46,245
Prepayments and Deferred Charges	(6,513)	(9,921)
Cash provided by operating transactions	4,380,304	6,464,260
Capital:		
Acquisition of tangible capital assets	(6,185,401)	(4,418,952)
Proceeds from the disposal of tangible capital assets	160,860	3,870
Cash applied to capital transactions	(6,024,541)	(4,415,082)
Investing:		
Increase in investments	(157)	(121)
Loan receivable advances	-	(150,000)
Cash applied to investing transactions	(157)	(150,121)
Financing:		
Long-term debt repaid	(220,920)	(213,999)
Cash applied to financing transactions	(220,920)	(213,999)
Change in Cash and Cash Equivalents during the year	(1,865,314)	1,685,058
Cash and Cash Equivalents - Beginning of Year	10,177,824	8,492,766
Cash and Cash Equivalents - End of Year	8,312,510	10,177,824

The accompanying notes are an integral part of these consolidated financial statements

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

1. Significant Accounting Policies

The consolidated financial statements of the City of Humboldt (the "City") have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the City are as follows:

- a) **Basis of Accounting:** The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **Reporting Entity:** The consolidated financial statements consolidate the assets, liabilities and flow of resources of the City. The entity is comprised of all of the organizations that are owned or controlled by the City and are, therefore, accountable to the Council for the administration of their financial affairs and resources.
- c) **Collection of Funds for Other Authorities:** Collection of funds by the City for the school boards are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in Note 3.
- d) **Government Transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:
 - a) the transfers are authorized;
 - b) any eligibility criteria and stipulations have been met; and
 - c) reasonable estimates of the amounts can be made.

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

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

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

- e) **Other (Non-Government Transfer) Contributions:** Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the City if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.
- f) **Deferred Revenue: Fees and Charges:** Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- g) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- h) **Net Financial Assets:** Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- i) **Non-Financial Assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- j) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate the surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- k) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

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

1. Significant Accounting Policies - continued

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

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

Measurement of Financial Instruments:

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

<u>Financial Statement line item</u>	<u>Measurement</u>
Cash and Cash Equivalents	Cost or amortized cost
Other Accounts Receivable	Amortized cost
Long-Term Investments	Cost or amortized cost
Loan Receivable	Amortized cost
Accounts Payable and Accrued Liabilities	Amortized cost
Deposits and Performance Bonds	Amortized cost
Long-Term Debt	Amortized cost

- m) **Inventories:** Inventories of materials and supplies expected to be used by the City are valued at the lower of cost or replacement cost and net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- n) **Assets Held for Sale:** Assets held for sale are valued at the lower of adjusted cost or net realizable value. Adjusted cost includes amounts for land acquisition and improvements to prepare the land for sale. The City is committed to selling the asset, the asset is in a condition to be sold, the asset is publicly seen to be for sale, there is an active market for the asset, there is a plan in place for selling the asset and the sale is reasonably anticipated to be completed within one year of the financial statement date.
- o) **Tangible Capital Assets:** Tangible capital assets, which include all amounts directly attributable to acquisition, construction, development or betterment of the asset are recorded at cost. Donated tangible capital assets received, are recorded at their fair market value at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets, less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The City's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	15 Years
Buildings	40 Years
Vehicles and Equipment	
Vehicles	10 Years
Machinery and Equipment	5 to 20 Years
Leased capital assets	Lease term
Infrastructure Assets	
Infrastructure Assets	15 to 90 Years
Water and Sewer	75 - 90 Years
Road Network Assets	15 - 40 Years

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

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

Capitalization of Interest: The City does not capitalize interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded in the consolidated financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital leases and recorded as tangible capital assets. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight-line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

- p) **Employee Benefit Plans:** Contributions to the City multiemployer defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the City's obligations are limited to their contributions.

City of Humboldt

Notes to the Consolidated Financial Statements

For the year ended December 31, 2023

1. Significant Accounting Policies - continued

- q) **Measurement Uncertainty:** The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period.

Measurement uncertainty impacts the following financial statement areas:

- Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary.
- The measurement of materials and supplies are based on estimates of volume and quality.
- Amortization is based on the estimated useful lives of tangible capital assets.
- The liability associated with asset retirement obligations are measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date, the discount rate, and inflation.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

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

The segments (functions) are as follows:

General Government Services: Provides for the administration of the City.

Protective Services: Comprised of expenses for Police and Fire protection and includes bylaw enforcement, building standards and inspections.

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

Environmental and Public Health Services: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services to the City.

Planning and Development: Provides for neighbourhood development and sustainability.

Recreation and Culture Services: Provides for community services through the provision of recreation and leisure services.

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

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

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

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

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

- t) **Loan Guarantees:** The City provides loan guarantees for various organizations, which are not consolidated as part of the City's Statements. As the guarantees represent potential financial commitments for the City, these amounts are considered as contingent liabilities and not formally recognized as liabilities until the City considers it likely for the borrower to default on its obligation and the amount of the liability can be estimated. The City monitors the status of the organizations, loans, and lines of credit annually and in the event that payment by the City is likely to occur, a provision will be recognized in the Statements.

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

1. Significant Accounting Policies - continued

u) **New Standards and Amendments to Standards:
Effective for Fiscal Years Beginning On or After April 1, 2023:**

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

PS 3400, Revenue, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer. The standard is mandatory for fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted. The standard may be adopted retroactively or prospectively.

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

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

v) **New Accounting Policies Adopted During the Year:**

PS 3450 Financial Instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

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

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

Prospective application: During the year, the City adopted a new accounting policy with respect to recording a liability for asset retirement obligations on assets owned by the City. The City now accounts for such transactions as the legal obligation for remediation is incurred. Prior to this, the City accounted for these transactions as expenses when incurred. The adoption of this accounting policy has impacted the City's consolidated financial statements as follows:

- Recognition of an asset retirement obligation and tangible capital asset of \$82,489 for the present value of all obligations present at January 1, 2023 (date of adoption).
- Decrease in annual surplus for the current year of \$4,080 relating to amortization of the associated asset and a decrease of \$5,362 relating to accretion expense of the asset retirement obligation.

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

	2023	2022
2. Cash and Cash Equivalents		
Cash	8,312,510	10,177,824
Short-term investments - amortized cost	-	-
Total Cash and Cash Equivalents	8,312,510	10,177,824

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

3. Taxes Receivable - Municipal		
Municipal - Current	298,415	245,380
- Arrears	89,642	68,951
	388,057	314,331
- Less Allowance for Uncollectibles	-	-
Total municipal taxes receivable	388,057	314,331
School - Current	97,253	89,116
- Arrears	27,412	20,110
Total taxes to be collected on behalf of School Divisions	124,665	109,226
Total taxes and grants in lieu receivable or to be collected on behalf of other organizations	512,722	423,557
Deduct taxes to be collected on behalf of other organizations	(124,665)	(109,226)
Total Taxes Receivable - Municipal	388,057	314,331

4. Other Accounts Receivable		
Federal Government	203,874	98,466
Provincial Government	242,081	232,722
Utility	270,161	221,214
Trade	186,383	64,252
Interest	6,256	2,472
Total Other Accounts Receivable	908,755	619,126
Less Allowance for Uncollectibles	-	-
Net Other Accounts Receivable	908,755	619,126

5. Assets Held for Sale		
Tax Title Property	19,437	20,231
Deduct Portion Due to Other Tax Authority (School)	(1,676)	(1,896)
Allowance for Market Value Adjustment	-	-
Net Tax Title Property	17,761	18,335
Other Land	1,275,366	782,335
Allowance for Market Value Adjustment	-	-
Net Other Land	1,275,366	782,335
Total Assets Held for Sale	1,293,127	800,670

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

	2023	2022
6. Long-Term Investments		
Humboldt Cooperative Equity	29,210	29,053
Total Long-Term Investments	29,210	29,053

7. Loan Receivable		
Humboldt Golf Club Inc.	150,000	150,000
Total Loan Receivable	150,000	150,000

Loan issued to Humboldt Golf Club Inc. with annual instalments of \$32,666 including interest at 2.45%, due October 2027.

8. Deferred Revenue		
Conditional Federal/Provincial Grants	76,738	50,000
Prepaid Taxes	23,544	15,795
Total Deferred Revenue	100,282	65,795

9. Long-Term Debt

a) The debt limit of the City is \$15,000,000. The debit limit for the City has been established by the Saskatchewan Municipal Board (the *Municipalities Act* section 161(2)).

Transportation Services:		
Municipal Finance Corporation debenture, payable in annual instalments of \$139,960 including interest at 2.90%, due December 2026	396,654	521,490
Utility Services:		
Municipal Finance Corporation debenture, payable in annual instalments of \$110,796 including interest at 3.65%, due November 2042	1,499,423	1,553,516
RBC loan, payable in annual instalments of \$67,342 including interest at 3.70%, secured by property taxes, due December 2035	643,155	685,146
Total Long-Term Debt	2,539,232	2,760,152

Future principal payments on long-term debt are estimated as follows:

	2024	228,069
	2025	235,453
	2026	243,076
	2027	110,993
	2028	115,068
	Thereafter	1,606,573
Total		2,539,232

Long-term debt is subject to certain non-financial covenants with respect to the release date of the consolidated financial statements. As at December 31, 2023, the City was in compliance with RBC related to the release date of the consolidated financial statements.

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

	2023	2022
10. Asset Retirement Obligation		
Balance, beginning of the year	-	-
Liabilities incurred	82,489	-
Liabilities settled	-	-
Accretion expense	5,362	-
Change in estimated cash flows	-	-
Estimated total liability	87,851	-

Asbestos

The City owns buildings which contain asbestos, and therefore, the City is legally required to perform abatement activities upon renovation or demolition of these assets. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost in 20 to 33 years of \$198,355. The estimated total liability of \$87,851 is based on the sum of discounted future cash flows for abatement activities using a discount rate of 6.5% and assuming annual inflation of 2.0%. The City has not designated funds for settling the abatement activities.

11. Contingent Liabilities

The City, together with a number of other rural and urban municipalities, is a member of the Regional Authority of Carlton Trail - Waste Management District ("REACT"). REACT is governed by the Department of Saskatchewan Environment and Resource Management and is responsible for waste collection, landfill operations and future site restoration costs. Expenditures that relate to on-going environmental and reclamation programs are charged against revenues as incurred. Future site restoration costs are recognized based on assumptions, engineering studies and estimates to the costs of future removal and site restoration. Changes to the underlying assumptions or legislative change in the future could have material impact on the statements. As these costs are not readily determinable, the City has not provided for future site restoration costs.

12. Commitments

In December 2023, the City entered into an agreement with Con-Tech General Contractors Ltd. for the construction of a Wastewater Treatment Facility for a total cost of \$30,199,999 plus applicable taxes, with a project commencement date of January 2, 2024. Subsequent to year end, the City was approved for funding under the Investing in Canada Infrastructure Program ("ICIP") in the amount of 73.33% of the total eligible project costs to a maximum of \$24,971,065 with a completion date of the project by March 31, 2027.

In 2023, the City entered into an agreement with Wilco Contractors Southwest Inc. for the construction of the Carl Schenn Park Stormwater Improvements for a total cost of \$1,535,965 plus applicable taxes. As at December 31, 2023, the remaining costs to complete the project are \$488,976 plus applicable taxes.

In December 2023, the City entered into an agreement for the purchase of property for a total purchase price of \$695,000 with a possession date of February 1, 2024. Prior to December 31, 2023, a deposit in the amount of \$25,000 was applied to this agreement.

13. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in an asset and revenue in the future. The City entered into an agreement with the Government of Canada and Province of Saskatchewan in June 2023 as part of the ICIP related to the Carl Schenn Park Stormwater Improvement project. Under this agreement, the City has a contractual right to receive contributions for eligible expenditures up to a maximum of \$539,213 from the Province of Saskatchewan and \$647,120 from the Government of Canada, for a total of \$1,186,333 up until March 31, 2025. There have been no contributions received related to this project as of December 31, 2023.

14. Guarantees

During 2018, the City entered into an agreement with the Humboldt & District Fire Protection Association (the "Association") to guarantee a loan to a maximum amount of \$150,000. Payment under this guarantee is required upon default of loan payments by the Association. The loan balance outstanding as at December 31, 2023 is \$32,375 (2022 - \$53,546). No liability has been recorded associated with this guarantee.

During 2022, the City entered into an agreement with the Humboldt Golf Club Inc. (the "HGC") to guarantee a loan to a maximum amount of \$350,000. Payment under this guarantee is required upon default of loan payments by the HGC. The loan balance outstanding as at December 31, 2023 is \$227,288 (2022 - \$185,412). No liability has been recorded associated with this guarantee.

15. Budget

On December 5, 2022, Council approved its operating budget on planned expenses relating to the current year funding and other current year sources of revenue.

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

16. Pension Plan

The City is an employer member of the Municipal Employee Pension Plan ("MEPP"), which is a multi-employer defined benefit pension plan. The Board of MEPP, representing plan members employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The City's pension expense in 2023 was \$344,496 (2022 - \$311,684). The benefits accrued to the City's employees from MEPP are calculated using the following: Pensionable years of service, highest average salary and the plan accrual rate.

Total current service contributions by the City to the MEPP in 2023 were \$344,496 (2022 - \$311,684). Total current service contributions by the employees of the City to the MEPP in 2023 were \$345,907 (2022 - \$311,684).

At December 31, 2022, the MEPP disclosed an actuarial surplus of \$704,877,000.

17. Comparative Figures

Certain comparative figures have been reclassified to conform with current year presentation.

18. Risk Management

Through its financial assets and liabilities, the City is exposed to various risks. These risks include credit risk, liquidity risk and market risk.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge their responsibilities with respect to the financial instrument, and in so doing, cause a loss for the other party. The financial instruments that potentially subject the City to credit risk consist of other accounts receivable and loan receivable balances. For receivables, the City has adopted credit policies which include close monitoring of overdue accounts.

The City does not have a significant exposure to any individual customer. The management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

At December 31, the following were past due but not impaired:

	30 days	60 days	Over 90 days
Other Accounts Receivable	99,988	14,260	13,244
Loan Receivable	-	32,666	-
Net Total	99,988	46,926	13,244

Liquidity Risk

Liquidity risk is the risk that the entity will encounter difficulty in meeting financial obligations as they fall due. The City undertakes regular cash flow analyses to ensure that there are sufficient cash resources to meet all obligations. The financial instruments that potentially subject the City to liquidity risk consist of accounts payable and accrued liabilities payable, which are due within the year.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency and other price risk.

Interest Rate Risk

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The financial instruments that potentially subject the City to interest rate risk consist of long-term debt due to the interest rates being based on the fixed interest rates of 2.90% to 3.70% (2022 - 2.90% to 3.70%).

The City minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in term deposits for short terms at fixed interest rates
- managing cash flows
- managing its interest rate risk on long-term debt through use of fixed rate terms for its long-term debt

It is management's opinion that the City is not exposed to significant currency and other price risk.

City of Humboldt
Schedule of Taxes and Other Unconditional Revenue
For the year ended December 31, 2023

Schedule 1

	2023 Budget	2023	2022
TAXES			
General municipal tax levy	7,052,580	7,166,219	6,671,292
Abatements and adjustments	(36,000)	(11,267)	(5,373)
Net Municipal Taxes	7,016,580	7,154,952	6,665,919
Trailer license fees	10,000	18,356	7,186
Penalties on tax arrears	50,000	51,134	49,607
Special tax levy - Infrastructure Levy	519,320	533,637	520,560
Special tax levy - Business Improvement Levy	25,030	25,035	25,025
Special tax levy - Road Levy	269,270	275,161	269,278
Special tax levy - Storm Water Levy	669,450	672,270	649,370
Total Taxes	8,559,650	8,730,545	8,186,945
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	1,240,000	1,239,656	1,091,955
Total Unconditional Grants	1,240,000	1,239,656	1,091,955
GRANTS IN LIEU OF TAXES			
Federal	16,100	17,140	16,105
Provincial			
S.P.C. Electrical	66,230	70,719	66,236
Other Government Transfers			
S.P.C. Surcharge	735,000	828,233	769,351
SaskEnergy Surcharge	167,000	187,431	182,893
Total Grants in Lieu of Taxes	984,330	1,103,523	1,034,585
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	10,783,980	11,073,724	10,313,485

City of Humboldt

Consolidated Schedule of Operating and Capital Revenue by Function

For the year ended December 31, 2023

Schedule 2 - 1

	2023 Budget	2023	2022
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Property Rentals	3,100	1,200	2,950
- Other	6,500	13,373	19,097
Total Fees and Charges	9,600	14,573	22,047
- Investment income and commissions	159,350	489,625	203,275
- Other Revenues (Humboldt Bronco Memorial Donations)	-	407,681	247,222
- Tangible capital asset sales - gain (loss)	-	-	-
Total Other Segmented Revenue	168,950	911,879	472,544
Conditional Grants			
- Canada Summer Jobs Grant	-	3,640	1,775
Total Conditional Grants	-	3,640	1,775
Total Operating	168,950	915,519	474,319
Total General Government Services	168,950	915,519	474,319

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Police protection	51,000	62,791	39,693
- Licenses and permits	55,400	109,863	43,818
- Business licenses	90,000	84,110	83,660
- Fire protection	55,750	45,704	67,072
- Bylaw protection	11,380	4,979	11,746
- Other (donations and custom work)	-	1,924	-
Total Fees and Charges	263,530	309,371	245,989
- Tangible capital asset sales - gain (loss)	-	29,277	-
Total Other Segmented Revenue	263,530	338,648	245,989
Conditional Grants			
- SGI Car Seat Grant Program	-	1,000	-
Total Conditional Grants	-	1,000	-
Total Operating	263,530	339,648	245,989
Total Protective Services	263,530	339,648	245,989

City of Humboldt
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2023

Schedule 2 - 2

	2023 Budget	2023	2022
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	133,137	15,363
- Air transportation	38,500	34,971	26,855
Total Fees and Charges	38,500	168,108	42,218
- Tangible capital asset sales - gain (loss)	-	73,162	(2)
- Other (insurance proceeds)	-	17,790	-
Total Other Segmented Revenue	38,500	259,060	42,216
Conditional Grants			
- Urban Highway Connector Program	44,000	43,945	87,890
- Provincial	-	9,427	-
Total Conditional Grants	44,000	53,372	87,890
Total Operating	82,500	312,432	130,106
Capital			
Conditional Grants			
- Urban Highway Connector Program	-	-	1,678,653
- Canada Community-Building Fund	362,700	318,833	181,352
Total Conditional Grants	362,700	318,833	1,860,005
Total Capital	362,700	318,833	1,860,005
Total Transportation Services	445,200	631,265	1,990,111

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	543,230	540,428	420,857
- Cemetery	45,000	51,650	54,100
- Other	7,500	12,493	41,313
Total Fees and Charges	595,730	604,571	516,270
Total Other Segmented Revenue	595,730	604,571	516,270
Conditional Grants			
- Disabled Transit	4,800	10,454	5,748
- Targeted Sector Support Initiative	-	50,000	95,075
Total Conditional Grants	4,800	60,454	100,823
Total Operating	600,530	665,025	617,093
Total Environmental and Public Health Services	600,530	665,025	617,093

City of Humboldt
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2023

Schedule 2 - 3

	2023 Budget	2023	2022
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Development Revenues	13,000	85,692	7,075
- Other	-	146	161
Total Fees and Charges	13,000	85,838	7,236
- Land Sales - gain	300,000	155,462	355,017
Total Other Segmented Revenue	313,000	241,300	362,253
Total Operating	313,000	241,300	362,253
Total Planning and Development Services	313,000	241,300	362,253

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Administration	104,700	117,342	88,507
- Aquatic Center	189,000	212,516	182,136
- Uniplex Arena	243,500	252,448	239,061
- Community Center	104,000	91,927	86,265
- Curling Rink	57,500	54,850	54,939
- Concession	249,110	332,494	247,372
- Leisure Services	2,400	-	315
- Museum	13,030	19,511	27,661
- Parks and Playgrounds	23,000	55,017	19,798
- Historic Campgrounds	-	36,413	-
Total Fees and Charges	986,240	1,172,518	946,054
- Tangible capital assets sales - gain (loss)	-	-	(2,409)
- Donations	5,040	160,744	80,501
- Other (special events)	28,500	67,846	19,776
Total Other Segmented Revenue	1,019,780	1,401,108	1,043,922
Conditional Grants			
- Provincial	95,070	90,390	94,398
- Federal	37,560	76,674	77,618
Total Conditional Grants	132,630	167,064	172,016
Total Operating	1,152,410	1,568,172	1,215,938
Total Recreation and Cultural Services	1,152,410	1,568,172	1,215,938

City of Humboldt
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2023

Schedule 2 - 4

	2023 Budget	2023	2022
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	3,263,270	3,113,750	2,987,337
- Sewer	1,029,510	1,006,602	888,612
- Other	4,600	49,991	37,179
Total Fees and Charges	4,297,380	4,170,343	3,913,128
- Tangible capital assets sales - gain (loss)	-	-	(22,315)
Total Other Segmented Revenue	4,297,380	4,170,343	3,890,813
Total Operating	4,297,380	4,170,343	3,890,813
Total Utility Services	4,297,380	4,170,343	3,890,813
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	7,241,000	8,531,272	8,796,516

SUMMARY

Total Other Segmented Revenue	6,696,870	7,926,909	6,574,007
Total Conditional Grants	181,430	285,530	362,504
Total Capital Grants and Contributions	362,700	318,833	1,860,005
TOTAL REVENUE BY FUNCTION	7,241,000	8,531,272	8,796,516

City of Humboldt
Consolidated Schedule of Expenses by Function
For the year ended December 31, 2023

Schedule 3 - 1

	2023 Budget	2023	2022
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	163,010	149,922	142,292
Wages and benefits	757,000	773,435	749,785
Professional/Contractual services	325,340	338,767	498,266
Utilities	29,290	28,864	25,530
Maintenance, materials and supplies	63,900	58,065	48,477
Grants and contributions - operating	1,500	6,015	875
Amortization	22,800	12,302	22,828
Accretion of asset retirement obligation	-	3,060	-
Interest	7,500	13,390	7,936
Allowance for uncollectibles (recoveries)	-	214	(103)
Total Government Services	1,370,340	1,384,034	1,495,886

PROTECTIVE SERVICES

Police protection

Wages and benefits	64,720	66,831	63,165
Professional/Contractual services	859,060	790,118	863,948

Fire protection

Wages and benefits	558,080	541,469	512,127
Professional/Contractual services	118,100	116,382	94,381
Utilities	22,590	21,884	18,026
Maintenance, material and supplies	62,860	63,036	78,537
Amortization	88,600	80,907	88,608

Total Protective Services	1,774,010	1,680,627	1,718,792
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TRANSPORTATION SERVICES

Wages and benefits	768,740	743,876	697,582
Professional/Contractual Services	751,590	779,885	848,226
Utilities	211,160	205,131	186,979
Maintenance, materials, and supplies	185,390	219,623	188,760
Grants and contributions - operating	7,500	2,200	10,900
Amortization	1,236,000	1,367,882	1,236,029
Interest	61,690	61,697	64,760
Allowance for uncollectibles	-	-	428

Total Transportation Services	3,222,070	3,380,294	3,233,664
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City of Humboldt
Consolidated Schedule of Expenses by Function
For the year ended December 31, 2023

Schedule 3 - 2

	2023 Budget	2023	2022
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	9,130	9,745	12,485
Professional/Contractual services	676,590	642,308	652,621
Utilities	-	782	607
Maintenance, materials and supplies	16,490	22,246	18,372
Grants and contributions - operating	5,000	8,035	12,283
Amortization	9,700	9,653	9,653
Total Environmental and Public Health Services	716,910	692,769	706,021
PLANNING AND ECONOMIC DEVELOPMENT			
Wages and benefits	257,570	175,651	198,676
Professional/Contractual Services	138,220	33,271	32,292
Grants and contributions - operating	27,050	27,485	28,048
Maintenance, materials and supplies	1,450	85,000	86,702
Amortization	6,600	6,655	6,604
Accretion of asset retirement obligation	-	74	-
Total Planning and Development Services	430,890	328,136	352,322
RECREATION AND CULTURAL SERVICES			
Wages and benefits	2,205,600	2,268,246	2,051,306
Professional/Contractual services	458,590	775,762	625,759
Utilities	516,950	426,569	406,315
Maintenance, materials and supplies	529,930	521,497	508,886
Grants and contributions - operating	196,280	463,816	235,535
Amortization	565,200	644,356	564,271
Accretion of asset retirement obligation	-	1,800	-
Interest	19,030	23,630	21,373
Total Recreation and Cultural Services	4,491,580	5,125,676	4,413,445
UTILITY SERVICES			
Wages and benefits	701,250	641,138	614,113
Professional/Contractual services	275,400	295,100	354,793
Utilities	135,440	121,623	118,858
Water purchases - SaskWater	2,124,860	2,091,824	2,021,758
Maintenance, materials and supplies	546,590	580,466	637,861
Amortization	500,200	506,638	499,398
Accretion of asset retirement obligation	-	428	-
Interest	25,350	25,350	26,849
Allowance for uncollectibles	1,000	352	442
Total Utility Services	4,310,090	4,262,919	4,274,072
TOTAL EXPENSES BY FUNCTION	16,315,890	16,854,455	16,194,202

City of Humboldt

Consolidated Schedule of Segment Disclosure by Function

For the year ended December 31, 2023

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	14,573	309,371	168,108	604,571	85,838	1,172,518	4,170,343	6,525,322
Tangible Capital Asset Sales - Gain (Loss)	-	29,277	73,162	-	-	-	-	102,439
Land Sales - Gain (Loss)	-	-	-	-	155,462	-	-	155,462
Investment Income and Commissions	489,625	-	-	-	-	-	-	489,625
Other Revenues	407,681	-	17,790	-	-	228,590	-	654,061
Grants - Conditional	3,640	1,000	53,372	60,454	-	167,064	-	285,530
- Capital	-	-	318,833	-	-	-	-	318,833
Total Revenues	915,519	339,648	631,265	665,025	241,300	1,568,172	4,170,343	8,531,272
Expenses (Schedule 3)								
Wages & Benefits	923,357	608,300	743,876	9,745	175,651	2,268,246	641,138	5,370,313
Professional/Contractual Services	338,767	906,500	779,885	642,308	33,271	775,762	295,100	3,771,593
Utilities	28,864	21,884	205,131	782	-	426,569	121,623	804,853
Maintenance Materials and Supplies	58,065	63,036	219,623	22,246	85,000	521,497	2,672,290	3,641,757
Grants and Contributions	6,015	-	2,200	8,035	27,485	463,816	-	507,551
Amortization	12,302	80,907	1,367,882	9,653	6,655	644,356	506,638	2,628,393
Interest	13,390	-	61,697	-	-	23,630	25,350	124,067
Accretion of asset retirement obligation	3,060	-	-	-	74	1,800	428	5,362
Allowance for Uncollectibles (Recoveries)	214	-	-	-	-	-	352	566
Total Expenses	1,384,034	1,680,627	3,380,294	692,769	328,136	5,125,676	4,262,919	16,854,455
Surplus (Deficit) by Function	(468,515)	(1,340,979)	(2,749,029)	(27,744)	(86,836)	(3,557,504)	(92,576)	(8,323,183)
Taxation and other unconditional revenue (Schedule 1)								11,073,724
Net Surplus								2,750,541

City of Humboldt

Consolidated Schedule of Segment Disclosure by Function

For the year ended December 31, 2022

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	22,047	245,989	42,218	516,270	7,236	946,054	3,913,128	5,692,942
Tangible Capital Asset Sales - Gain (Loss)	-	-	(2)	-	-	(2,409)	(22,315)	(24,726)
Land Sales - Gain (Loss)	-	-	-	-	355,017	-	-	355,017
Investment Income and Commissions	203,275	-	-	-	-	-	-	203,275
Other Revenues	247,222	-	-	-	-	100,277	-	347,499
Grants - Conditional	1,775	-	87,890	100,823	-	172,016	-	362,504
- Capital	-	-	1,860,005	-	-	-	-	1,860,005
Total Revenues	474,319	245,989	1,990,111	617,093	362,253	1,215,938	3,890,813	8,796,516
Expenses (Schedule 3)								
Wages & Benefits	892,077	575,292	697,582	12,485	198,676	2,051,306	614,113	5,041,531
Professional/Contractual Services	498,266	958,329	848,226	652,621	32,292	625,759	354,793	3,970,286
Utilities	25,530	18,026	186,979	607	-	406,315	118,858	756,315
Maintenance Materials and Supplies	48,477	78,537	188,760	18,372	86,702	508,886	2,659,619	3,589,353
Grants and Contributions	875	-	10,900	12,283	28,048	235,535	-	287,641
Amortization	22,828	88,608	1,236,029	9,653	6,604	564,271	499,398	2,427,391
Interest	7,936	-	64,760	-	-	21,373	26,849	120,918
Allowance for Uncollectibles (Recoveries)	(103)	-	428	-	-	-	442	767
Total Expenses	1,495,886	1,718,792	3,233,664	706,021	352,322	4,413,445	4,274,072	16,194,202
Surplus (Deficit) by Function	(1,021,567)	(1,472,803)	(1,243,553)	(88,928)	9,931	(3,197,507)	(383,259)	(7,397,686)
Taxation and other unconditional revenue (Schedule 1)								10,313,485
Net Surplus								2,915,799

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

Schedule 6

		2023						2022		
		General Assets					Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total	Total
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Assets	Asset Cost									
	Opening Asset costs	1,447,314	4,120,503	16,447,781	684,540	6,850,154	54,901,119	1,036,331	85,487,742	81,197,207
	Additions during the year	468,051	29,393	82,489	205,932	723,691	1,500,875	3,174,970	6,185,401	4,418,952
	Disposals and write-downs during the year	-	-	(14,670)	(63,681)	(433,519)	(14,660)	-	(526,530)	(128,417)
	Transfers (from) assets under construction	-	2,000	-	-	-	239,561	(241,561)	-	-
	Closing Asset Costs	1,915,365	4,151,896	16,515,600	826,791	7,140,326	56,626,895	3,969,740	91,146,613	85,487,742
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	1,133,187	5,234,899	487,947	3,548,933	22,501,268	-	32,906,234	30,578,664
	Add: Amortization taken	-	262,664	390,023	45,949	415,590	1,514,167	-	2,628,393	2,427,391
	Less: Accumulated amortization on disposals	-	-	(14,670)	(60,127)	(378,652)	(14,660)	-	(468,109)	(99,821)
		Closing Accumulated Amortization Costs	-	1,395,851	5,610,252	473,769	3,585,871	24,000,775	-	35,066,518
	Net Book Value	1,915,365	2,756,045	10,905,348	353,022	3,554,455	32,626,120	3,969,740	56,080,095	52,581,508

1. Total contributed/donated assets received in 2023: \$ -
2. List of assets recognized at nominal value in 2023 are:
 - Infrastructure Assets \$ -
 - Vehicles \$ -
 - Machinery and Equipment \$ -
3. Amount of interest capitalized in 2023 \$ -

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

Schedule 7

		2023						2022		
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
<i>Assets</i>	Asset cost									
	Opening Asset costs	389,270	1,648,339	36,689,992	223,548	176,617	16,653,407	29,706,569	85,487,742	81,197,207
	Additions during the year	47,075	170,397	2,414,338	205,071	1,139	781,657	2,565,724	6,185,401	4,418,952
	Disposals and write-downs during the year	-	(93,382)	(418,477)	-	(1)	-	(14,670)	(526,530)	(128,417)
	Closing Asset Costs	436,345	1,725,354	38,685,853	428,619	177,755	17,435,064	32,257,623	91,146,613	85,487,742
<i>Amortization</i>	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	273,153	726,735	17,370,384	79,087	77,511	6,524,599	7,854,764	32,906,234	30,578,664
	Add: Amortization taken	12,302	80,907	1,367,882	9,653	6,655	644,356	506,638	2,628,393	2,427,391
	Less: Accumulated amortization on disposals	-	(69,038)	(384,401)	-	(1)	-	(14,669)	(468,109)	(99,821)
	Closing Accumulated Amortization Costs	285,455	738,604	18,353,865	88,740	84,165	7,168,955	8,346,733	35,066,518	32,906,234
	Net Book Value	150,890	986,750	20,331,988	339,879	93,590	10,266,109	23,910,890	56,080,095	52,581,508

Draft for Discussion Purposes Only

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

Schedule 8

	2022	Changes	2023
UNAPPROPRIATED SURPLUS (DEFICIT)	(458,333)	896,347	438,014
APPROPRIATED RESERVES			
Operating:			
Contingency Reserve	1,844,621	(345,396)	1,499,225
Memorial Reserve 2018 Accident	920,744	436,659	1,357,403
Operating Reserve	2,765,365	91,263	2,856,628
Capital:			
General Government Services			
Land Development	1,377,091	218,927	1,596,018
Land Development - Pavement	192,901	-	192,901
Land Development - Municipal Reserve	155,508	-	155,508
Building and Equipment	254,128	250,000	504,128
General Government Reserve	1,979,628	468,927	2,448,555
Transportation Services			
Street System Infrastructure	(1,059,064)	838,189	(220,875)
Stormwater Levy	1,783,707	(891,349)	892,358
Infrastructure Levy Reserve	702,683	-	702,683
Transportation Reserve	1,427,326	(53,160)	1,374,166
Environmental and Public Health Services			
Cemetery	48,870	(191,690)	(142,820)
Cemetery - SEC Capital Reserve	106,092	(590)	105,502
Environmental and Public Health Reserve	154,962	(192,280)	(37,318)
Recreation and Culture Services			
Parks and Playgrounds	386,897	(463,801)	(76,904)
Uniplex and HCI Upgrade	63,000	37,000	100,000
Museum	25,067	-	25,067
Museum - Humboldt Public Art Committee	29,959	-	29,959
Museum - Water Tower	67,727	(19,948)	47,779
Telegraph Station	48,016	7,832	55,848
Multipurpose/Theatre	41,178	-	41,178
Library	85,577	6,072	91,649
Recreation and Culture Services Reserve	747,421	(432,845)	314,576
Appropriated Reserves subtotal	7,074,702	(118,095)	6,956,607

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

Schedule 8

	2022	Changes	2023
Appropriated Reserves subtotal from previous page	7,074,702	(118,095)	6,956,607
Fleet			
Protective Services Fleet	(53,569)	7,459	(46,110)
Corporate Service Fleet	29,124	-	29,124
Mobility Van	11,288	6,961	18,249
Leisure Services Fleet	39,899	(65,080)	(25,181)
Public Work Fleet	235,605	(189,311)	46,294
Fleet Reserve	262,347	(239,971)	22,376
Utility			
Utility - Contingency	2,050,882	(1,581,594)	469,288
Utility - Public Reserve	44,487	-	44,487
Utility Reserve	2,095,369	(1,581,594)	513,775
Off Site Fees			
Off Sites - Water	251,203	25,055	276,258
Off Sites - Waste Water	281,765	28,103	309,868
Off Sites - Storm Water	24,598	2,453	27,051
Off Sites - Transportation	59,632	5,948	65,580
Off Sites - Parks & Recreation Facilities	128,209	12,788	140,997
Off Sites Fees Reserve	745,407	74,347	819,754
Total Appropriated	10,177,825	(1,865,313)	8,312,512
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	52,581,508	3,498,587	56,080,095
Less: Related debt	(2,760,152)	220,920	(2,539,232)
Net Investment in Tangible Capital Assets	49,821,356	3,719,507	53,540,863
Total Accumulated Surplus	59,540,848	2,750,541	62,291,389

**Central Area Transportation Planning Committee
Meeting Minutes**

RM of Prairie Rose #309, Jansen Sk.

March 27, 2024

Call to order

The March 27, 2024 regular meeting of the Central Area Transportation Planning Committee was called to order at 10:10 a.m. in RM of Prairie Rose Municipal Office in Jansen.

Present

Darin Pedersen, Larry Sommerfeld, Alan Thomarat, Iv-Lee Kane, Bryan Matheson, SUMA and Alan Lindsay, Ministry of Highways

Regrets: Grant Berger, Grant McIntosh, Brian Ford, and Cody Jordison, SARM

Declarations of Conflict of Interest: none

Adoption of the meeting agenda:

2024-012: **Alan Thomarat** moved that the agenda, for the March 27, 2024 regular meeting of the Central Area Transportation Planning Committee be approved as amended. **Seconded Larry Sommerfeld.**

CARRIED.

Delegations

Bryan Matheson SUMA, reported to the Committee that the SUMA Board had met to finalize Convention planning. The SUMA Convention will be held April 10 – 13, 2024 with an expectation of between 1,000 and 1,200 attendees. Discussion was held on a new governance model, the Budget, and Marshall Service. Bryan noted that RCMP costs are big issue for both and Federal and Provincial governments.

Approval of Minutes from last meeting:

2024-013: **Alan Thomarat** moved that the minutes of the January 24, 2023 regular meeting of the CATPC be approved. **Seconded Larry Sommerfeld**

CARRIED.

Business arising from the minutes of the last meeting:

Correspondence:

- a) Alan Thomarat – Request for meeting information
 - i. Iv-Lee Kane – Reply
- b) NCTPC – Final Workshop reminder
- c) Iv-Lee Kane – Darin – Letter for Chairs’ Meeting
- d) Iv-Lee Kane – EWC – Contact List e-version
- e) Iv-Lee Kane – EWC - Request for Information on Deliverables for MoH–
Instructions, and templates
 - i. Grant McIntosh – Monette Farms PowerPoiint
 - ii. Larry Sommerfeld – request for resend
 - 1. Iv-Lee Kane – Larry Sommerfeld reply
 - iii. Brian Ford -Scan and WHY doc
 - iv. Larry Sommerfeld = Scan doc
 - v. Darin Pedersen – WHY, Scan, Annual Review
 - vi. Grant Berger – WHY doc & Scan
 - 1.
- f) Iv-Lee Kane – EWC – Request for further information on Deliverables for
MoH
 - i. Larry Sommerfeld – Will Send After SARM
 - ii. Brian Ford – WHY doc in different format
- g) Alan Lindsay – Ministry of Highways – Winter Tenders Plan
- h) NCTPC – April 4th Chairs Meeting, Agenda, Minutes and Questionnaire
- i) Iv-Lee Kane – EWC – Request for meeting reports & Four Deliverables
 - i. Brian Ford – Unable to attend meeting; nothing to report
 - 1. Iv-Lee Kane – Reply
 - ii. Bryan Matheson – Attending meeting, and will have a report
 - 1. Darin Pedersen – Reply
 - 2. Iv-Lee Kane – Reply
 - iii. Darin Pedersen – Sending Thursday or Friday; attending Budget
 - 1. Iv-Lee Kane – Reply
 - iv. Cory Jordison – Unable to attend meeting

- 1. Iv-Lee Kane – Reply
- v. Larry Sommerfeld – Report, sending further information
 - 1. Iv-Lee Kane – Reply
- vi. Grant McIntosh - Scan & WHY documents – Unable to attend meeting
- vii. Larry Sommerfeld – Transportation Plan Review – request for further discussion
 - 1. Iv-Lee Kane – Reply
- viii. Darin Pedersen - Report
- j) Alan Lindsay, MoH -2024 – 2025 Budget Details
 - 1. Iv-Lee Kane – Reply

Financial Reports:

Iv-Lee Kane provided the Bank Reconciliation and Statement of Receipts and Expenditures for the month ending February 29, 2024.

2024-014: Larry Sommerfeld moved that we accept the Bank Reconciliation and the Statement of Receipts and Expenditures for February 29, 2024.

Seconded: Alan Thomarar.

CARRIED.

Reports:

Chairman’s Report: Darin Pedersen provided an electronic version of his report – attached to the filed minutes.

Regional Reports: Larry Sommerfeld and Alan Thomarar each submitted electronic reports, copies of which are attached to the filed minutes.

Ministry of Highways: Alan Lindsay spoke to the Committee about Ministry of Highways Deliverables noting the Call for Projects program was under-utilized and will now be repurposed with the Strategic Investment Program Form. Each ATPC will have five. Each will need the consensus of the ATPC and will require a motion from the Committee with a recorded vote, and the date of the motion. The ATPC’s Memorandum of Understanding will be replaced with Individual Program Agreements outlining the roles and responsibilities of the ATPCs and the roles and responsibilities of the Ministry.

New Business:

2024-015 Larry Sommerfeld moved that the Central Area Transportation Planning Committee conduct their road tour on July 23rd and 24th, 2024, and further that Larry Sommerfeld and Alan Thomarar will plan the tour and report back to the Committee. **Seconded: Alan Thomarar.**

2024-016 Alan Thomarar moved that we approve the draft agenda for the CATPC Annual General Meeting on April 24, 2024. **Seconded: Larry Sommerfeld.**

Old Business:

- a) Strategic Investment Form. Requires Consensus and motion with a recorded vote. -
- b) Call for Segment Improvements –
- c) Quarterly Scan –
- d) Semi Annual Plan Review –
- e) Annual Network Corridor evaluation. Ten most important corridors to the user of the transportation network within the ATPC including an assessment of what each of those corridors provides for the region.

Next Meeting:

The next meeting of the CATPC will be held Wednesday, April 24, 2024 at 9:00 a.m. in Davidson.

Adjournment:

2024-017 Alan Thomarar moved that the March 27, 2024 regular meeting of the Central Area Transportation Planning Committee be adjourned. Time: 2:30 p.m.

CARRIED.



City of Humboldt
Meeting Minutes
Executive Committee Meeting July 8, 2024 - 05:30 PM

Present:

Chairperson:	Amanda Klitch	
Mayor:	Michael Behiel	
Councillors:	Larry Jorgenson	
	Roger Korte	
	Rob Muench	
	Roger Nordick	
Acting City Manager:		Lori Yaworski
Acting City Clerk:		Donna Simpson
Director of Leisure Services:		Mike Ulriksen
Director of Public Works and Utilities:		Peter Bergquist
Director of Cultural Services:		Jennifer Fitzpatrick
Marketing and Development Manager:		Penny Lee
CSO/Bylaw Officer:		Justin Tarrant
Finance Manager		Connor Piller

Via Zoom:

Councillor Kelly Herperger	
Planning Coordinator:	Tanner Zimmerman

1 Call To Order

Chairperson Klitch called the meeting to order at 5:29 p.m.

2 Adopt Agenda

Moved By: Mayor Michael Behiel

That the agenda be adopted as presented.

CARRIED

2.1 Conflict of Interest

3 Delegations

4 Correspondence

5 Reports From Administration

5.1 Director of Protective Services Report

Moved By: Councillor Roger Korte

That this report be accepted for information and filed.

CARRIED

Chairperson – Amanda Klitch

Acting City Clerk – Donna Simpson

- 5.2 City Controller’s Report**
Moved By: Councillor Roger Nordick
That this report be accepted for information and filed.
CARRIED
- 5.3 Director of Cultural Services Report**
Moved By: Councillor Larry Jorgenson
That this report be accepted for information and filed.
CARRIED
- 5.4 Marketing & Development Manager’s Report**
Moved By: Councillor Kelly Herperger
That this report be accepted for information and filed.
CARRIED
- 5.5 Director of Leisure Services Report**
Moved By: Councillor Rob Muench
That this report be accepted for information and filed.
CARRIED
- 5.6 Director of Public Works Report**
Moved By: Councillor Larry Jorgenson
That this report be accepted for information and filed.
CARRIED
- 6 New Business**
- 6.1 Recommendation - Director of Leisure Services - 2024 Municipal Election**
Moved By: Councillor Roger Korte
That the recommendations outlined in the conclusion of this report pertaining to the delivery of the 2024 Municipal Election be approved.
CARRIED
- 6.2 Recommendation - Director of Public Works - Airport Funding Model Update**
Moved By: Councillor Roger Nordick
To authorize Administration to draft a Request for Proposal (RFP) document for future ownership or operations of the Humboldt Airport.
CARRIED
- 6.3 Recommendation - Director of Public Works - Water Ridge Paving Options**
Moved By: Mayor Michael Behiel
That Administration further pursue investigating the viability of paving Golf Course Road from Hwy 5 to Water Ridge Crescent.
CARRIED

Chairperson – Amanda Klitch

Acting City Clerk – Donna Simpson

6.4 Recommendation - Planning Coordinator - Discretionary Use - Dwelling Group 373 6th Ave

Moved By: Councillor Rob Muench

That this report be accepted for information and filed.

CARRIED

6.5 Recommendation - Interim City Clerk - Downtown Street Closure Request

Moved By: Councillor Larry Jorgenson

That the requested downtown street closure for a special event on October 6th, 2024 on 9th Street from the north side of 5th Avenue to the south side of 7th Avenue be approved.

CARRIED

6.6 Recommendation - Director of Leisure Services - Project Tracking Report

Moved By: Councillor Roger Nordick

That this report be accepted for information and filed.

CARRIED

7 Enquiries

Councillor Herperger enquired if the public works department was mowing drainage channels. She mentioned that Lanigan Creek Dellwood Brook Watershed Authority said they would help on the stretch from Humboldt Lake to Humboldt if needed. Director of Public Works and Utilities Peter Bergquist said he will contact Lanigan Creek Dellwood Brook Watershed Authority about the drainage channel.

Councillor Jorgenson asked why mowing was being done with the small skid steer mower rather than the larger JD mower as it was taking longer. Director of Public Works & Utilities Peter Bergquist said he would check into the equipment being used for ditch mowing.

Councillor Herperger wanted to thank Mike Kwasnica and his staff for capturing 2 loose dogs that she had received complaints about. Their quickness and efficiency was very much appreciated.

8 Committee of the Whole

Moved By: Councillor Larry Jorgenson

That we sit in a private session as Committee of the Whole, the time being 6:55 p.m.

CARRIED

8.1 Authority

The Committee met under Section 5(3) of Part III of *The Local Authority of Freedom of Information and Privacy Act*.

8.2 Present in the Committee of the Whole

Chair Councillor Amanda Klitch, Mayor Michael Behiel, Councillor Rob Muench, Councillor Larry Jorgenson, Councillor Roger Nordick, Councillor Roger Korte, Councillor Kelly Herperger via Zoom, Acting City Manager Lori Yaworski, Acting City Clerk Donna Simpson, and Marketing and Development Manager Penny Lee

Chairperson – Amanda Klitch

Acting City Clerk – Donna Simpson

8.3 Marketing & Development Manager - Lot Pricing Formula

8.4 Marketing & Development Manager - Lot Price Evaluation

8.5 Revert

Moved By: Mayor Michael Behiel

That Executive Committee revert to the Regular Meeting, the time being 7:07 pm.

CARRIED

8.6 Recommendation - Land Pricing Method

Moved By: Mayor Michael Behiel

That Administration draft a policy to guide the pricing of parcels developed by the City for re-sale.

CARRIED

8.7 Recommendation - Lot Price - Re-evaluation

Moved By: Councillor Roger Korte

That Administration re-evaluate the list prices on City-lots currently available for sale and recommend to City Council any adjustments as necessary.

CARRIED

9 Next Meeting

It was noted that the next Executive Committee Meeting will be held August 12th at 5:30 p.m.

10 Adjourn

Moved By: Councillor Larry Jorgenson

That we do now adjourn, the time being 7:08 p.m.

CARRIED

Chairperson – Amanda Klitch

Acting City Clerk – Donna Simpson



CITY OF HUMBOLDT

Minutes of a Meeting of the Humboldt and District Museum and Gallery Board of Directors on June 13, 2024, commencing at 10:30 am at the Museum



- PRESENT:** Chairperson: Carol McLaren
Board Members:
Susan Bellamy
Karen Siermachesky
Kevin Garinger
Aaron Lukan
Ivan Buehler
Larry Jorgenson – Council Rep.
Jennifer Fitzpatrick – Director
- REGRETS:** There were no regrets.
- CALL TO ORDER:** Carol called the meeting to order at 10:30 AM.
- LAND**
- ACKNOWLEDGEMENT:** Carol read her land acknowledgement to open the meeting.
- ADOPT AGENDA:** The Director requested the addition of Committee of the Whole to the agenda to discuss personnel matters.
- Siermachesky / Buehler:
That the agenda of June 13, 2024, Humboldt & District Museum & Gallery be adopted as amended.
- Motion Carried
- ACKNOWLEDGEMENTS:** Carol acknowledged the wonderful programs that are happening at Original Humboldt, and asked Jennifer to share about the Sk Arts Celebration event.
- ADOPT MINUTES:** Garinger / Bellamy:
That the minutes of May 9, 2024, Humboldt & District Museum & Gallery be adopted as presented.
- Motion Carried
- BUSINESS ARISING:** There was no business arising.
- DIRECTOR’S REPORT:** Jennifer gave an overview of her report, highlighting maintenance issues, policy development, grants, advocacy, and the benchmarking process.
- The Director’s report was received for information.
- FINANCIAL STATEMENT:** The financial statement was received for information.
- COMMITTEE OF THE WHOLE:** Bellamy / Lukan:
That we sit in a private session as Committee of the Whole, the time being 11:18 am.
- Motion Carried
- AUTHORITY:** The committee met under Section 5(3) of Part III of *The Local Authority of Freedom of Information and Privacy Act*.
- PRESENT IN COMMITTEE OF THE WHOLE:** Present in committee of the whole: Chairperson Carol McLaren, Vice-chairperson Susan Bellamy, Board Members Kevin Garinger, Karen Siermachesky, Ivan Buehler, Aaron Lukan, Councillor Larry Jorgenson and Director of Cultural Services Jennifer Fitzpatrick.
- REVERT:** Buehler/ Siermachesky:
That we revert back to the regular meeting, the time being 11:40 am.
- Motion Carried

Chairperson’s initials

Museum Minutes for June 13, 2024, Page 2

MUNICIPAL HERITAGE ADVISORY COMMITTEE There was nothing to report at this time.

FRIENDS OF THE MUSEUM REPORT: Karen did not have anything to report at this time.

FOUNDATION REPORT: Jennifer provided an update on the development of the financial statements and disbursement quota.

ORIGINAL HUMBOLDT REPORT: Jennifer reported on the archaeological fieldschools and programs at the site.

SPORTS HALL OF FAME REPORT: Aaron did not have anything to report at this time.

PUBLIC ART COMMITTEE REPORT: Jennifer reported on summer programs, and the sponsorship packages in development.

WATER TOWER COMMITTEE REPORT: Susan noted that the committee’s barbecue was a success. Jennifer added that preparations are underway for the summer tour season.

COUNCIL REPORT: Larry did not have anything to report at this time.

OTHER BUSINESS: There was no other business.

NEXT MEETING: The board discussed their holiday schedules in terms of meetings for benchmarking and regular meetings, and determined that the fall would be the best time.

The next regular meeting for the Board will be September 12, 2024, at 9:00 am at the Gallery.

ADJOURNMENT: Garinger / Lukan:
That the meeting adjourn at 11:50 AM.

Motion Carried

Carol McLaren – Chairperson

Jennifer Fitzpatrick – Secretary

CITY OF HUMBOLDT REPORT

TITLE: Zoning Map Amendment – Parcels CC and DD
PREPARED BY: Tanner Zimmerman, Planning Coordinator
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: July 22, 2024

RECOMMENDATION

That this report be received for information and filed.

BACKGROUND

Parcels CC and DD, Plan Number 101876452, are currently zoned R4 – Acreage Residential. Recently, City Administration has identified that these parcels have potential for multi-residential development, particularly in the form of street townhouses.

Pursuant to Sections 46, 76 and 207 of *The Planning and Development Act, 2007*, amendments to the Zoning Bylaw must proceed through the bylaw amendment process which includes the following:

- a) First reading (June 24th, 2024) to introduce the Bylaw amendment, to be followed by at least two-weeks of public notice of a Public Hearing;
- b) Public hearing to hear any public comments; (July 22nd, 2024)
- c) Second reading to make any necessary amendments; (July 22nd, 2024)
- d) Third reading to approve and adopt the Bylaw or amended Bylaw. (likely July 22nd, 2024)

The first reading was approved June 24, 2024.

CURRENT SITUATION

Parcels CC and DD are currently City owned properties and are zoned R4. The R4 – Acreage Residential zoning is for the purpose of providing for residential acreages “without allowing for an improper intensity of development”, which would be dependent upon the extension of urban facilities and services. R4 zoning restricts residential developments to single-family houses on large acreage-style lots. Secondary suites are permitted, and garden/garage suites are discretionary. Multi-family housing of any kind is prohibited.

The request is to rezone the parcels to R3A – Small Lot Residential, which outright permits single-family, two-unit and multi-family dwellings in the form of street townhouses. Multiple-unit dwellings in the form of apartments or bare land condominiums may be considered, but only following a discretionary use process.

The adjacent roadway, 101st St., is currently built with two service connections – one per parcel, and likely sized for one single-family home on each parcel. If street townhouses were proposed, City Administration would recommend that the development proposal be required to again utilize only one connection per parcel to minimize the need for significant damage to the existing road surface.

OPTIONS

1. Receive this report for information
2. Refer the matter back to administration.

ATTACHMENTS

- A. Schedule “A” - Proposed Zoning Map Amendment

COMMUNICATION AND ENGAGEMENT

The proposed Zoning Amendment was advertised for at least two weeks on Digital Humboldt as well as on the City Website and City Hall. Additionally, all property owners within 75m of Parcels CC and DD were sent letters directly to invite them for comments at the scheduled public hearing.

Provided that the third reading and adoption of the bylaw is approved, administration must send a certified true copy of the amendment to the Community Planning branch of the Government of Saskatchewan within fifteen (15) days from the date of adoption.

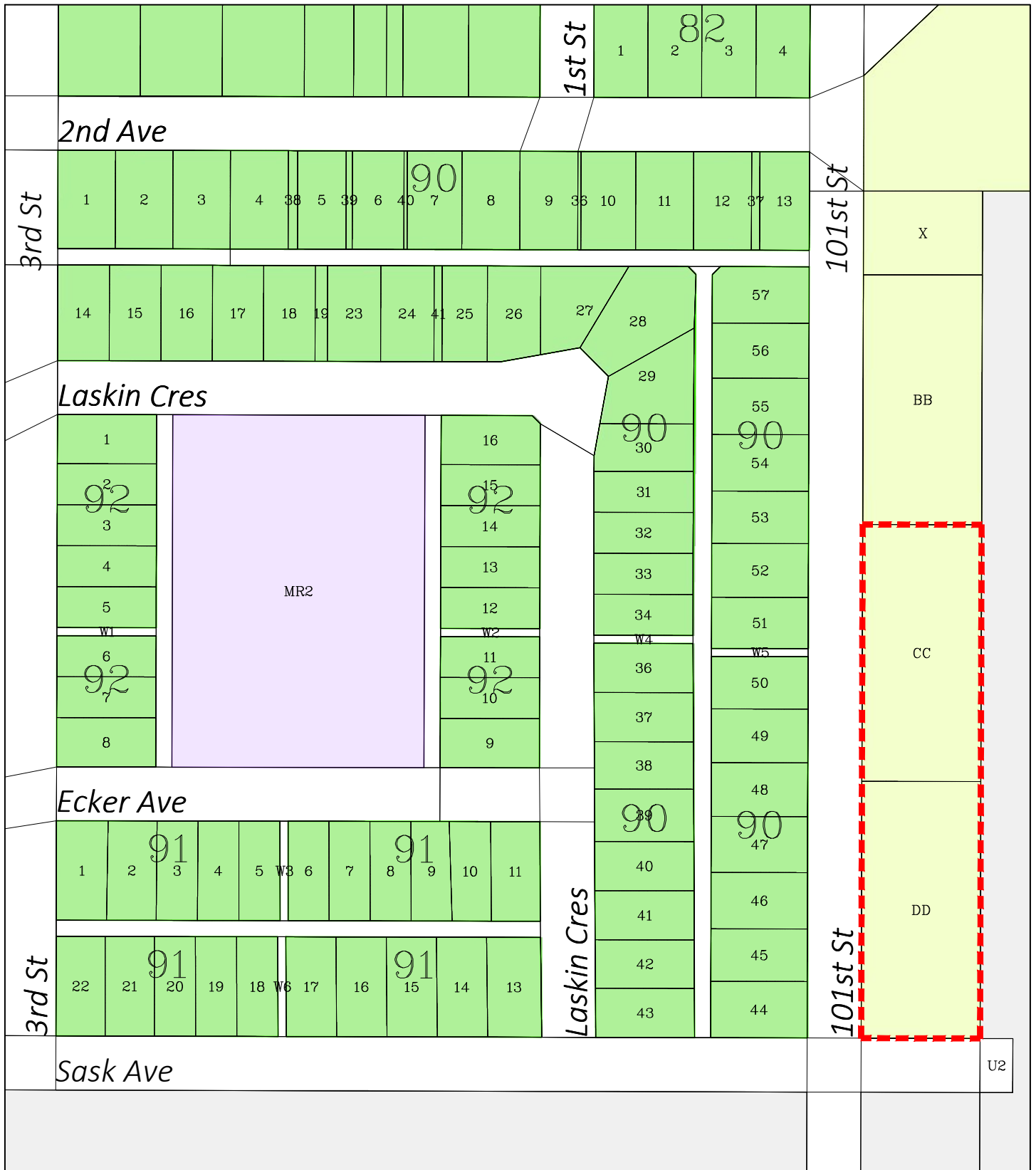
FINANCIAL IMPLICATION

There are no anticipated financial implications.

CONCLUSION

The current zoning designations prevent Parcels CC and DD from being developed into anything other than one single-family dwelling per property. Rezoning of these parcels to R3A – Small Lot Residential will permit more units while not outright permitting apartment buildings.

Appendix A - Proposed Zoning Change



- R2
- R4
- CS
- UH
- Proposed Changes - R4 to R3A



DRAWN BY: DLB
SCALE: 1:2000
DATE: 2024/06/18



CITY OF HUMBOLDT

BYLAW NO. 07/2024

A BYLAW TO AUTHORIZE AMENDMENTS TO BYLAW NO. 04/2016, BEING A BYLAW TO REGULATE DEVELOPMENT IN THE CITY OF HUMBOLDT, TO PROVIDE FOR THE AMENITY OF THE CITY AND THE HEALTH, SAFETY AND GENERAL WELFARE OF THE HABITANTS CITED AS THE ZONING BYLAW

The Council of the City of Humboldt, in the Province of Saskatchewan, enacts as follows:

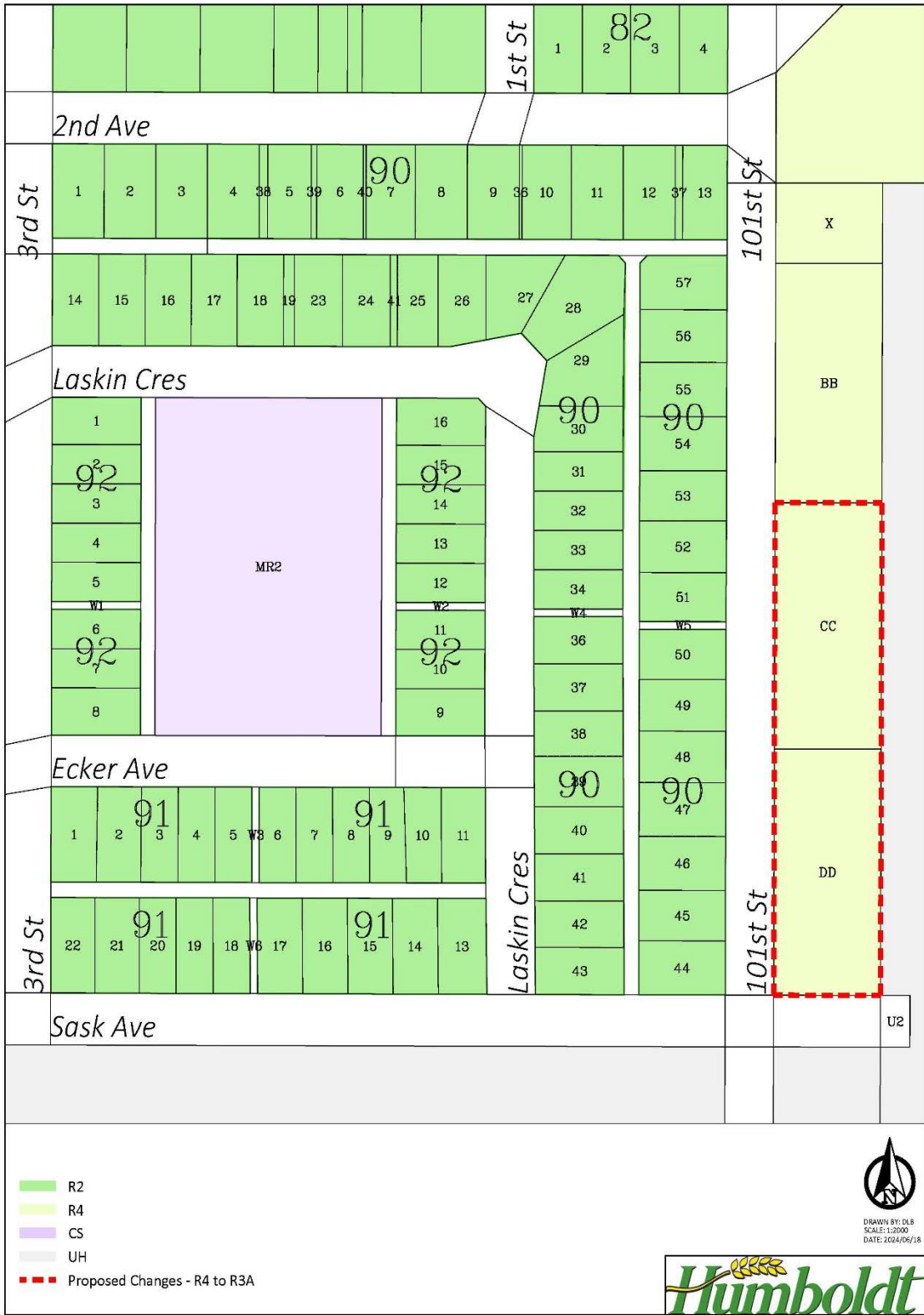
1. That the zoning district map referred to in Section 11 of Bylaw No. 04/2016 be amended in the following manner:
 - a) By rezoning Parcels CC and DD Plan 101876452 from R4 – Acreage Residential District to R3A – Small Lot Residential District as shown on attached drawing marked as Appendix “A” which forms part of this Bylaw.
2. This Bylaw shall come into full force and take effect immediately upon the final passing thereof.

Mayor – Michael Behiel

Interim City Clerk – Jace Porten

INTRODUCED AND READ A FIRST TIME THIS 24th DAY OF JUNE 2024.
READ A SECOND TIME THIS 22nd DAY OF JULY 2024.
READ A THIRD AND FINAL TIME THIS 22nd DAY OF JULY 2024.

Appendix A - Proposed Zoning Change



- R2
- R4
- CS
- UH
- Proposed Changes - R4 to R3A



DRAWN BY: DLB
SCALE: 1:2000
DATE: 2024/06/18





CITY OF HUMBOLDT REPORT

TITLE: Zoning Map Amendment – “East Caleb Lot”
PREPARED BY: Tanner Zimmerman, Planning Coordinator
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: July 22, 2024

RECOMMENDATION

That this report be received for information and filed.

BACKGROUND

In an effort to bring more housing into the City of Humboldt, City Administration has been searching for creative ways to add more lots without over-extending the existing infrastructure. As a result, City Administration has identified a portion of Glen Hall Park that could be rezoned to allow for a multi-family development specifically in the form of apartments.

Subsequent to Sections 46, 76, and 207 of *The Planning and Development Act, 2007*, amendments to the Zoning Bylaw must undertake a bylaw amendment process which includes the following:

- a) First reading (June 24th, 2024) to adopt the process and set a date for a public hearing;
- b) Public hearing to hear any public comments; (July 22nd, 2024)
- c) Second reading to make any necessary amendments; (July 22nd, 2024)
- d) Third reading to approve and adopt the Bylaw or amend Bylaw. (likely July 22nd, 2024)

The first reading was approved June 24, 2024.

CURRENT SITUATION

The area – to be referred to as the “East Caleb Lot” - is currently a gravel parking lot east of 910 Main Street – Caleb Village. The lot is currently zoned CS – Community Service/Institutional District and is considered Municipal Reserve (“MR”). CS zones do not allow any form of housing or business activity.

The request is to rezone the parcel to R3 – Core Mixed Residential District. This would allow for higher-density residential within walking distance to the downtown core.

Being that the property is currently MR, a few actions would need to be taken if the rezoning is successful. The City would request that the land is subdivided into two separate parcels. The City would then be required to either dedicate equivalent land or provide cash-in-lieu to the equivalent value of the land.

OPTIONS

1. Receive this report for information.
2. Refer the matter back to administration.

ATTACHMENTS

- A. Schedule "A" - Proposed Zoning Map Amendment

COMMUNICATION AND ENGAGEMENT

The proposed Zoning Amendment was advertised for at least two weeks on Digital Humboldt as well as on the City Website and City Hall. Additionally, all property owners within 75m of the newly created parcel were sent letters directly to invite them for comments at the scheduled public hearing.

Provided that the third reading and adoption of the bylaw is approved, administration must send a certified true copy of the amendment to the Community Planning branch of the Government of Saskatchewan within fifteen (15) days from the date of adoption.

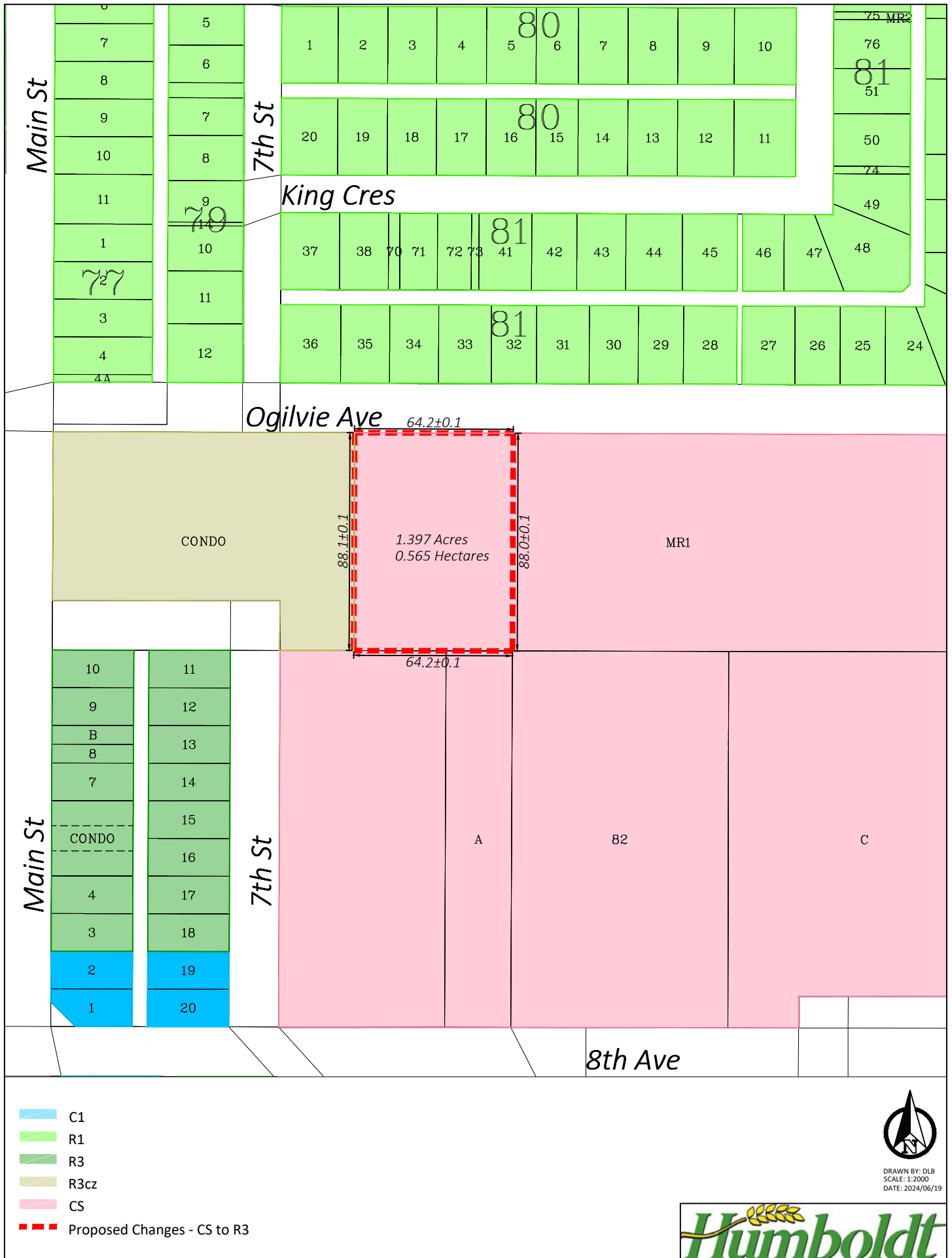
FINANCIAL IMPLICATION

There are no anticipated financial implications.

CONCLUSION

Rezoning the East Caleb Lot would allow for a multi-unit complex in close proximity to restaurants, parks, and shopping. Extra work will need to be completed as this area is currently zoned for municipal reserve, but the result will be more potential housing units for a growing population.

Appendix A - Proposed Zoning Change



DRAWN BY: DLB
SCALE: 1:2000
DATE: 2024/06/19



CITY OF HUMBOLDT

BYLAW NO. 08/2024

A BYLAW TO AUTHORIZE AMENDMENTS TO BYLAW NO. 04/2016, BEING A BYLAW TO REGULATE DEVELOPMENT IN THE CITY OF HUMBOLDT, TO PROVIDE FOR THE AMENITY OF THE CITY AND THE HEALTH, SAFETY AND GENERAL WELFARE OF THE HABITANTS CITED AS THE ZONING BYLAW

The Council of the City of Humboldt, in the Province of Saskatchewan, enacts as follows:

1. That the zoning district map referred to in Section 11 of Bylaw No. 04/2016 be amended in the following manner:
 - a) By rezoning a portion of Parcel MR1 Plan 64H05159 from CS – Community Services/Institutional District to R3 – Core Mixed Residential District as shown on attached drawing marked as Appendix “A” which forms part of this Bylaw.
2. This Bylaw shall come into full force and take effect immediately upon the final passing thereof.

Mayor – Michael Behiel

Interim City Clerk – Jace Porten

INTRODUCED AND READ A FIRST TIME THIS 24th DAY OF JUNE 2024.
READ A SECOND TIME THIS 22nd DAY OF JULY 2024.
READ A THIRD AND FINAL TIME THIS 22nd DAY OF JULY 2024.

CITY OF HUMBOLDT REPORT

TITLE: 2023 Public Accounts
PREPARED BY: Jace Porten, City Controller
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: July 22, 2024

RECOMMENDATION

That sections “A” through “F” of the 2023 Public Accounts for the City of Humboldt be adopted as presented and be combined with the 2023 Audited Financial Statements to be publicly available as the Public Accounts for the City of Humboldt with respect to the year ending December 31, 2023.

BACKGROUND

Pursuant to *The Cites Act*, and *The Cites Act Regulations*, every city in Saskatchewan must prepare and make publicly available its Public Accounts by September 1st of each year. The Public Accounts must include:

- Companies and individuals that the City paid \$50,000 or more,
- Grants given of \$50,000 or more,
- Employees with remuneration of \$50,000 or more,
- Total amount of remuneration for each member of Council,
- The City’s Audited Financial Statements.

CURRENT SITUATION

The portions of the 2023 Public Accounts not including the Financial Statements have been prepared and attached to this document. The adoption of the Public Accounts will allow for them to be combined with the Audited Financial Statements and form the complete Public Accounts for the City of Humboldt for the year ending December 31, 2023.

OPTIONS

1. Approve the recommendation as presented.
2. Refer the matter back to Administration for further analysis.

COMMUNICATION AND ENGAGEMENT

The completed 2023 Public Accounts will be sent to the Ministry of Government Relations, added to the City's website, and available at City Hall for the public's viewing.

ATTACHMENTS

2023 Public Accounts – sections A through F

FINANCIAL IMPLICATION

There is no anticipated financial impact of the recommended action.

CONCLUSION

Approving the recommendation allows the City to be compliant with the September 1st deadline.



City of

HUMBOLDT

Saskatchewan

PUBLIC ACCOUNTS

December 31, 2023

DRAFT

CITY OF HUMBOLDT

PUBLIC ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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CITY OF HUMBOLDT

PUBLIC ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2023

City Manager's Report

His Worship the Mayor
and Members of City Council

The Cities Act requires that a city in the Province of Saskatchewan prepare, and make available to the public, a statement of public accounts. The accounts herein presented are in accordance with Section 156.1 of *The Cities Act* and *The Municipal Public Accounts Regulations*.

I am pleased to present the City of Humboldt Public Accounts for the year ended December 31, 2023.

This report is comprised of the following sections:

- (1) Annual Financial Statements for the Year Ended December 31, 2023
- (2) Employee Remuneration
- (3) Contracts for Goods and Services \$50,000 or More
- (4) Grants & Contributions \$50,000 or More

The statements and schedules in this report consolidate the information of all City of Humboldt operations including utilities.

Expenditures for goods and services report both operating and capital expenditures. Expenditures such as those related to investment contracts, tax and water refunds, employee payroll deductions, and similar items are not actual operating or capital expenditures and have therefore not been reported. No attempt has been made to eliminate expenditures that are not chargeable to 2023 operations. Examples would be items in Prepaid Expenses and Inventory accounts.

Respectfully submitted this 22nd day of July A.D. 2024.

Joe Day
City Manager

City of Humboldt
Schedule of Council Remuneration
For the Year Ended December 31, 2023

Name	Remuneration	Reimbursed Costs	Total
Behiel, Michael	\$ 50,353.40	\$ 5,507.93	\$ 55,861.33
Muench, Robert	\$ 12,616.44	\$ 31.50	\$ 12,647.94
Klitch, Amanda	\$ 13,663.09	\$ 247.79	\$ 13,910.88
Korte, Roger	\$ 12,616.44	-	\$ 12,616.44
Nordick, Roger	\$ 13,321.80	\$ 776.56	\$ 14,098.36
Herperger, Kelly	\$ 13,321.80	\$ 172.22	\$ 13,494.02
Jorgenson, Larry	\$ 13,145.46	\$ 172.09	\$ 13,317.55
Total	\$ 129,038.43	\$ 6,908.09	\$ 135,946.52

DRAFT

City of Humboldt
Employee Remuneration
For the Year Ended December 31, 2023

<u>Employee Name</u>	<u>Total Paid</u>
Day, Joseph	\$175,122.62
Ulriksen, Michael	\$109,615.64
Kwasnica, Mike	\$109,455.68
Bergquist, Peter	\$109,453.98
Fitzpatrick, Jennifer	\$87,447.53
Bernhard, Daniel	\$85,546.30
McLeod, Chris	\$82,809.15
Lee, Penny	\$80,542.08
Porten, Jace	\$80,011.78
Lung, Patricia	\$79,908.53
Engele, Miles	\$78,335.99
Denomy, Vincent	\$74,834.63
How, Gerry	\$72,002.11
Wickenhauser, Darrell	\$71,347.68
Doherty, Herman	\$70,631.47
Adam, Pamela	\$68,646.46
Yaworski, Lori	\$68,521.57
Tarrant, Justin	\$66,964.59
Beaudry, Norman	\$66,388.30
Coombs, David	\$64,353.41
Zarazun, Reg	\$62,961.68
Yaworski, Landon	\$62,936.25
Simpson, Donna	\$62,489.30
Meckelborg, Noreen	\$62,107.29
Lueke, Morgan	\$60,456.68
Frey, Steven	\$60,397.59
Moore, James	\$60,380.66
Scherbatiuk, Mark	\$60,213.13
Klitch, Russell	\$59,993.23
McLaren, Steven	\$57,908.55
Walby, Brad	\$56,873.34
Hillier, Amelia	\$56,841.39
Chappell, Ashton	\$56,580.67
Doepker, Matthew	\$56,480.01
Wytrykusz, Chelsea	\$54,927.14
Sepke, Nadine	\$54,494.55
Mann, Paige	\$54,447.98
Raab, Charlene	\$53,055.38

City of Humboldt
Contracts for Goods & Supplies
For the Year Ended December 31, 2023

<u>Vendor Name</u>	<u>Total Paid</u>
Sask Water	\$ 2,245,514.14
Receiver General of Canada	\$ 1,849,797.23
Greater Saskatoon Catholic Schools	\$ 1,743,242.71
Brockman Enterprises Ltd.	\$ 1,422,666.69
Ministry of Finance	\$ 1,353,405.07
Wilco Contractors Southwest Inc.	\$ 1,162,157.73
Weber & Gasper Barristers & Solicitors	\$ 1,034,306.59
Ministry of Highways & Infrastructure	\$ 1,008,512.81
Sask Power	\$ 613,288.94
Catteral & Wright	\$ 593,642.55
REACT Waste Management	\$ 576,908.14
ISL Engineering & Land Services Ltd.	\$ 507,354.25
Municipal Employees Pension Plan #13035	\$ 503,535.90
Commerical Truck Equipment Co.	\$ 463,899.56
Paramount Paving Ltd.	\$ 439,276.24
WestCrete Curb and Landscape	\$ 291,712.29
BMO Mastercard	\$ 285,633.18
Sask Energy	\$ 265,257.07
Viking Wealth	\$ 260,873.05
Municipal Financing Corporation of Sask.	\$ 250,755.49
AON REED STENHOUSE INC.	\$ 237,412.00
Saskatchewan Workers' Compensation	\$ 209,027.38
Nelson Granite Ltd.	\$ 202,865.76
South20 Dodge Chrysler Ltd.	\$ 190,217.05
Olynick Water & Sewer Ltd.	\$ 183,971.97
Clartech Industries	\$ 181,879.65
Millsap Fuel Distributors Ltd.	\$ 151,190.45
Insituform Technologies Ltd.	\$ 143,055.70
Brandt Tractor	\$ 133,914.92
Flocor	\$ 124,698.57
Hetek Solutions Inc.	\$ 114,466.50
Hergott Electric Ltd.	\$ 108,094.84
Strueby Plumbing & Heating	\$ 88,190.43
Humboldt Home Hardware	\$ 85,062.23
RBC Royal Bank	\$ 77,681.41
Stevenson Industrial Refrigeration	\$ 75,329.31
Saskatchewan Assessment Management Agency	\$ 73,944.00
Redhead Equipment	\$ 68,100.45
Ricoh Canada Inc.	\$ 63,292.67
Tetra Tech Canada Inc.	\$ 61,944.00

Humboldt Lumber Mart	\$	59,803.43
Revive Painting & Wall Coverings	\$	54,907.54
Pratts Food Service	\$	54,398.50
Direct Drive Taxi	\$	53,186.97
Tremblay Electric	\$	50,531.78

DRAFT

City of Humboldt
Grant Contributions
For the Year Ended December 31, 2023

<u>Name</u>	<u>Total Paid</u>
Humboldt Golf Club	\$ 200,296.67
Wapiti Regional Library	\$ 144,341.50

DRAFT



CITY OF HUMBOLDT REPORT

TITLE: Increasing the City’s Established Debt Limit
PREPARED BY: Jace Porten, City Controller
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: July 22, 2024

RECOMMENDATION

That the City of Humboldt amend their application to the Saskatchewan Municipal Board, to increase the City’s debt limit up to \$20 million, to facilitate the borrowing necessary for the wastewater treatment facility and necessary upgrades to lift stations 1 and 4.

BACKGROUND

Debt Limits for Saskatchewan Cities are established by the Saskatchewan Municipal Board (SMB), and can be increased, decreased or exceeded upon request. The City of Humboldt currently has an established debt limit of \$15-million.

At of December 31, 2023 the City’s long-term outstanding debt is approximately \$2.54-million, however the City also guarantees the repayment of two loans which factor against the available limit and the City’s ability to borrow. In 2018, the City guaranteed a Humboldt & District Fire Protection Association with a balance outstanding at \$32,375. In 2022, the City guaranteed a Humboldt Golf Club Inc. loan which had an outstanding balance of approximately \$227,288 at 2023 year-end.

The City’s available debt limit as of December 31, 2023 is approximately \$12.2 million.

CURRENT SITUATION

At the May 27th Council meeting, council approved a recommendation to apply to the SMB for a \$13-million dollar increase to its established debt limit from \$15-million to \$28-million. Since applying, administration has been contacted by the SMB that they would ask that the application be amended to see the city seek an increase to \$20-million.

The City is in the final stages of securing the construction of the new Wastewater Treatment System, and the additional required upgrades to Lift Stations 1 + 4. The estimated total cost of

the upgrades is \$40-million, of which nearly \$25-million will be covered by the Federal and Provincial Government through the Investing in Canada Infrastructure Plan.

Through the end of 2023, approximately \$1.7-million had been spent on the project and already funded through reserve contributions, leaving the City to fund approximately \$13.3-million to complete the project.

OPTIONS

1. Approve the recommendation and increase the debt limit to \$20-million.
2. Reject the recommendation of increasing the debt limit to \$20-million.
3. Suggest a different increase to the City's debt limit.

COMMUNICATION AND ENGAGEMENT

Provide the Saskatchewan Municipal Board the resolution to amend the City's application to increase its established debt limit.

ATTACHMENTS

N/A

FINANCIAL IMPLICATIONS

There are no financial implications of accepting this report.

CONCLUSION

The increase to \$20-million would allow the City to fund its portion of the Wastewater Treatment Facility project upgrades, should the City have the need to borrow in the future for project, SMB would prefer the City apply at that time for a further increase.

CITY OF HUMBOLDT REPORT

TITLE: Council Appointment to City Positions
PREPARED BY: Jace Porten, Interim City Clerk
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: July 22, 2024

RECOMMENDATION

That Darren Whitbread be appointed to the City Position of Pest Control Officer, pursuant to provincial requirements.

BACKGROUND

Council must annually approve the appointment of the various City positions and Committees that require a resolution pursuant to provincial requirements and city policies, which is typically done annually at the January Council meetings.

CURRENT SITUATION

At the June 24th City Council meeting, Council appointed Murray Knackstedt as the Pest Control Officer. For the times that Murray is unavailable to respond to the Pest Control Officer duties, he has agreed to have an alternate available to share the duties and responsibilities.

The two Pest Control Officers will share the honorarium and will be supplied vests and vehicle magnets to identify their presence while on duty.

OPTIONS

1. Approve the recommendation.
2. Amend appointments to the boards and committees.

COMMUNICATION AND ENGAGEMENT

Upon Council approval, the City will have both Pest Control Officers registered with Sask Environment.

FINANCIAL IMPLICATION

There is no anticipated financial impact of the recommended action.

CONCLUSION



The City of Humboldt has authority to appoint City positions on an annual basis, both Murray Knackstedt and Darren Whitbread would be the Pest Control Officers for the remainder of 2024.



CITY OF HUMBOLDT REPORT

TITLE: Downtown Street Closure Request
PREPARED BY: Jace Porten, City Controller
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: July 22, 2024

RECOMMENDATION

That the requested downtown street closure for a special event on October 6th, 2024 on 9th Street from the north side of 5th Avenue to the south side of 7th Avenue be approved, and further.

That the requested downtown street closure for the purpose of community fundraising barbecues and local performances dated September 12th on 6th Avenue from Main Street east to the back alley be changed to September 5th.

BACKGROUND

Pursuant to the City of Humboldt's Policy #4510, requests for a street blockaded are to be presented at a Regular Council meeting for approval. Prior to the request being brought to Council, the City Controller/Interim City Clerk consulted with the other City departments to ensure that the requested street closures do not conflict with any City maintenance or operations.

CURRENT SITUATION

The Downtown Business Improvement District (DBID) is looking to hold a Farm Day in the City event on October 6th to connect with local agriculture, artisans and local businesses. Administration has talked with the DBID if there had been any communication with the businesses along that route and were advised an email was sent out to the businesses and no objections were received, at the time of writing this report.

The Department of Cultural Services, in partnership with the DBID and various community groups will be organizing the fundraising barbecue. There will also be performances by local musicians and groups during the lunch hour.

OPTIONS

1. Approve the recommendation.
2. Reject the recommendation and not allow the street closure.



ATTACHMENTS

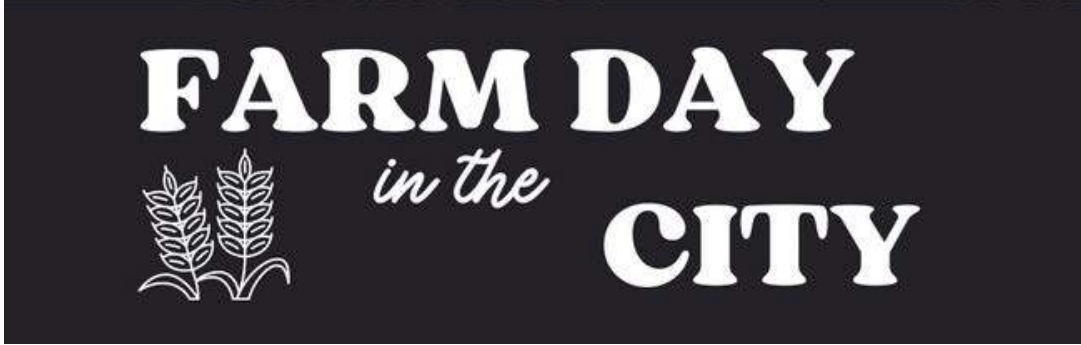
- Farm Day in the City 2024 brochure, with map of proposed closure for 9th Avenue
- Map of proposed closure for 6th Avenue

FINANCIAL IMPLICATION

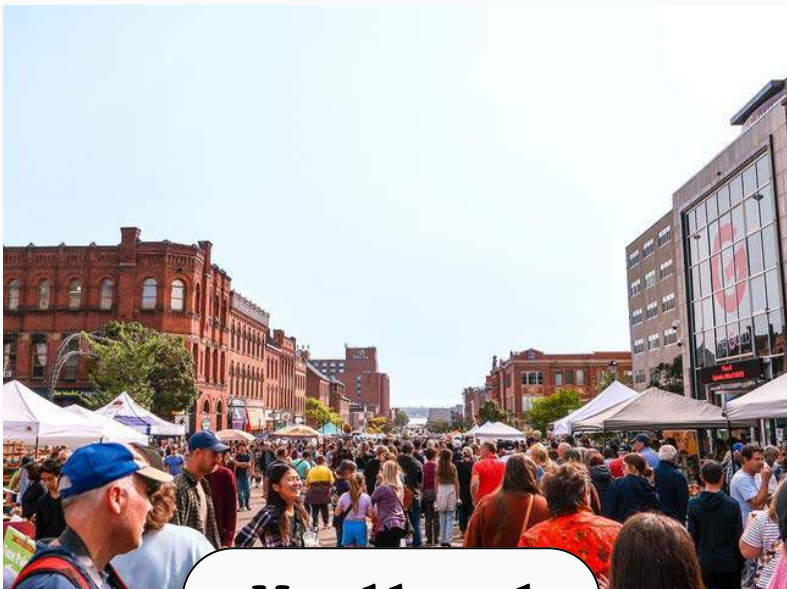
None

CONCLUSION

Administration has no concerns that the street closures will affect any City maintenance or operations and will allow community groups to host events in the City.



October 6, 2024



Mood board



Overview

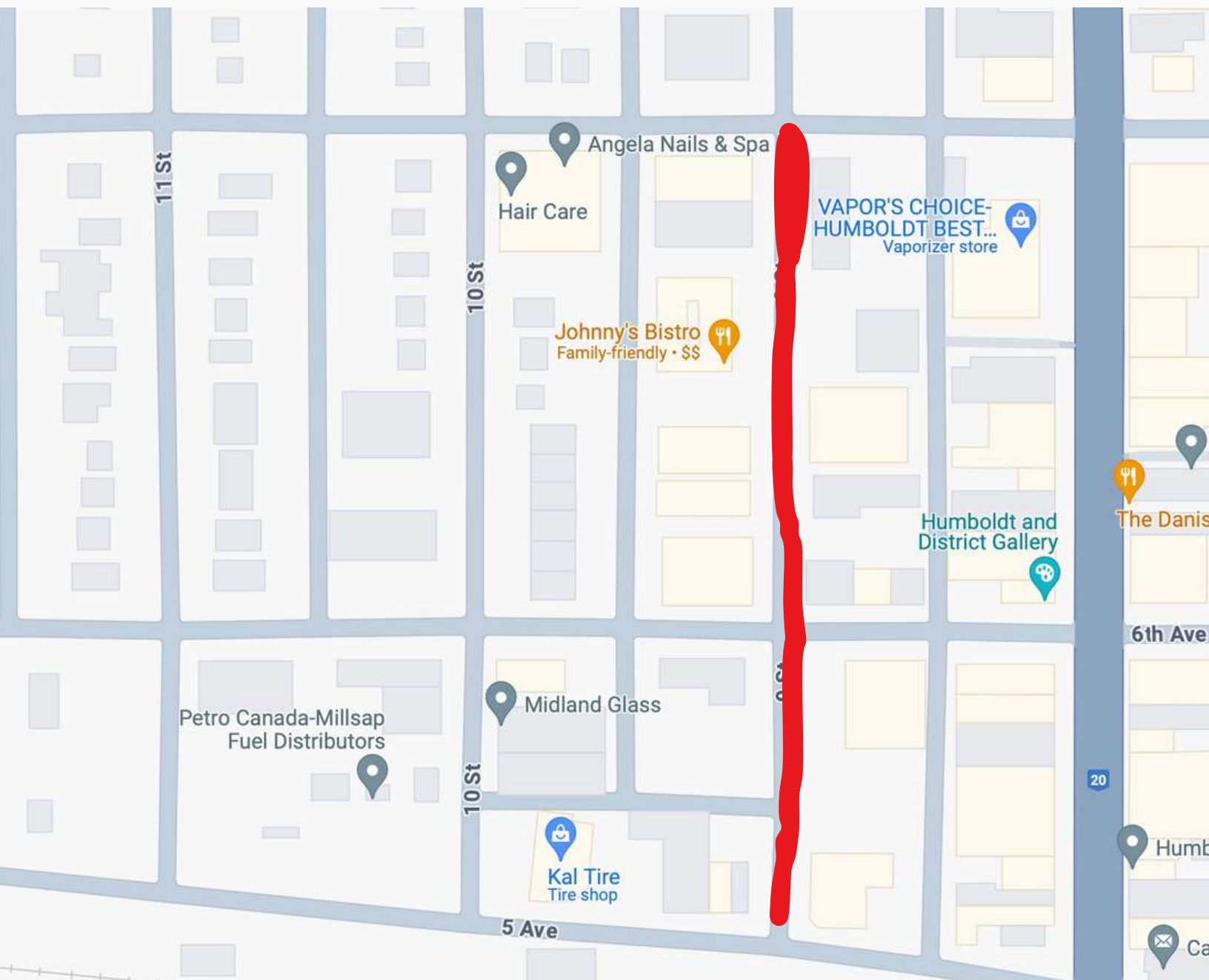
Farm Day in the City is an event to connect our City to local agriculture, artisans, and local business. It will consist of both paying vendor booths, small livestock (petting zoo), live music, photo booths and downtown business booths and storefronts (at no cost). It will run from 5th Avenue to 7th Avenue along 9th Street from 10:00 AM - 4:00 PM. This is an event held in cities across Canada, and an excellent way to showcase our local farmers, business and artisans.

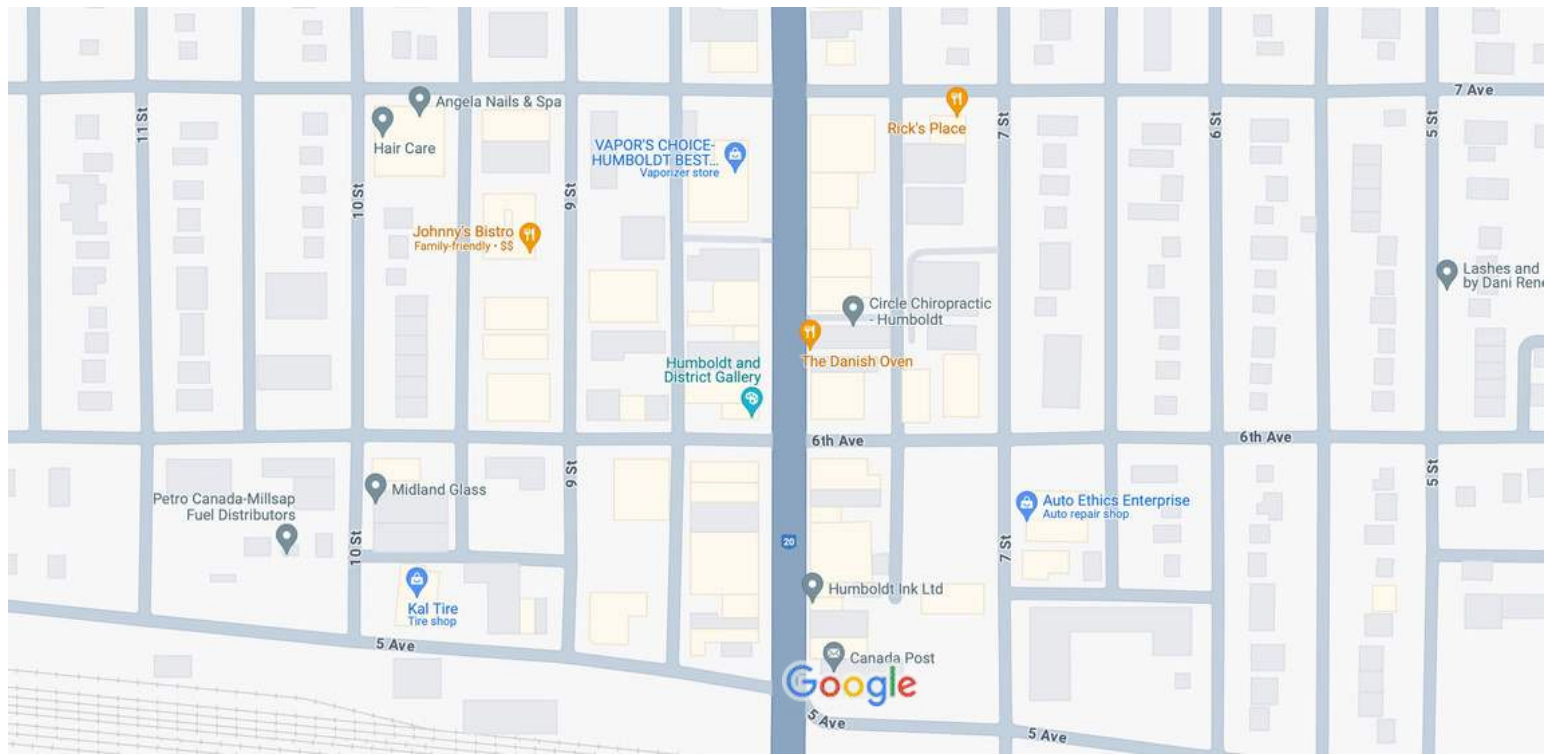
The cost per booth is \$25/vendor, admission to the public is free.



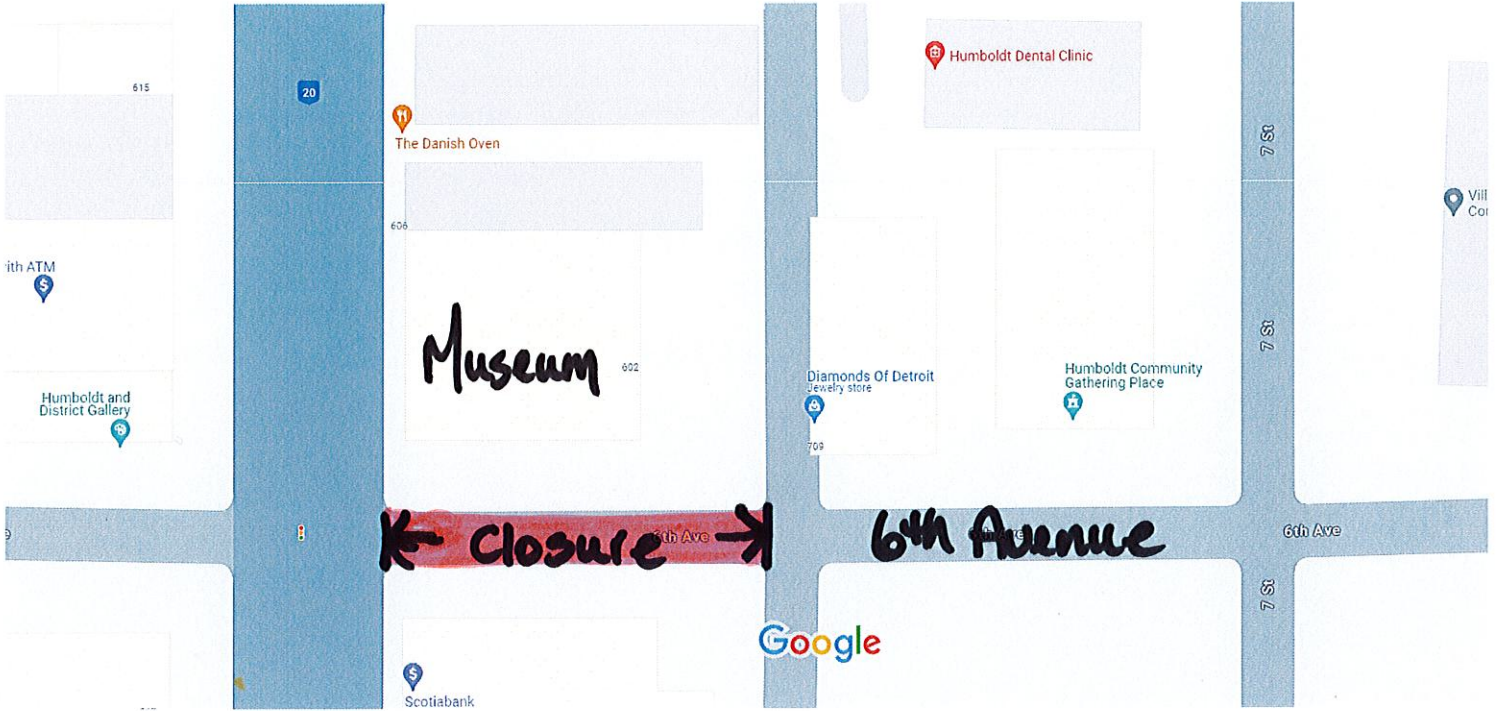
Street Closure Proposal

We propose to close 9th Street from the North corner of 5th Avenue to the south corner of 7th Avenue from 8:00 AM-5:00 PM on October 6th, 2024





Map data ©2024 50 m



Map data ©2024 10 m



CITY OF HUMBOLDT REPORT

TITLE: Natural Gas Contract Authorization
PREPARED BY: Connor Piller, Finance Manager
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: City Council
DATE: July 22, 2024

RECOMMENDATION

That the City Manager be authorized to enter into a natural gas supply contract with a term of up to five-years.

BACKGROUND

The City is nearing the end of the terms of its existing natural gas contracts and will need to enter into a new contract (or contracts) in the coming months if it wishes to have pre-determined natural gas costs for the next year or more.

CURRENT SITUATION

About fifteen years ago the province of Saskatchewan deregulated the natural gas market to the extent that consumers like the City of Humboldt may purchase its supply of natural gas from independent companies. The delivery of the natural gas is still through the SaskEnergy network and the billing remains under the SaskEnergy billing system. The supply contracts are based on full-year terms running on a calendar year basis. SaskEnergy requires retailers to notify SaskEnergy prior to September 15th of each year of any additions or changes to the supply agreements that would come into effect November 1st. Currently, the City of Humboldt has contracts with Hudson Energy which are due to expire October 31st.

The advantage of purchasing natural gas from an independent retailer is the price stability. The City of Humboldt can enter a contract for one to five years of natural gas supply at a cost that doesn't change over that period of time. With SaskEnergy the rates are changing annually or even more often.

The disadvantage of contracting with an independent retailer is that your price is locked-in even if the cost of natural gas falls.

Pricing:

- The current price of Natural Gas through SaskEnergy is \$3.20 / GJ
- An indication of the Natural Gas through an independent retailer is:
 - fixed for one year at \$3.15 / GJ

The City's cost of natural gas (including delivery charges, taxes and surcharges) is approximately \$145,000 per year. The cost of the natural gas itself is approximately one-half of the total cost (\$72,500 per year). Therefore, the value of a five-year contract is approximately \$362,500.

Tendering:

The process for tendering for the supply of Natural Gas is a somewhat different process than tendering many other products or services. In most tenders the supplier is expected to guarantee its prices for 20 days or more so that the City can complete its evaluation and select a supplier. With natural gas retailers, they will observe the daily 'futures' prices of natural gas and quote a supply price to the City based on a markup from that futures price on that day. Because the 'futures' price can change significantly from day-to-day, the retailers are only willing to guarantee a price quote for just a matter of a few days.

A process that works with natural gas retailers and cities is:

- Council authorizes Administration to enter into a multi-year agreement
- Administration prepares a tender document with required specifications and a closing date approximately three weeks after posting date.
- Administration posts tender to gain good exposure to retailers.
- The tender document identifies that the tender will be awarded approximately three-days after tender closing.
- Administration promptly evaluates tenders following the closing date and time and then awards tender and signs contract within the three days or so.

COMMUNICATION & ENGAGEMENT

Prior to finalizing the tender documents, Administration will verify with suppliers in the industry that the proposed process and timelines are reasonable for the suppliers to provide competitive bids to the City.

FINANCIAL IMPLICATION

The City budgets approximately \$150,000 annually for the delivery service and the natural gas supply cost.



Although there is no guarantee that the City will actually save money compared to paying for natural gas at the fluctuating “current” prices, entering into a multi-year gas supply contract provides budget predictability to the City with respect to the cost of natural gas.

CONCLUSION

Entering into fixed term, fixed price supply agreements for natural gas provides cost and budgeting stability for the City. Although there is a good probability that such agreements save money for the City, that can’t actually be guaranteed. The most efficient process to enter a natural gas supply agreement requires Council to authorize administration to finalize a contract that would normally be brought to Council for final approval.



CITY OF HUMBOLDT REPORT

TITLE: 2024 Municipal Election
PREPARED BY: Michael Ulriksen, Director of Community and Leisure Services
REVIEWED BY: Joe Day, City Manager
PREPARED FOR: Council
DATE: July 22, 2024

RECOMMENDATION

That the recommendations outlined in the conclusion of this report pertaining to the delivery of the 2024 Municipal Election be approved.

BACKGROUND

The Local Government Election Act, 2015 (The Act), provides that City Council must make decisions on several matters related to the holding of a municipal election. This report addresses these items for the Municipal Election Scheduled to be held on Wednesday, November 13, 2024.

CURRENT SITUATION

Returning Officer

Section 47 of *The Act* provides that the City Clerk shall act as the Returning Officer for municipal elections unless Council, at least 90 days prior to Election Day appoints another person as Returning Officer. During the 2016 and 2020 Municipal Election Michael Ulriksen acted as the Returning Officer for the Municipal Election. Michael has agreed to serve as the Returning Officer again for the 2024 Municipal Election.

Election Polls

Pursuant to Section 25(1) of *The Act*, Council shall divide the municipality into as many polling areas as necessary for the convenience of voters and name the polling place for each polling area as established. Section 100 of *The Act* provides that regular polling places must be open for voting between 9:00 a.m. to 8:00 p.m., as a minimum, on Election Day which is November 13, 2024.

In the past, the City of Humboldt provided 3 polling stations for the convenience of the voters. However, because the 2020 Municipal Election was affected by the Covid-19 pandemic; alternative plans had to be made to ensure the safety of the voters and the election workers. As a result, all voting took place at the Humboldt Curling rink, where voting booths were spread out and physical distance maintained between voters and

election workers. Each polling station required protective equipment and materials to ensure the safety of the public and staff.

Administration is recommending that we return to multiple polling stations on Election Day to ensure that polls are more conveniently located throughout the community. In 2016, the Uniplex, St. Augustine Parish and Legion were used as the polling locations on Election Day. Administration will investigate additional polling location options.

It is important to note that in the Local Government Election Act does provide the Returning Officer with some emergency powers. As per 47.1(1) of the Act, if in the opinion of the returning officer an emergency exists that will impede the ability for a substantial number of voters to be able to vote, the returning officer may extend voting hours, suspend voting at one or more polling places to a date not more than 7 days after the day of the election or move the location of a polling place.

Mail-in Ballot System

Section 92(1) of *The Act* allows Council to establish a mail-in ballot voting system for voters. Council must pass a bylaw setting out the procedures for using this mail-in-ballot system which includes procedures on how to conduct voter registration, verify voter identification, maintain voter privacy, insuring the proper person is receives the ballot and voting on that ballot, handling of the ballots as well as dealing with late ballots.

Due to COVID-19, Administration did set up a Mail-In Ballot System for use in the 2020 Municipal Elections. Roughly 130 residents opted to vote through the mail-in ballot option. The large portion of those who utilized the option were located within the St. Mary's Villa and Caleb Village facilities, where Advanced Polls had previously been run. Others used the option directly as a result of the ongoing COVID-19 pandemic and not wanting to attend a physical polling station, while a few registered for the mail-in ballot because they would be away on the election dates.

Administration is recommending that we do not utilize the mail-in ballot option for the 2024 Municipal Elections. In addition to polling stations throughout the community, the return of advance polls in select locations and the return of a mobile poll on election day will provide a wide range of options for residents to vote.

Advance Poll

Section 83 of *The Act* authorizes Council to establish an advance poll for voters at least three days and not more than 15 days before the day of the election. Voter's no longer needs to be "eligible" to vote in advance or declare he/she will be absent on election day. It can simply be for convenience. For the 2016 election there were two dates for the advance polls and in 2020 there were three dates for advance polls.

In 2024, we are proposing a total of five (5) dates for the advance polls to be held:

- Saturday, November 2nd – 1:00pm – 5:00pm – St. Mary’s Villa
- Tuesday, November 5th – 1:00pm – 9:00pm – Humboldt Uniplex
- Wednesday, November 6th – 1:00pm – 9:00pm – Humboldt Uniplex
- Thursday, November 7th – 1:00pm – 9:00pm – Humboldt Uniplex
- Saturday, November 9th – 1:00pm – 5:00pm – Caleb Village

Special Polls & Mobile Polls

Section 29 & 30 of *The Act* provides that Council may, by resolution, establish a polling place in a hospital, personal care facility or similar institution, within a municipality, at which electors who are receiving care may vote in an election or provide a mobile poll for voters who have physical impairments that make it difficult to attend the polling station. In 2016, we established a polling station at St Mary’s Villas for the use of residents and staff and the Returning Officer was available for anyone that applied to vote using a Mobile Poll. In 2020, all voting was done through in-person ballots or through the mail-in ballot system.

We are recommending that the City once again establish a Mobile Poll on election day to compliment the additional advance poll dates, as noted earlier in the report.

Order of Candidate Names and Occupation on the Mayor and Councillor Ballots

Section 91(1) of the Act prescribes the ballot and gives various options on the order by which the name of the candidates is printed on the ballot. The options include:

- 1) In alphabetical order by surname
- 2) In the order that the names are withdrawn from a receptacle
- 3) Electronically generate the names in random order
- 4) Arrange in rotational order

Placing the candidate names in alphabetical order by surname has been the method used for the election of both Council and School Boards. It is a simplistic and cost- effective method. If Council chooses to arrange the names using a different method, a bylaw or resolution must be passed at least 55 days prior to the day of the election for this provision and would remain the method used until repealed by a subsequent bylaw or resolution. There have been no issues expressed with the use of placing names on the ballot in alphabetical order by surname.

Amendments to the Local Government Election Act, 2015 have eliminated the Candidates occupation from the ballot form.

Criminal Record Check

Section 63.1(1) of the *Cities Act*, states: “A Council may, by bylaw require that every candidate submit a criminal record check in the form required by the Minister in addition to the nomination paper submitted pursuant to Section 67(6)(d) of the *Local Government Elections Act, 2015*. Any bylaw made pursuant to this section must be passed 90 days before the day of a general election.

According to the *Local Government Election Guide for Saskatchewan Municipalities, January 2024*, “specific circumstances such as bankruptcies, past criminal histories, or indebtedness to the municipality may cause voters to question a candidate’s eligibility, however, candidates are **not** disqualified because of these factors.”

While this is an option for City Council it is unclear as to what benefit a criminal record check would have in the election process and was not utilized by the City in the 2020 election process.

Enumeration and Voters’ List

Section 54(1) of *The Act* provides that Council may at least 55 days prior to the day on which a general election is held, provide for the enumeration of the names of voters and the preparation of a voters’ list.

Due to the cost involved in the preparation of a voters’ list, voters within the City of Humboldt have always been registered to vote at the polling place by way of a Voter Declaration Form being filled out prior to voting. This has proven to be a very effective process for registration and has not contributed to any significant reduction in service to voters.

Disclosure of Campaign Contributions and Expenses

Section 34 of *The Act* provides that Council may establish, by bylaw at least 60 days before an election, disclosure requirements respecting election campaign contributions and expenses and/or election campaign spending limits. In Humboldt, City Council has never passed a bylaw to establish such provisions.

Election Worker Remuneration

Section 52 of *The Act* authorizes Council to set the remuneration to be paid to election officials acting in respect of an election.

Appendix “A” summarizes the rates of remuneration recommended for the payment of election officials.

It is estimated that an estimated 14 election workers will need to be hired and trained to serve at the polling stations for the 2024 election. Their responsibilities will include conducting the operation of their respective polls on the day of the election.

The duties of the Advance polls will be carried out by the Returning Officer and two Poll Clerks during the respective times of these polls.

Administration will evaluate in which situations it is advantageous to train internal staff to support the election process and when it is more appropriate to hire outside election workers.

OPTIONS

1. Accept the proposed recommendation for the 2024 Municipal Election as outlined in this report.
2. Make changes to any of the recommendations for the 2024 Municipal Election as outlined in this report.

ATTACHMENTS

- Appendix “A” sets out the remuneration schedule for election workers.

COMMUNICATION AND ENGAGEMENT

Administration has consulted the Local Government Elections Act, 2015 (The Act) to ensure compliance by the city in all areas pertaining to the 2024 Municipal Election, as well as referencing other support documents and the City’s previous elections.

FINANCIAL IMPLICATION

The 2024 Municipal Election budget has been set at \$10,000.00. If the school boards have an election and have a poll within the City of Humboldt, there may be some cost sharing of expenses. The recommendations made in this report should allow the City to deliver the 2024 Municipal Election within the amount budgeted and should come in well under budget in the event that the school divisions require assistance.

CONCLUSION

Administration requests resolve of Council on the following regarding the Municipal Election to be held Wednesday, November 13th, 2024.

1. That the Leisure Service Director, Michael Ulriksen, be appointed as Returning Officer for the 2024 Municipal Election.
2. That Administration secure locations throughout the city for polling stations on

Election Day and that regular polls be open for voting on November 13, 2024 between the hours of 9:00 a.m. to 8:00 p.m.

3. That Council opt not to utilize a mail-in ballot voting option for the 2024 Municipal Election.
4. That the hours for conducting the vote at the advance polls be as follows:
 - Saturday, November 2nd – 1:00pm – 5:00pm – St. Mary’s Villa
 - Tuesday, November 5th – 1:00pm – 9:00pm – Humboldt Uniplex
 - Wednesday, November 6th – 1:00pm – 9:00pm – Humboldt Uniplex
 - Thursday, November 7th – 1:00pm – 9:00pm – Humboldt Uniplex
 - Saturday, November 9th – 1:00pm – 5:00pm – Caleb Village
5. That a door-to-door enumeration and subsequent Voters’ List not be undertaken for the 2024 Municipal election and that voters be registered at the polls using the Voter Declaration Form.
6. That the names of the candidates on the Mayor and Councillor ballots be listed in alphabetical order by surname without their occupation.
7. That City Council does not establish the need for a Criminal Record check to form part of the filing of Nomination papers.
8. That the rates of remuneration for election officials summarized in Appendix “A” be approved.

APPENDIX "A"

Rates of remuneration for the 2024 Municipal Election

1. For workers who are not regular employees of the City of Humboldt:

All Polls / Duties	Approx. Hours	2024	2020
Returning Officer		\$625	\$625
Advance Polls	Approx. Hours	2024	2020
Poll Clerk*	32	\$17/hr	\$15/hr
Regular Polls	Approx. Hours	2024	2020
Deputy Returning Clerk*	15	\$280	\$220
Poll Clerk*	15	\$280	\$220

The above recommendation is calculated as a daily rate for the election (14 hrs) and training session (1 hr) and no additional compensation is provided if the workers take longer to balance the totals after the polls close on election day. The rate ensures that staff will be paid at least minimum wage including factoring in overtime rates.

2. For workers who are regular employees of the City of Humboldt:

Returning Officer - the Returning Officer be approved to bank time-in-lieu on an hour per hour basis for work outside regular work hours for attending advance polls, providing training to election workers, and for duties on Election Day until all polls have reported their results and delivered election materials to the returning office.

Deputy Returning Clerk or Poll Clerk (out of Scope employees) – Usual wage for their regular position for hours within regular workday; approval to bank time-in-lieu on an hour per hour basis for work outside regular work hours.

Deputy Returning Clerk or Poll Clerk (in Scope employees) – Usual wage for their regular position for hours within regular workday; overtime per Collective Agreement if overtime is required, however advanced scheduling will be utilized to avoid requiring overtime where possible.

CITY OF HUMBOLDT REPORT

TITLE: Discretionary Use – Dwelling Group
PREPARED BY: Tanner Zimmerman, Planning Coordinator
REVIEWED BY: Jace Porten, Interim City Clerk
PREPARED FOR: City Council
DATE: July 22, 2024

RECOMMENDATION

That a discretionary use be approved to operate a Dwelling Group at 313 6th Ave., legally described as Lot 9 Block 65 Plan 65H00461.

BACKGROUND

The City has received a discretionary use application to operate a Dwelling Group at 313 6th Ave., legally described as Lot 9 Block 65 Plan 65H00461 by Trevis McConaghy for 102154877 Saskatchewan Inc. (“**the Developer**”).

“**Dwelling Group:** a group of two or more detached one unit dwellings, two unit dwellings or multiple unit dwellings or combinations thereof occupying the same site.”

Section 3.10.3 of *the Zoning Bylaw, 2016* requires that a Discretionary Use be reviewed using the following evaluation criteria:

- i) Conformance with the Official Community Plan and applicable sections of the Zoning Bylaw;
- ii) Serviceability by community infrastructure including roadways, water & sewer services, etc.;
- iii) The potential effect of noise, odour, dust, lighting, glare, vibrations, emissions, hazardous substances, etc. to the health, safety, convenience or general welfare of persons residing or working within the vicinity or injurious effects to property, or potential development in the vicinity of the project;
- iv) Landscaping and screening, and, wherever applicable, the preservation existing vegetation;
- v) Potential traffic generation by the use, and the ability for existing roadways to accommodate for the use, as well as the adequate provision of parking accommodations;
- vi) Presence of activities located in the area and on the site, and effects to the surrounding urban environment.

- vii) Pedestrian safety and convenience both within the site, and in terms of the relationship to the road network in and around the adjoining area;
- viii) All operations shall comply with all regulations of Saskatchewan Environment and Saskatchewan Labour which govern their operation and development; and
- ix) Traffic entrances and exits to or from major roadways and truck routes.

CURRENT SITUATION

The property is located in an R2 – Medium Density Residential District which is intended to provide for residential development primarily in the form of single-detached, semi-detached and two-unit dwellings and other compatible uses. The developer is asking permission to move-in one two-unit dwelling onto a lot which already houses a four-unit dwelling. Creating a dwelling group eliminates the necessity for subdivision and the costs involved in the subdivision process.

The surrounding area is mostly comprised of below-market residential dwellings, many of which, are dwelling groups. The proposed development would be consistent with the existing neighbourhood uses and character.

OPTIONS

1. Approve the discretionary use as recommended.
2. Refer the matter back to administration.

ATTACHMENTS

- A. The application as submitted by the Developer.
- B. Site Plan provided by the Developer
- C. Pictures of the additional unit to be moved into the city as presented by the Developer.
- D. Site Plan drafted by City Administration

COMMUNICATION AND ENGAGEMENT

In the lead up to the proposed public meeting for July 22, the City undertook all required communications as prescribed in Section 55 of *the Planning and Development Act, 2007*.

FINANCIAL IMPLICATION

As is prescribed in Section 169 of *The Planning and Development Act, 2007*, and Appendix B of *The Offsite Charges Bylaw, 2015*, the proposed development falls within the scope of the \$82,976 per hectare Development Levy resulting in a total Development Levy of \$8,712.48. The levy is to help offset the increased cost of infrastructure including roads, water, sewer, and storm drainage.



CONCLUSION

The proposed development is considered a discretionary use in an R2 zone, pursuant to *the Zoning Bylaw, 2016*. It is consistent with existing land uses in the surrounding area and would provide more housing to the City.

DISCRETIONARY USE APPLICATION

THIS IS NOT AN APPROVAL OF A DISCRETIONARY USE, DEVELOPMENT PERMIT, OR BUILDING PERMIT

SECTION A: PROPOSED DEVELOPMENT INFORMATION

SITE INFORMATION	Civic Address 313-6th Ave	Legal Land Description (optional)		
	Zoning District R2	Lot 9	Block 65	Plan No. 65H00461
	Description of Existing Land Use and Buildings 4plex - residential multi-family			
DEVELOPMENT INFORMATION	Description of Proposed Development Add a former Sask Housing duplex at rear (South) of 4plex			
	Reasons to support the Discretionary Use Application (use additional pages if necessary) <ul style="list-style-type: none"> • There are dwelling groups of 2 Sask Housing duplexes on both lots South of 313-6th • The building is the same style + age as adjacent buildings (conformity) • The building will meet parking requirements • There is a huge need for housing within Humboldt and few available development lots 			

SECTION B: CONTACT INFORMATION

APPLICANT	Contact Name 102154877 Sk Inc. ↔	Company Name (if applicable) Trevis McConaghy		
	Address Box 216	City Melfort	Province SK	Postal Code S0E1A0
	Phone Number(s) Main: (306) 921-4819 Other: (306) 381-9940 Fax: _____	E-mail Address (Required) trevismcconaghy@gmail.com		
	Applicant's Interest in the Property: <input checked="" type="checkbox"/> Owner <input type="checkbox"/> Tenant <input type="checkbox"/> Option to Buy <input type="checkbox"/> Other: _____			
PROPERTY OWNER	Owner Name or Same as Applicant <input checked="" type="checkbox"/>		Company Name (if applicable)	
	Address		City	Province
	Phone Number(s) Main: _____ Other: _____ Fax: _____		E-mail Address (Required)	
	Postal Code			

SECTION C: APPLICATION CHECKLIST

Applications must include the following:	Submitted
Site Plan	<input checked="" type="checkbox"/>
Architectural Plans	<input type="checkbox"/>
Non-refundable application fee of \$500	<input type="checkbox"/>

pre-existing building (to be inspected if successful)

SECTION D: DECLARATION OF THE APPLICANT

I, Trevis McConaghy DO HEREBY DECLARE:
 that the above statements contained within this application and attached drawings are true and correct. I agree that Discretionary Use Approval does not relieve the owner or the applicant from complying with all of the City of Humboldt Bylaws and/or Provincial and Federal acts & regulations and that it is my responsibility to ensure compliance with such legislation regardless of any review or inspections that may or may not be carried out by the City of Humboldt or its authorized representatives. I agree that no construction shall commence without a development permit and a building permit.

June 27/2024
DATE

Trevis McConaghy
APPLICANT SIGNATURE

Attachment C

SaskHousing duplex to be moved to Humboldt- 313 6th Ave

(picture of two buildings- one to be moved)



