



**City of Humboldt**  
**June 9, 2025 - Special Meeting of Council - 05:30 PM**

- 1 Call To Order**
- 2 Land Acknowledgement**
- 3 Adopt Agenda**
  - 3.1 Conflict of Interest
- 4 Delegations**
  - 4.1 MNP - 2024 Audited Financial Statements
    - 📎 2024 Audited Financial Statements
  - 4.2 Recommendation - 2024 Audited Financial Statements
- 5 Bylaws**
  - 5.2 Recommendation - Planning Coordinator - Bylaw 13/2025 A Bylaw to Amend Bylaw 10/2025
    - 📎 Report - Bylaw No. 13/2025 A Bylaw to Amend Bylaw No. 10/2025
    - 📎 Bylaw No. 13/2025 A Bylaw to Amend Bylaw 10/2025
  - 5.2.1 Bylaw No. 13/2025 - First Reading
  - 5.2.2 Bylaw No. 13/2025 - Second Reading
  - 5.2.3 Bylaw No. 13/2025 - Given all three readings at this meeting
  - 5.2.4 Bylaw No. 13/2025 - Final Reading
  - 5.3 Recommendation - Planning Coordinator - Bylaw No. 14/2025 - 10th Street Closure
    - 📎 Report - Bylaw No. 14/2025 - 10th Street Closure
    - 📎 Bylaw No. 14/2025 - 10th Street Closure
  - 5.3.1 Bylaw No. 14/2025 - First Reading
- 6 New Business**
  - 6.1 Proclamation - Recreation and Parks Month
    - 📎 Recreation and Parks Month
  - 6.2 Recommendation - City Controller - Public Accounts 2024
    - 📎 Report - Public Accounts 2024
  - 6.3 Recommendation - Planning Coordinator - 14th Avenue Subdivision Approval
    - 📎 Report - 14th Avenue Subdivision Approval
- 7 Adjourn**

Draft - for Management Purposes Only

**City of Humboldt**  
**Consolidated Financial Statements**  
*December 31, 2024*

	<b>Page</b>
<b>Management's Responsibility</b>	
<b>Independent Auditor's Report</b>	
<b>Financial Statements</b>	
Statement 1 - Consolidated Statement of Financial Position . . . . .	1
Statement 2 - Consolidated Statement of Operations . . . . .	2
Statement 3 - Consolidated Statement of Change in Net Financial Assets. . . . .	3
Statement 4 - Consolidated Statement of Cash Flow . . . . .	4
<b>Notes to the Consolidated Financial Statements . . . . .</b>	<b>5</b>
<b>Schedules</b>	
Schedule 1 - Schedule of Taxes and Other Unconditional Revenue . . . . .	13
Schedule 2 - Consolidated Schedule of Operating and Capital Revenue by Function . . . . .	14
Schedule 3 - Consolidated Schedule of Expenses by Function . . . . .	18
Schedule 4 - Consolidated Schedule of Current Year Segment Disclosure by Function . . . . .	20
Schedule 5 - Consolidated Schedule of Prior Year Segment Disclosure by Function . . . . .	21
Schedule 6 - Consolidated Schedule of Tangible Capital Assets by Object. . . . .	22
Schedule 7 - Consolidated Schedule of Tangible Capital Assets by Function. . . . .	23
Schedule 8 - Consolidated Schedule of Accumulated Surplus . . . . .	24

Draft - for Management Purposes Only

## Management's Responsibility

---

To the Ratepayers of the City of Humboldt:

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

In discharging its responsibilities for the integrity and 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, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

June 9, 2025

---

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, 2024, 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, 2024, 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

June 19, 2025

Chartered Professional Accountants

**City of Humboldt**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2024**

Statement 1

**2024**                      **2023**

**FINANCIAL ASSETS**

Cash and Cash Equivalents (Note 2)	9,196,682	8,312,510
Taxes Receivable - Municipal (Note 3)	316,899	388,057
Other Accounts Receivable (Note 4)	3,631,108	908,755
Assets Held for Sale (Note 5)	1,791,035	1,293,127
Local Improvements Receivable	8,595	42,932
Long-Term Investments (Note 6)	29,291	29,210
Loan Receivable (Note 7)	150,000	150,000
<b>Total Financial Assets</b>	<b>15,123,610</b>	<b>11,124,591</b>

**LIABILITIES**

Accounts Payable and Accrued Liabilities Payable	4,642,248	2,092,389
Deposits and Performance Bonds	445,763	434,727
Deferred Revenue (Note 8)	477,366	100,282
Long-Term Debt (Note 9)	7,311,163	2,539,232
Asset Retirement Obligation (Note 10)	96,832	87,851
<b>Total Liabilities</b>	<b>12,973,372</b>	<b>5,254,481</b>

**NET FINANCIAL ASSETS**

**2,150,238**                      **5,870,110**

**NON-FINANCIAL ASSETS**

Tangible Capital Assets (Schedule 6, 7)	76,563,288	56,080,095
Prepayments and Deferred Charges	55,628	33,958
Inventory of Materials and Supplies	422,353	307,226
<b>Total Non-Financial Assets</b>	<b>77,041,269</b>	<b>56,421,279</b>

**ACCUMULATED SURPLUS (Schedule 8)**

**79,191,507**                      **62,291,389**

Contingent Liabilities (Note 11)

Commitments (Note 12)

Contractual Rights (Note 13)

\_\_\_\_\_  
 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, 2024**

Statement 2

	2024 Budget	2024	2023
<b>REVENUES</b>			
	<i>(Note 15)</i>		
Tax Revenue (Schedule 1)	10,212,150	10,276,806	9,834,068
Other Unconditional Revenue (Schedule 1)	1,418,020	1,417,494	1,239,656
Fees and Charges (Schedule 4, 5)	6,583,840	6,626,652	6,525,322
Conditional Grants (Schedule 4, 5)	191,770	841,266	285,530
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)	-	(4,384)	102,439
Land Sales - Gain (Loss) (Schedule 4, 5)	300,000	551,528	155,462
Investment Income (Schedule 4, 5)	318,700	441,258	489,625
Other Revenues (Schedule 4, 5)	42,040	170,034	654,061
<b>Total Revenues</b>	<b>19,066,520</b>	<b>20,320,654</b>	<b>19,286,163</b>
<b>EXPENSES</b>			
General Government Services (Schedule 3)	1,452,160	1,555,095	1,384,034
Protective Services (Schedule 3)	1,947,100	1,879,562	1,680,627
Transportation Services (Schedule 3)	3,441,390	3,539,028	3,380,294
Environmental and Public Health Services (Schedule 3)	736,960	652,127	692,769
Planning and Development Services (Schedule 3)	403,640	538,011	328,136
Recreation and Cultural Services (Schedule 3)	4,841,920	4,962,269	5,125,676
Utility Services (Schedule 3)	4,538,530	4,533,495	4,262,919
<b>Total Expenses</b>	<b>17,361,700</b>	<b>17,659,587</b>	<b>16,854,455</b>
<b>Annual Surplus of Revenues over Expenses before Other Capital Contributions</b>	<b>1,704,820</b>	<b>2,661,067</b>	<b>2,431,708</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	388,530	14,239,051	318,833
<b>Annual Surplus of Revenues over Expenses</b>	<b>2,093,350</b>	<b>16,900,118</b>	<b>2,750,541</b>
<b>Accumulated Surplus, Beginning of Year</b>	<b>62,291,389</b>	<b>62,291,389</b>	<b>59,540,848</b>
<b>Accumulated Surplus, End of Year</b>	<b>64,384,739</b>	<b>79,191,507</b>	<b>62,291,389</b>

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

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

Statement 3

	2024 Budget	2024	2023
	<i>(Note 15)</i>		
<b>Annual Surplus of Revenues over Expenses</b>	2,093,350	16,900,118	2,750,541
Acquisition of tangible capital assets	(2,845,240)	(23,307,337)	(6,185,401)
Amortization of tangible capital assets	2,626,100	2,696,599	2,628,393
Proceeds on disposal of tangible capital assets	-	123,161	160,860
Loss (gain) on the disposal of tangible capital assets	-	4,384	(102,439)
<b>Deficit of capital expenses over expenditures</b>	<b>(219,140)</b>	<b>(20,483,193)</b>	<b>(3,498,587)</b>
Acquisition of prepayments and deferred charges	-	(21,670)	(6,513)
Acquisition of supplies inventory	-	(115,127)	(7,484)
<b>Deficit of expenses of other non-financial over expenditures</b>	<b>-</b>	<b>(136,797)</b>	<b>(13,997)</b>
<b>Increase (Decrease) in Net Financial Assets</b>	<b>1,874,210</b>	<b>(3,719,872)</b>	<b>(762,043)</b>
<b>Net Financial Assets - Beginning of Year</b>	5,870,110	5,870,110	6,632,153
<b>Net Financial Assets - End of Year</b>	<b>7,744,320</b>	<b>2,150,238</b>	<b>5,870,110</b>

*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, 2024**

Statement 4

	2024	2023
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
<b>Annual Surplus of Revenues over Expenses</b>	16,900,118	2,750,541
Amortization of tangible capital assets	2,696,599	2,628,393
Loss (gain) on disposal of tangible capital assets	4,384	(102,439)
	19,601,101	5,276,495
<b>Change in assets/liabilities</b>		
Taxes Receivable - Municipal	71,158	(73,726)
Other Accounts Receivable	(2,722,353)	(289,629)
Assets Held for Sale	(497,908)	(492,457)
Local Improvements Receivable	34,337	32,519
Accounts Payable and Accrued Liabilities Payable	2,549,859	(187,908)
Deposits and Performance Bonds	11,036	6,669
Deferred Revenue	377,084	34,487
Asset Retirement Obligation	8,981	87,851
Prepayments and Deferred Charges	(21,670)	(6,513)
Inventory of Materials and Supplies	(115,127)	(7,484)
<b>Cash provided by operating transactions</b>	<b>19,296,498</b>	<b>4,380,304</b>
<b>Capital:</b>		
Acquisition of tangible capital assets	(23,307,337)	(6,185,401)
Proceeds from the disposal of tangible capital assets	123,161	160,860
<b>Cash applied to capital transactions</b>	<b>(23,184,176)</b>	<b>(6,024,541)</b>
<b>Investing:</b>		
Increase in investments	(81)	(157)
<b>Cash applied to investing transactions</b>	<b>(81)</b>	<b>(157)</b>
<b>Financing:</b>		
Long-term debt issued	5,000,000	-
Long-term debt repaid	(228,069)	(220,920)
<b>Cash provided by (applied to) financing transactions</b>	<b>4,771,931</b>	<b>(220,920)</b>
<b>Change in Cash and Cash Equivalents</b>	<b>884,172</b>	<b>(1,865,314)</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>8,312,510</b>	<b>10,177,824</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b>9,196,682</b>	<b>8,312,510</b>

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, 2024**

**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) **Revenue:** Revenue from transactions with no performance obligations is recognized at its realizable value when the City has the authority to claim or retain economic inflows based on a past transaction or event giving rise to an asset.

Revenue from transactions with performance obligations is recorded as revenue as the service or contract activity is performed, provided that at the time of performance ultimate collection is reasonably assured. If payment is not received at the time the service or contract activity is performed, accounts receivable will be recorded.

When a single transaction requires the delivery of more than one performance obligation, the revenue recognition criteria are applied to the separately identifiable performance obligations. A performance obligation is considered to be separately identified if the product or service delivered has stand-alone value to that customer and the fair value associated with the product or service can be measured reliably. The amount recognized as revenue for each performance obligation is its fair value in relation to the fair value of the contract as a whole.

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

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

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

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

**1. Significant Accounting Policies - continued**

- g) **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.
- h) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- i) **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.
- j) **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.
- k) **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.
- l) **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 City revenue.
- m) **Financial Instruments:** Derivative and equity instruments (or other portfolio investments) that are quoted in an active market are carried at fair value. All other financial instruments are measured at cost/amortized cost; financial assets measured at amortized cost are recognized initially net of transaction costs with interest income recognized using the effective interest rate method. Impairment losses are recognized in the statement of operations when there is an other than temporary decline in value.

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

- n) **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.
- o) **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.

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

1. Significant Accounting Policies - continued

- p) **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>
<b>General Assets</b>	
Land	Indefinite
Land Improvements	15 Years
Buildings	40 Years
<b>Vehicles and Equipment</b>	
Vehicles	10 Years
Machinery and Equipment	5 to 20 Years
Leased capital assets	Lease term
<b>Infrastructure Assets</b>	
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.

- q) **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.
- r) **Measurement Uncertainty:** The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported 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 consolidated 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.

- s) **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.

**City of Humboldt**

**Notes to the Consolidated Financial Statements**

**For the year ended December 31, 2024**

**1. Significant Accounting Policies - continued**

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

The liability associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the municipality to incur costs in relation to a specific 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.

- u) **Loan Guarantees:** The City provides loan guarantees for various organizations, which are not consolidated as part of the City's consolidated financial 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 consolidated financial statements.

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

**PS 3400 Revenue**, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer. This section may be applied retroactively or prospectively.

Prospective application: During the year, the City adopted a new accounting policy with respect to the recognition, measurement, and reporting of revenues. The City now accounts for such transactions by differentiating between revenue arising from transactions that include performance obligations, and transactions that do not have performance obligations. Prior to this, the City accounted for these transactions as performance obligations were met. The adoption of this accounting policy has not impacted the City's consolidated financial statements.

**PSG-8 Purchased Intangibles**, provides guidance on accounting for and reporting on purchased intangible capital assets. It provides clarity on the recognition criteria, along with instances of assets that would not meet the definition of such. Application may be made either retroactively or prospectively in accordance with PS 2120 Accounting Changes.

Prospective application: During the year, the City adopted a new accounting policy with respect to recording purchased intangibles. The adoption of this accounting policy has not impacted the City's consolidated financial statements.

**PS 3160 Public Private Partnerships**, a new standard establishing guidance on how to account for and report on partnerships between public and private sector entities. Specifically those in which the entity in the public sector procures infrastructure in conjunction with a private sector entity. In these scenarios the private sector entity must have obligations to design, build, acquire or improve existing infrastructure. Furthermore they must also finance the transaction past the point in which the asset is initially ready for use along with operating and/or maintaining such on an ongoing basis. The standard may be applied either retroactively (with or without prior period restatement) or prospectively.

Prospective application: During the year, the City adopted a new accounting policy with respect to recording an asset and/or liability associated with a public private partnership arrangement. The adoption of this accounting policy has not impacted the City's consolidated financial statements.

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

	2024	2023
<b>2. Cash and Cash Equivalents</b>		
Cash	9,196,682	8,312,510
Short-term investments - amortized cost	-	-
<b>Total Cash and Cash Equivalents</b>	<b>9,196,682</b>	<b>8,312,510</b>

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

<b>3. Taxes Receivable - Municipal</b>		
Municipal - Current	250,296	298,415
- Arrears	66,603	89,642
	<b>316,899</b>	388,057
- Less Allowance for Uncollectibles	-	-
Total municipal taxes receivable	<b>316,899</b>	388,057
School - Current	69,199	97,253
- Arrears	23,916	27,412
Total taxes to be collected on behalf of School Divisions	<b>93,115</b>	124,665
Total taxes and grants in lieu receivable or to be collected on behalf of other organizations	<b>410,014</b>	512,722
Deduct taxes to be collected on behalf of other organizations	<b>(93,115)</b>	(124,665)
<b>Total Taxes Receivable - Municipal</b>	<b>316,899</b>	<b>388,057</b>

<b>4. Other Accounts Receivable</b>		
Federal Government	2,141,023	203,874
Provincial Government	988,957	242,081
Utility	332,037	270,161
Trade	158,964	186,383
Interest	10,127	6,256
Total Other Accounts Receivable	<b>3,631,108</b>	908,755
Less Allowance for Uncollectibles	-	-
<b>Net Other Accounts Receivable</b>	<b>3,631,108</b>	<b>908,755</b>

<b>5. Assets Held for Sale</b>		
Tax Title Property	19,437	19,437
Deduct Portion Due to Other Tax Authority (School)	(1,676)	(1,676)
Allowance for Market Value Adjustment	-	-
Net Tax Title Property	<b>17,761</b>	17,761
Other Land	1,773,274	1,275,366
Allowance for Market Value Adjustment	-	-
Net Other Land	<b>1,773,274</b>	1,275,366
<b>Total Assets Held for Sale</b>	<b>1,791,035</b>	<b>1,293,127</b>

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

	2024	2023
<b>6. Long-Term Investments</b>		
Humboldt Cooperative Equity	29,291	29,210
<b>Total Long-Term Investments</b>	<b>29,291</b>	<b>29,210</b>

<b>7. Loan Receivable</b>		
Humboldt Golf Club Inc.	150,000	150,000
<b>Total Loan Receivable</b>	<b>150,000</b>	<b>150,000</b>

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

<b>8. Deferred Revenue</b>		
Canada Community-Building Fund	449,139	76,738
Prepaid Taxes	28,227	23,544
<b>Total Deferred Revenue</b>	<b>477,366</b>	<b>100,282</b>

**9. Long-Term Debt**

a) The debt limit of the City is \$20,000,000. The debit limit for the City has been established by the Saskatchewan Municipal Board (the *Municipalities Act* section 161(2)).

<b>Transportation Services:</b>		
Municipal Finance Corporation debenture, payable in annual instalments of \$139,960 including interest at 2.90%, due December 2026	268,197	396,654
<b>Utility Services:</b>		
RBC term loan, payable in monthly interest-only instalments at the Canadian overnight repo rate average (CORRA) plus 1% (4.21% at December 31) for the first 12 months, followed by monthly instalments of \$138,889 plus interest, secured by property taxes, due December 2028	5,000,000	-
Municipal Finance Corporation debenture, payable in annual instalments of \$110,796 including interest at 3.65%, due November 2042	1,443,356	1,499,423
RBC term loan, payable in annual instalments of \$67,342 including interest at 3.70%, secured by property taxes, due December 2035	599,610	643,155
<b>Total Long-Term Debt</b>	<b>7,311,163</b>	<b>2,539,232</b>

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

	2025	235,452
	2026	1,909,744
	2027	1,777,659
	2028	1,781,735
	2029	119,294
	Thereafter	1,487,279
<b>Total</b>		<b>7,311,163</b>

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, 2024, 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, 2024**

	2024	2023
<b>10. Asset Retirement Obligation</b>		
Balance, beginning of the year	87,851	-
Liabilities incurred	-	82,489
Liabilities settled	-	-
Accretion expense	5,738	5,362
Change in estimated cash flows	3,243	-
<b>Estimated total liability</b>	<b>96,832</b>	<b>87,851</b>

**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 19 to 32 years of \$198,355 (2023 - \$198,355). The estimated total liability of \$96,832 (2023 - \$87,851) is based on the sum of discounted future cash flows for abatement activities using a discount rate of 6.3% (2023 - 6.5%) and assuming annual inflation of 2.0% (2023 - 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 consolidated financial 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 an anticipated project completion date of September 25, 2025. As at December 31, 2024, the remaining costs to complete the project are \$12,516,905 plus applicable taxes.

In May 2024, the City entered into an agreement with Con-Tech General Contractors Ltd. for the upgrades to Sewage Pumping Stations No. 1 and 4 for a total cost of \$5,160,999 plus applicable taxes, with an anticipated project completion date of April 30, 2025. No costs have yet been incurred for the project as at December 31, 2024.

**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. Significant contractual rights of the City are as follows:

- The City entered into an Ultimate Recipient Agreement for the Investing in Canada Infrastructure Program ("ICIP") with the Government of Canada and Government of Saskatchewan in January 2024 related to the Wastewater Treatment System Upgrade project. Under this agreement, the City has a contractual right to receive contributions of 73.33% of the total eligible expenditures up to a maximum of \$11,349,865 from the Government of Saskatchewan and \$13,621,200 from the Government of Canada, for a total of \$24,971,065 up until March 31, 2027. Contributions received related to this agreement are \$12,997,718 as of December 31, 2024.

- The City entered into a Housing Accelerator Fund Contribution Agreement for the Housing Accelerator Fund ("HAF") with Canada Mortgage and Housing Corporation ("CMHC") in January 2024. Under this agreement, the City has a contractual right to receive contributions for eligible expenditures up to a maximum of \$2,298,000 up until March 31, 2027. Contributions received related to this agreement are \$574,500 as of December 31, 2024.

**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, 2024 is \$9,808 (2023 - \$32,375). 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, 2024 is \$221,112 (2023 - \$227,288). No liability has been recorded associated with this guarantee.

**15. Budget**

Budget information is presented on a basis consistent with that used for actual results. On December 4, 2023, 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, 2024**

**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 2024 was \$357,035 (2023 - \$344,496). 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 2024 were \$357,035 (2023 - \$344,496). Total current service contributions by the employees of the City to the MEPP in 2024 were \$357,035 (2023 - \$345,907).

At December 31, 2023, the MEPP disclosed an actuarial surplus of \$744,391,000.

**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	22,154	19,751	36,245
Loan Receivable	-	32,666	32,666
<b>Net Total</b>	<b>22,154</b>	<b>52,417</b>	<b>68,911</b>

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 4.21% (2023 - 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, 2024**

Schedule 1

	2024 Budget	2024	2023
<b>TAXES</b>	<i>(Note 15)</i>		
General municipal tax levy	7,551,950	7,489,983	7,166,219
Abatements and adjustments	(36,000)	(51,259)	(11,267)
<b>Net Municipal Taxes</b>	<b>7,515,950</b>	<b>7,438,724</b>	<b>7,154,952</b>
Trailer license fees	24,000	30,431	18,356
Penalties on tax arrears	50,000	52,245	51,134
Special tax levy - Infrastructure Levy	530,690	644,385	533,637
Special tax levy - Business Improvement Levy	25,030	25,431	25,035
Special tax levy - Road Levy	275,170	322,193	275,161
Special tax levy - Storm Water Levy	669,450	683,877	672,270
<b>Total Taxes</b>	<b>9,090,290</b>	<b>9,197,286</b>	<b>8,730,545</b>
<b>UNCONDITIONAL GRANTS</b>			
Equalization (Revenue Sharing)	1,418,020	1,417,494	1,239,656
<b>Total Unconditional Grants</b>	<b>1,418,020</b>	<b>1,417,494</b>	<b>1,239,656</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	17,140	17,839	17,140
Provincial			
S.P.C. Electrical	70,720	66,491	70,719
Other Government Transfers			
S.P.C. Surcharge	832,000	827,872	828,233
SaskEnergy Surcharge	202,000	167,318	187,431
<b>Total Grants in Lieu of Taxes</b>	<b>1,121,860</b>	<b>1,079,520</b>	<b>1,103,523</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>11,630,170</b>	<b>11,694,300</b>	<b>11,073,724</b>

City of Humboldt  
Consolidated Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2024

Schedule 2 - 1

	2024 Budget	2024	2023
<b>GENERAL GOVERNMENT SERVICES</b>			
<i>(Note 15)</i>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Property rentals	3,100	-	1,200
- Other	6,500	20,143	13,373
Total Fees and Charges	9,600	20,143	14,573
- Investment income	318,700	441,258	489,625
- Other revenues (Humboldt Bronco Memorial Donations)	-	34,790	407,681
Total Other Segmented Revenue	328,300	496,191	911,879
Conditional Grants			
- Canada Summer Jobs Grant	-	-	3,640
Total Conditional Grants			3,640
<b>Total Operating</b>	<b>328,300</b>	<b>496,191</b>	<b>915,519</b>
<b>Capital</b>			
Conditional Grants			
- Canada Community-Building Fund	388,530	-	-
<b>Total Capital</b>	<b>388,530</b>	<b>-</b>	<b>-</b>
<b>Total General Government Services</b>	<b>716,830</b>	<b>496,191</b>	<b>915,519</b>

**PROTECTIVE SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Police protection	51,000	54,920	62,791
- Licenses and permits	100,400	29,422	109,863
- Business licenses	90,000	76,600	84,110
- Fire protection	55,750	63,177	45,704
- Bylaw protection	11,380	3,286	4,979
- Other (donations and custom work)	-	15,630	1,924
Total Fees and Charges	308,530	243,035	309,371
- Tangible capital asset sales - gain	-	-	29,277
Total Other Segmented Revenue	308,530	243,035	338,648
Conditional Grants			
- SGI Car Seat Grant Program	-	-	1,000
Total Conditional Grants			1,000
<b>Total Operating</b>	<b>308,530</b>	<b>243,035</b>	<b>339,648</b>
<b>Total Protective Services</b>	<b>308,530</b>	<b>243,035</b>	<b>339,648</b>

City of Humboldt  
Consolidated Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2024

Schedule 2 - 2

	2024 Budget	2024	2023
<b>TRANSPORTATION SERVICES</b>			
<i>(Note 15)</i>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	10,282	133,137
- Air transportation	38,500	33,703	34,971
<b>Total Fees and Charges</b>	<b>38,500</b>	<b>43,985</b>	<b>168,108</b>
- Tangible capital asset sales - gain (loss)	-	(30,892)	73,162
- Other (insurance proceeds)	-	-	17,790
<b>Total Other Segmented Revenue</b>	<b>38,500</b>	<b>13,093</b>	<b>259,060</b>
Conditional Grants			
- Urban Highway Connector Program	56,110	73,467	43,945
- Provincial	-	15,000	9,427
<b>Total Conditional Grants</b>	<b>56,110</b>	<b>88,467</b>	<b>53,372</b>
<b>Total Operating</b>	<b>94,610</b>	<b>101,560</b>	<b>312,432</b>
<b>Capital</b>			
Conditional Grants			
- Investing in Canada Infrastructure Program	-	1,186,333	-
- Canada Community-Building Fund	-	-	318,833
<b>Total Conditional Grants</b>	<b>-</b>	<b>1,186,333</b>	<b>318,833</b>
<b>Total Capital</b>	<b>-</b>	<b>1,186,333</b>	<b>318,833</b>
<b>Total Transportation Services</b>	<b>94,610</b>	<b>1,287,893</b>	<b>631,265</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	543,230	548,143	540,428
- Cemetery	57,000	79,020	51,650
- Other	7,500	11,466	12,493
<b>Total Fees and Charges</b>	<b>607,730</b>	<b>638,629</b>	<b>604,571</b>
<b>Total Other Segmented Revenue</b>	<b>607,730</b>	<b>638,629</b>	<b>604,571</b>
Conditional Grants			
- Transit Assistance for People with Disabilities	4,800	11,445	10,454
- Targeted Sector Support Initiative	-	-	50,000
<b>Total Conditional Grants</b>	<b>4,800</b>	<b>11,445</b>	<b>60,454</b>
<b>Total Operating</b>	<b>612,530</b>	<b>650,074</b>	<b>665,025</b>
<b>Capital</b>			
Conditional Grants			
- Transit Assistance for People with Disabilities	-	55,000	-
<b>Total Capital</b>	<b>-</b>	<b>55,000</b>	<b>-</b>
<b>Total Environmental and Public Health Services</b>	<b>612,530</b>	<b>705,074</b>	<b>665,025</b>

**City of Humboldt**  
**Consolidated Schedule of Operating and Capital Revenue by Function**  
**For the year ended December 31, 2024**

Schedule 2 - 3

	2024 Budget	2024	2023
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<i>(Note 15)</i>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Development revenues	13,000	8,076	85,692
- Land rental	1,800	6,781	
- Other	-	1,229	146
<b>Total Fees and Charges</b>	<b>14,800</b>	<b>16,086</b>	<b>85,838</b>
- Land Sales - gain	300,000	551,528	155,462
<b>Total Other Segmented Revenue</b>	<b>314,800</b>	<b>567,614</b>	<b>241,300</b>
Conditional Grants			
- Housing Accelerator Fund	-	574,500	-
<b>Total Conditional Grants</b>	<b>-</b>	<b>574,500</b>	<b>-</b>
<b>Total Operating</b>	<b>314,800</b>	<b>1,142,114</b>	<b>241,300</b>
<b>Total Planning and Development Services</b>	<b>314,800</b>	<b>1,142,114</b>	<b>241,300</b>

**RECREATION AND CULTURAL SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Administration	88,850	127,989	117,342
- Aquatic Center	203,860	220,594	212,516
- Uniplex Arena	256,800	316,420	252,448
- Community Center	129,120	88,517	91,927
- Curling Rink	53,590	53,138	54,850
- Concession	282,180	342,039	332,494
- Museum	11,000	13,997	19,511
- Parks and Playgrounds	21,000	23,402	55,017
- Historic Campgrounds	37,000	45,382	36,413
<b>Total Fees and Charges</b>	<b>1,083,400</b>	<b>1,231,478</b>	<b>1,172,518</b>
- Tangible capital assets sales - gain	-	26,508	-
- Donations	5,040	87,206	160,744
- Other (special events)	37,000	48,038	67,846
<b>Total Other Segmented Revenue</b>	<b>1,125,440</b>	<b>1,393,230</b>	<b>1,401,108</b>
Conditional Grants			
- Provincial	93,300	104,997	90,390
- Federal	37,560	61,857	76,674
<b>Total Conditional Grants</b>	<b>130,860</b>	<b>166,854</b>	<b>167,064</b>
<b>Total Operating</b>	<b>1,256,300</b>	<b>1,560,084</b>	<b>1,568,172</b>
<b>Total Recreation and Cultural Services</b>	<b>1,256,300</b>	<b>1,560,084</b>	<b>1,568,172</b>

**City of Humboldt**  
**Consolidated Schedule of Operating and Capital Revenue by Function**  
**For the year ended December 31, 2024**

Schedule 2 - 4

	2024 Budget	2024	2023
<b>UTILITY SERVICES</b>			
<b>Operating</b> <span style="float: right;"><i>(Note 15)</i></span>			
Other Segmented Revenue			
Fees and Charges			
- Water	3,447,230	3,238,644	3,113,750
- Sewer	1,069,450	1,140,190	1,006,602
- Other	4,600	54,462	49,991
<b>Total Fees and Charges</b>	<b>4,521,280</b>	<b>4,433,296</b>	<b>4,170,343</b>
<b>Total Operating</b>	<b>4,521,280</b>	<b>4,433,296</b>	<b>4,170,343</b>
<b>Capital</b>			
Conditional Grants			
- Investing in Canada Infrastructure Program	-	12,997,718	-
<b>Total Capital</b>	<b>-</b>	<b>12,997,718</b>	<b>-</b>
<b>Total Utility Services</b>	<b>4,521,280</b>	<b>17,431,014</b>	<b>4,170,343</b>
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>7,824,880</b>	<b>22,865,405</b>	<b>8,531,272</b>

**SUMMARY**

Total Other Segmented Revenue	7,244,580	7,785,088	7,926,909
Total Conditional Grants	191,770	841,266	285,530
Total Capital Grants and Contributions	388,530	14,239,051	318,833
<b>TOTAL REVENUE BY FUNCTION</b>	<b>7,824,880</b>	<b>22,865,405</b>	<b>8,531,272</b>

**City of Humboldt**  
**Consolidated Schedule of Expenses by Function**  
**For the year ended December 31, 2024**

Schedule 3 - 1

	2024 Budget	2024	2023
<b>GENERAL GOVERNMENT SERVICES</b>			
	<i>(Note 15)</i>		
Council remuneration and travel	165,930	152,645	149,922
Wages and benefits	801,670	809,121	773,435
Professional/Contractual services	325,340	441,913	338,767
Utilities	33,270	29,531	28,864
Maintenance, materials and supplies	73,900	57,942	58,065
Grants and contributions - operating	28,550	31,904	6,015
Amortization of tangible capital assets	10,000	10,139	12,302
Accretion of asset retirement obligation	13,500	3,273	3,060
Interest	-	18,628	13,390
Allowance for uncollectibles (recoveries)	-	(1)	214
<b>Total Government Services</b>	<b>1,452,160</b>	<b>1,555,095</b>	<b>1,384,034</b>

**PROTECTIVE SERVICES**

**Police protection**

Wages and benefits	67,240	68,193	66,831
Professional/Contractual services	989,990	912,635	790,118

**Fire protection**

Wages and benefits	580,740	575,349	541,469
Professional/Contractual services	143,000	155,806	116,382
Utilities	25,420	22,839	21,884
Maintenance, material and supplies	50,510	49,156	63,036
Amortization of tangible capital assets	90,200	95,584	80,907

<b>Total Protective Services</b>	<b>1,947,100</b>	<b>1,879,562</b>	<b>1,680,627</b>
----------------------------------	------------------	------------------	------------------

**TRANSPORTATION SERVICES**

Wages and benefits	880,210	834,038	743,876
Professional/Contractual Services	780,190	916,463	779,885
Utilities	224,050	206,136	205,131
Maintenance, materials, and supplies	118,110	108,129	219,623
Grants and contributions - operating	7,500	200	2,200
Amortization of tangible capital assets	1,372,800	1,415,532	1,367,882
Interest	58,530	58,530	61,697

<b>Total Transportation Services</b>	<b>3,441,390</b>	<b>3,539,028</b>	<b>3,380,294</b>
--------------------------------------	------------------	------------------	------------------

**City of Humboldt**  
**Consolidated Schedule of Expenses by Function**  
**For the year ended December 31, 2024**

Schedule 3 - 2

	2024 Budget	2024	2023
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
	<i>(Note 15)</i>		
Wages and benefits	11,400	10,694	9,745
Professional/Contractual services	687,740	602,607	642,308
Utilities	-	659	782
Maintenance, materials and supplies	18,620	23,558	22,246
Grants and contributions - operating	9,500	12,355	8,035
Amortization of tangible capital assets	9,700	2,254	9,653
<b>Total Environmental and Public Health Services</b>	<b>736,960</b>	<b>652,127</b>	<b>692,769</b>
<b>PLANNING AND ECONOMIC DEVELOPMENT</b>			
Wages and benefits	267,120	243,457	175,651
Professional/Contractual Services	66,220	223,533	33,271
Grants and contributions - operating	-	-	27,485
Utilities	-	1,046	-
Maintenance, materials and supplies	63,700	68,157	85,000
Amortization of tangible capital assets	6,600	1,739	6,655
Accretion of asset retirement obligation	-	79	74
<b>Total Planning and Development Services</b>	<b>403,640</b>	<b>538,011</b>	<b>328,136</b>
<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and benefits	2,364,750	2,434,403	2,268,246
Professional/Contractual services	509,240	664,896	775,762
Utilities	569,290	450,589	426,569
Maintenance, materials and supplies	527,130	536,892	521,497
Grants and contributions - operating	217,060	208,889	463,816
Amortization of tangible capital assets	630,500	638,677	644,356
Accretion of asset retirement obligation	-	1,927	1,800
Interest	23,950	25,996	23,630
<b>Total Recreation and Cultural Services</b>	<b>4,841,920</b>	<b>4,962,269</b>	<b>5,125,676</b>
<b>UTILITY SERVICES</b>			
Wages and benefits	791,780	702,222	641,138
Professional/Contractual services	262,520	296,956	295,100
Utilities	142,220	117,815	121,623
Water purchases - SaskWater	2,124,860	2,130,759	2,091,824
Maintenance, materials and supplies	686,060	728,632	580,466
Amortization of tangible capital assets	506,300	532,674	506,638
Accretion of asset retirement obligation	23,790	459	428
Interest	1,000	23,796	25,350
Allowance for uncollectibles	-	182	352
<b>Total Utility Services</b>	<b>4,538,530</b>	<b>4,533,495</b>	<b>4,262,919</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>17,361,700</b>	<b>17,659,587</b>	<b>16,854,455</b>

City of Humboldt

Consolidated Schedule of Segment Disclosure by Function

For the year ended December 31, 2024

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	20,143	243,035	43,985	638,629	16,086	1,231,478	4,433,296	6,626,652
Tangible Capital Asset Sales - Gain (Loss)	-	-	(30,892)	-	-	26,508	-	(4,384)
Land Sales - Gain (Loss)	-	-	-	-	551,528	-	-	551,528
Investment Income	441,258	-	-	-	-	-	-	441,258
Other Revenues	34,790	-	-	-	-	135,244	-	170,034
Grants - Conditional	-	-	88,467	11,445	574,500	166,854	-	841,266
- Capital	-	-	1,186,333	55,000	-	-	12,997,718	14,239,051
<b>Total Revenues</b>	<b>496,191</b>	<b>243,035</b>	<b>1,287,893</b>	<b>705,074</b>	<b>1,142,114</b>	<b>1,560,084</b>	<b>17,431,014</b>	<b>22,865,405</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	961,766	643,542	834,038	10,694	243,457	2,434,403	702,222	5,830,122
Professional/Contractual Services	441,913	1,068,441	916,463	602,607	223,533	664,896	296,956	4,214,809
Utilities	29,531	22,839	206,136	659	1,046	450,589	117,815	828,615
Maintenance Materials and Supplies	57,942	49,156	108,129	23,558	68,157	536,892	2,859,391	3,703,225
Grants and Contributions	31,904	-	200	12,355	-	208,889	-	253,348
Amortization of Tangible Capital Assets	10,139	95,584	1,415,532	2,254	1,739	638,677	532,674	2,696,599
Interest	18,628	-	58,530	-	-	25,996	23,796	126,950
Accretion of asset retirement obligation	3,273	-	-	-	79	1,927	459	5,738
Allowance for Uncollectibles (Recoveries)	(1)	-	-	-	-	-	182	181
<b>Total Expenses</b>	<b>1,555,095</b>	<b>1,879,562</b>	<b>3,539,028</b>	<b>652,127</b>	<b>538,011</b>	<b>4,962,269</b>	<b>4,533,495</b>	<b>17,659,587</b>
<b>Surplus (Deficit) by Function</b>	<b>(1,058,904)</b>	<b>(1,636,527)</b>	<b>(2,251,135)</b>	<b>52,947</b>	<b>604,103</b>	<b>(3,402,185)</b>	<b>12,897,519</b>	<b>5,205,818</b>
Taxation and other unconditional revenue (Schedule 1)								11,694,300
<b>Net Surplus</b>								<b>16,900,118</b>

City of Humboldt

Consolidated Schedule of Segment Disclosure by Function

For the year ended December 31, 2023

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
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	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
<b>Total Revenues</b>	<b>915,519</b>	<b>339,648</b>	<b>631,265</b>	<b>665,025</b>	<b>241,300</b>	<b>1,568,172</b>	<b>4,170,343</b>	<b>8,531,272</b>
<b>Expenses (Schedule 3)</b>								
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	214	-	-	-	-	-	352	566
<b>Total Expenses</b>	<b>1,384,034</b>	<b>1,680,627</b>	<b>3,380,294</b>	<b>692,769</b>	<b>328,136</b>	<b>5,125,676</b>	<b>4,262,919</b>	<b>16,854,455</b>
<b>Deficit by Function</b>	<b>(468,515)</b>	<b>(1,340,979)</b>	<b>(2,749,029)</b>	<b>(27,744)</b>	<b>(86,836)</b>	<b>(3,557,504)</b>	<b>(92,576)</b>	<b>(8,323,183)</b>
Taxation and other unconditional revenue (Schedule 1)								11,073,724
<b>Net Surplus</b>								<b>2,750,541</b>

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

Schedule 6

		2024						2023		
		General Assets					Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total	Total
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Assets	<b>Asset Cost</b>									
	Opening Asset costs	1,915,365	4,203,047	16,515,600	826,791	7,140,326	56,626,895	3,918,589	91,146,613	85,487,742
	Additions during the year	50,403	921,216	292,055	370,465	357,705	1,626,423	19,689,070	23,307,337	6,185,401
	Disposals and write-downs during the year	-	-	-	(69,730)	(180,068)	(125,521)	(5,490)	(380,809)	(526,530)
	Transfers (from) assets under construction	-	-	534,583	-	-	1,632,234	(2,166,817)	-	-
	<b>Closing Asset Costs</b>	<b>1,965,768</b>	<b>5,124,263</b>	<b>17,342,238</b>	<b>1,127,526</b>	<b>7,317,963</b>	<b>59,760,031</b>	<b>21,435,352</b>	<b>114,073,141</b>	<b>91,146,613</b>
Amortization	<b>Accumulated Amortization Cost</b>									
	Opening Accumulated Amortization Costs	-	1,395,851	5,610,252	473,769	3,585,871	24,000,775	-	35,066,518	32,906,234
	Add: Amortization taken	-	266,793	390,190	50,202	451,542	1,537,872	-	2,696,599	2,628,393
	Less: Accumulated amortization on disposals	-	-	-	(61,313)	(80,846)	(111,105)	-	(253,264)	(468,109)
		<b>Closing Accumulated Amortization Costs</b>	<b>-</b>	<b>1,662,644</b>	<b>6,000,442</b>	<b>462,658</b>	<b>3,956,567</b>	<b>25,427,542</b>	<b>-</b>	<b>37,509,853</b>
	<b>Net Book Value</b>	<b>1,965,768</b>	<b>3,461,619</b>	<b>11,341,796</b>	<b>664,868</b>	<b>3,361,396</b>	<b>34,332,489</b>	<b>21,435,352</b>	<b>76,563,288</b>	<b>56,080,095</b>

1. Total contributed/donated assets received in 2024: \$ -

2. List of assets recognized at nominal value in 2024 are:

- Infrastructure Assets \$ -
- Vehicles \$ -
- Machinery and Equipment \$ -

3. Amount of interest capitalized in 2024 \$ -

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

Schedule 7

		2024						2023		
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
<i>Assets</i>	<b>Asset cost</b>									
	Opening 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
	Additions during the year	16,437	-	2,762,703	204,192	44	672,372	19,651,589	23,307,337	6,185,401
	Disposals and write-downs during the year	-	-	(159,068)	-	-	(221,741)	-	(380,809)	(526,530)
	<b>Closing Asset Costs</b>	<b>452,782</b>	<b>1,725,354</b>	<b>41,289,488</b>	<b>632,811</b>	<b>177,799</b>	<b>17,885,695</b>	<b>51,909,212</b>	<b>114,073,141</b>	<b>91,146,613</b>
<i>Amortization</i>	<b>Accumulated Amortization Cost</b>									
	Opening 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
	Add: Amortization taken	10,139	95,584	1,415,532	2,254	1,739	638,677	532,674	2,696,599	2,628,393
	Less: Accumulated amortization on disposals	-	-	(130,745)	-	-	(122,519)	-	(253,264)	(468,109)
	<b>Closing Accumulated Amortization Costs</b>	<b>295,594</b>	<b>834,188</b>	<b>19,638,652</b>	<b>90,994</b>	<b>85,904</b>	<b>7,685,113</b>	<b>8,879,407</b>	<b>37,509,853</b>	<b>35,066,518</b>
	<b>Net Book Value</b>	<b>157,188</b>	<b>891,166</b>	<b>21,650,836</b>	<b>541,817</b>	<b>91,895</b>	<b>10,200,582</b>	<b>43,029,805</b>	<b>76,563,288</b>	<b>56,080,095</b>

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

Schedule 8

	2023	Changes	2024
<b>UNAPPROPRIATED SURPLUS (DEFICIT)</b>	<b>438,014</b>	<b>304,682</b>	<b>742,696</b>
<b>APPROPRIATED RESERVES</b>			
<b>Operating:</b>			
Contingency Reserve	1,499,225	460,671	1,959,896
Memorial Reserve 2018 Accident	1,357,403	(53,394)	1,304,009
<b>Operating Reserve</b>	<b>2,856,628</b>	<b>407,277</b>	<b>3,263,905</b>
<b>Capital:</b>			
General Government Services			
Land Development	1,596,018	175,618	1,771,636
Land Development - Pavement	192,901	-	192,901
Land Development - Municipal Reserve	155,508	-	155,508
Building and Equipment	504,128	500,000	1,004,128
<b>General Government Reserve</b>	<b>2,448,555</b>	<b>675,618</b>	<b>3,124,173</b>
Transportation Services			
Street System Infrastructure	(220,875)	14,958	(205,917)
Stormwater Levy	892,358	928,767	1,821,125
Infrastructure Levy Reserve	702,683	(702,683)	-
<b>Transportation Reserve</b>	<b>1,374,166</b>	<b>241,042</b>	<b>1,615,208</b>
Environmental and Public Health Services			
Cemetery	(142,820)	45,329	(97,491)
Cemetery - SEC Capital Reserve	105,502	-	105,502
<b>Environmental and Public Health Reserve</b>	<b>(37,318)</b>	<b>45,329</b>	<b>8,011</b>
Recreation and Culture Services			
Parks and Playgrounds	(76,904)	(109,431)	(186,335)
Uniplex and HCI Upgrade	100,000	8,713	108,713
Museum	25,067	-	25,067
Museum - Humboldt Public Art Committee	29,959	12,000	41,959
Museum - Water Tower	47,779	2,231	50,010
Telegraph Station	55,848	2,186	58,034
Multipurpose/Theatre	41,178	-	41,178
Library	91,649	(51,601)	40,048
<b>Recreation and Culture Services Reserve</b>	<b>314,576</b>	<b>(135,902)</b>	<b>178,674</b>
<b>Appropriated Reserves subtotal</b>	<b>6,956,607</b>	<b>1,233,364</b>	<b>8,189,971</b>

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

Schedule 8

	2023	Changes	2024
<b>Appropriated Reserves subtotal from previous page</b>	<b>6,956,607</b>	<b>1,233,364</b>	<b>8,189,971</b>
<b>Fleet</b>			
Protective Services Fleet	(46,110)	84,565	38,455
Corporate Service Fleet	29,124	-	29,124
Mobility Van	18,249	5,559	23,808
Leisure Services Fleet	(25,181)	(129,613)	(154,794)
Public Work Fleet	46,294	74,042	120,336
<b>Fleet Reserve</b>	<b>22,376</b>	<b>34,553</b>	<b>56,929</b>
<b>Utility</b>			
Utility - Contingency	469,288	(383,743)	85,545
Utility - Public Reserve	44,487	-	44,487
<b>Utility Reserve</b>	<b>513,775</b>	<b>(383,743)</b>	<b>130,032</b>
<b>Off Site Fees</b>			
Off Sites - Water	276,258	-	276,258
Off Sites - Waste Water	309,868	-	309,868
Off Sites - Storm Water	27,051	-	27,051
Off Sites - Transportation	65,580	-	65,580
Off Sites - Parks & Recreation Facilities	140,997	-	140,997
<b>Off Sites Fees Reserve</b>	<b>819,754</b>	<b>-</b>	<b>819,754</b>
<b>Total Appropriated</b>	<b>8,312,512</b>	<b>884,174</b>	<b>9,196,686</b>
<b>NET INVESTMENT IN CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6)	56,080,095	20,483,193	76,563,288
Less: Related debt	(2,539,232)	(4,771,931)	(7,311,163)
<b>Net Investment in Capital Assets</b>	<b>53,540,863</b>	<b>15,711,262</b>	<b>69,252,125</b>
<b>Total Accumulated Surplus</b>	<b>62,291,389</b>	<b>16,900,118</b>	<b>79,191,507</b>

## CITY OF HUMBOLDT REPORT

**TITLE:** Bylaw No. 13/2025 – A Bylaw to amend Bylaw No. 10/2025.  
**PREPARED BY:** Tanner Zimmerman, Planning Coordinator  
**REVIEWED BY:** Joe Day, City Manager  
**PREPARED FOR:** Special Council  
**DATE:** June 9, 2025

---

### RECOMMENDATION

That this report be accepted for information and filed.

### BACKGROUND

On April 28, 2025, Council read Bylaw No. 10/2025 – A Bylaw to authorize the sale of municipal reserve land, for a second and third time. The map attached to the Bylaw as “Appendix ‘A’” did not include the dimensions of the portion of land to be sold. Typically, the sale of MR does not require dimensions. However, being that the City intends only to sell a portion of MR1, dimensions must be included. As such, the Community Planning Branch of the Ministry of Government Relations has requested we amend Bylaw No. 10/2025 to include a map with the dimensions of the land to be sold.

Pursuant to Section 199 of *The Planning and Development Act, 2007* (“the Act”), the council for a municipality may authorize the sale or exchange of Municipal Reserve (“MR”) lands by bylaw. The money received from the sale must be placed in a “Dedicated Lands” account.

### CURRENT SITUATION

As the amendment to Bylaw No. 10/2025 is minor in nature, the City may request that the public notice requirements be waived. This means that all three readings of the bylaw may be given at the same meeting.

The originally approved dimensions and selling price are unchanged, however, as a reminder, the land to be sold is 1.397 Acres. A total of \$42,000 will be moved into the City’s Dedicated Lands account.

### OPTIONS

1. Receive this report and file for information.

## **ATTACHMENTS**

- A. Map of land to be sold.

## **COMMUNICATION AND ENGAGEMENT**

Pursuant to Section 211, the City shall request that the public notice requirements be waived being that change is minor in nature.

## **FINANCIAL IMPLICATION**

The City must move an amount that is considered “fair market value” for the land to a Dedicated Lands account.

## **CONCLUSION**

Bylaw No. 10/2025 must be amended to include the dimensions of the MR land to be “sold”. Public notice is not required as this is a minor amendment. The original plans, including the amount to be moved to the City’s Dedicated Lands account will not be changed.



--- Land to be sold



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

# CITY OF HUMBOLDT

## BYLAW NO. 13/2025

### **A BYLAW TO AMEND BYLAW NO. 10/2025 BEING A BYLAW TO PROVIDE FOR THE SALE OF DEDICATED LANDS PURSUANT TO SECTION 199 OF *THE PLANNING AND DEVELOPMENT ACT, 2007.***

---

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

1. To set the fair market value of the 5,642.49m<sup>2</sup> portion of Block MR1 Plan 64H05159 marked as shown in Appendix “A” at \$42,000, and that such amount be deposited in the dedicated lands account for future expenditure on other dedicated lands.
2. Appendix “A” in Bylaw No. 10/2025 shall be replaced with Appendix “A” of this bylaw.

---

Mayor – Rob Muench

---

Interim City Clerk – Jace Porten

INTRODUCED AND READ A FIRST TIME THIS 9 DAY OF JUNE 2025.  
READ A SECOND TIME THIS 9 DAY OF JUNE 2025.  
READ A THIRD AND FINAL TIME THIS 9 DAY OF JUNE 2025.

APPENDIX A



## CITY OF HUMBOLDT REPORT

**TITLE:** Bylaw No. 14/2025 – 10<sup>th</sup> Street Closure  
**PREPARED BY:** Tanner Zimmerman, Planning Coordinator  
**REVIEWED BY:** Joe Day, City Manager  
**PREPARED FOR:** Special Meeting  
**DATE:** June 9, 2025

---

### RECOMMENDATION

That this report be accepted for information and filed.

### BACKGROUND

An agreement between the City, the owner of Block B, Plan 101813363, and the owner of NE 30 37 22 2 Ext 21 has been made to subdivide land that will create a right-of-way for the future 14<sup>th</sup> Avenue. The subdivision also squares the existing property boundaries. As part of this agreement, the City will be closing Parcel St/L 1, Plan 74H07801 (10<sup>th</sup> Street), Parcel St/L 1, Plan 81H10393 (10<sup>th</sup> Street), and Parcel St/L 2, Plan 74H07801 (intersection of 10<sup>th</sup> Street and 14<sup>th</sup> Avenue). This parcel was originally planned for a future 10<sup>th</sup> Street extension but has been deemed no longer necessary.

Pursuant to Section 13 of *The Cities Act, 2002*, street closures may be approved by bylaw. A street closure bylaw is subject to approval by the provincial government through the Minister of Highways and Infrastructure.

### CURRENT SITUATION

As described in Attachment A, St/L 1, Plan 74H07801 will be consolidated with the proposed Parcel BB as shown in Attachment A. St/L 1, Plan 81H10393 will be consolidated with the proposed Parcel AA, and St/L 2, Plan 74H07801 will be consolidated with the proposed 14<sup>th</sup> Avenue right-of-way.

### OPTIONS

1. Accept this report for information.

### ATTACHMENTS

- A. Plan of Proposed Subdivision

## **COMMUNICATION AND ENGAGEMENT**

Pursuant to Section 12 (6) of *The Cities Act, 2002*, the City must provide public notice for bylaws concerning road closures per the City's Public Notice Policy. Pursuant to Section 4.1 of *Policy 4475 – Public Notice Policy*, at least ten clear days of public notice must be provided prior to the 2<sup>nd</sup> reading of the bylaw.

Upon approval, the signed bylaw will be sent to the Ministry of Highways and Infrastructure along with a statutory declaration stating that we have met the public notice requirements.

## **FINANCIAL IMPLICATION**

There is no anticipated financial implication related to the passing of this bylaw. Any financially-related matters will be discussed in servicing agreements with affected parties.

## **CONCLUSION**

As part of the creation of the 14<sup>th</sup> Avenue right-of-way, the undeveloped 10<sup>th</sup> Street right-of-way will be closed. Closing a street requires consent from the Ministry of Highways as well as a bylaw approved by Council.

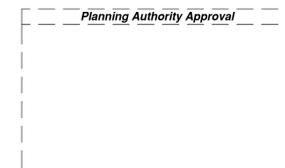
# Attachment A

## PLAN OF PROPOSED SUBDIVISION

OF PART OF  
**N.E. ¼ SEC.30 & N.W. ¼ SEC.30,**  
**PARCEL B - PLAN 101813363,**  
**PARCEL G - PLAN 74H07801,**  
**ST/L 1 (10th STREET) - PLAN 74H07801,**  
**ST/L 1 (10th STREET) - PLAN 81H10393**  
 AND ALL OF  
**ST/L 2 - PLAN 74H07801**  
 AND **SURFACE CONSOLIDATION**  
 OF PART OF  
**N.E. ¼ SEC.30,**  
**PARCEL G - PLAN 74H07801,**  
**ST/L 1 (10th STREET) - PLAN 74H07801**  
 WITH PART OF  
**PARCEL B - PLAN 101813363,**  
 AND PART OF  
**PARCEL B - PLAN 101813363,**  
**ST/L 1 (10th STREET) - PLAN 81H10393**  
 WITH PART OF  
**N.E. ¼ SEC.30**  
 ALL IN  
**TWP.37-RGE.22-W.2Mer.**  
**CITY OF HUMBOLDT, SK**  
 SCALE 1:2000

### NOTES

PORTION TO BE SURVEYED IS OUTLINED IN A HEAVY DASHED LINE, AND CONTAINS  
 30 ha ± (74 acres ±).  
 MEASUREMENTS ARE IN METRES AND DECIMALS THEREOF.  
 DISTANCES ARE APPROXIMATE AND MAY VARY BY ± 0.5 METRE.  
 STANDARD ROAD ALLOWANCE SHOWN ARE 20.17m IN WIDTH.  
 SOURCE PARCEL NUMBERS ARE 16332988, 12063819, 11385114, AND 113885297.  
 SOURCE PARCEL DIMENSIONS AND AREAS ARE DERIVED FROM ISC PARCEL MAPPING.



Daniel L. Codling  
 Saskatchewan Land Surveyor

Karamjit Boparai

Ajit Singh Boparai

Mohinder Kaur Boparai  
 Approval: Owners N.W. ¼ SEC.30-TWP.37-RGE.22-W.2Mer.  
 PARCEL B - PLAN 101813363

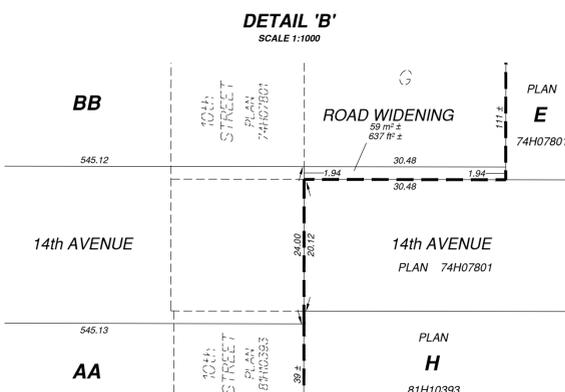
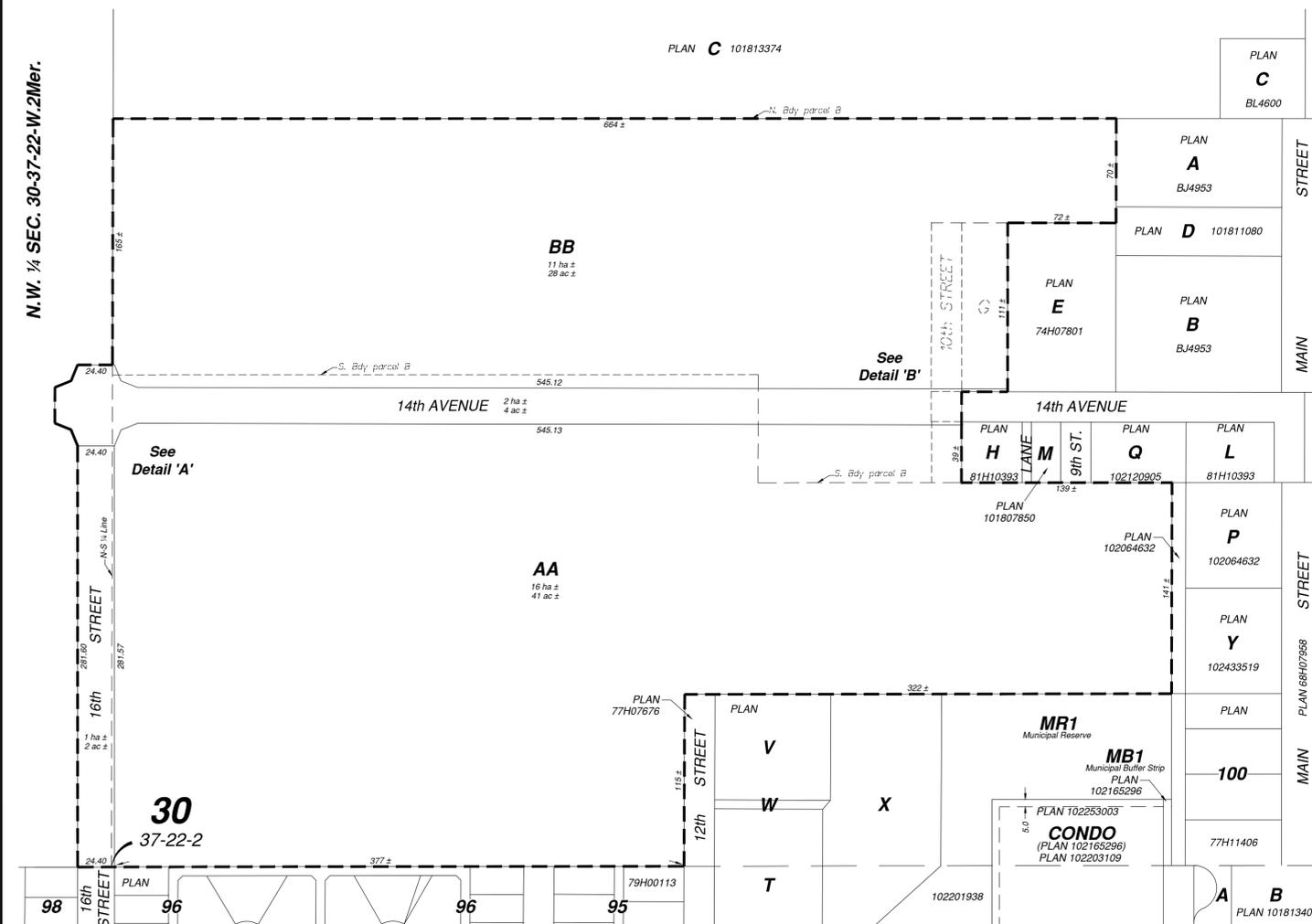
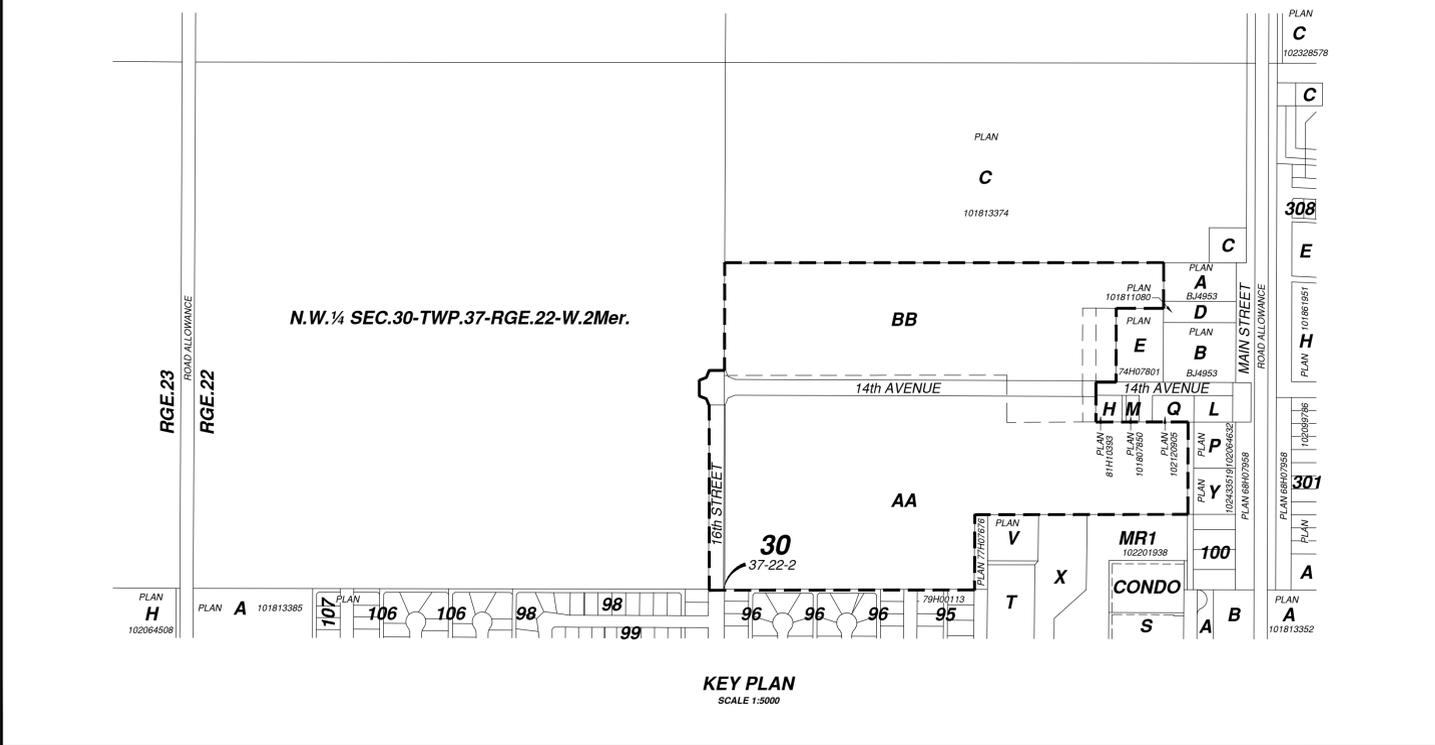
Jaswinder Boparai

Ajit Singh Boparai  
 Approval: Owners PARCEL G - PLAN 74H07801

101148645 SASKATCHEWAN LTD. (Representative)  
 Approval: Owner N.E. ¼ SEC.30-TWP.37-RGE.22-W.2Mer.

CITY OF HUMBOLDT (Representative)  
 Approval: Owner ST/L 1 (10th STREET) PLAN 74H07801 & PLAN 81H10393  
 ST/L2 - PLAN 74H07801

No.	REVISIONS	DATE	DR.	CHK.
0	Preliminary Plan	April 7, 2025	AB	DLC
FILE: SA251898		DWG: SA251898DEV		



# CITY OF HUMBOLDT

## BYLAW NO. 14/2025

### A BYLAW TO PROVIDE FOR THE CLOSING OF A MUNICIPAL STREET.

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

1. Subject to the consent of the Minister of Highways and Infrastructure, the City agrees to close the right-of-way for the municipal streets described as:

St/L 1, Plan 74H07801 (10<sup>th</sup> Street)  
St/L 1, Plan 81H10393 (10<sup>th</sup> Street)  
St/L 2, Plan 74H07801 (Intersection of 14<sup>th</sup> Avenue and 10<sup>th</sup> Street)

\_\_\_\_\_  
Mayor – Michael Behiel

\_\_\_\_\_  
Interim City Clerk – Jace Porten

INTRODUCED AND READ A FIRST TIME THIS 9 DAY OF JUNE 2025.  
READ A SECOND TIME THIS DAY OF JUNE 2025.  
READ A THIRD AND FINAL TIME THIS DAY OF .

## CITY OF HUMBOLDT

### PROCLAMATION

- WHEREAS:** Saskatchewan communities are enriched by a wide range of parks and recreation opportunities that invite residents of all ages to lead active and connected lives;
- AND WHEREAS:** Participating in recreation supports physical and mental health, enhances emotional well-being, and contributes to a vibrant and fulfilling lifestyle;
- AND WHEREAS:** Recreation strengthens our community fabric by fostering pride, encouraging volunteer involvement, supporting local initiatives, and creating inclusive spaces for everyone;
- AND WHEREAS:** Investment in recreation and parks brings economic and social benefits by reducing strain on healthcare and social services, attracting tourism and business, supporting sustainability, and enhancing property values;
- AND WHEREAS:** Our city's green spaces, parks, and trails offer vital access to nature, help maintain clean air and water, and protect local ecosystems and biodiversity;
- AND WHEREAS;** Recreational facilities and outdoor spaces play a key role in emergency preparedness by serving as gathering points, shelters, and safe spaces during challenging times;
- AND WHEREAS;** The land we enjoy for recreation is shared through longstanding Treaty relationships, which hold deep cultural and historical meaning and continue to guide our collective stewardship and use of the land;
- AND WHEREAS;** The delivery of quality parks and recreation services is made stronger through our partnerships with surrounding communities, and is supported by a province-wide network of recreation professionals, volunteers, and organizations working collaboratively to enrich the lives of all Saskatchewan residents;
- AND WHEREAS;** The City of Humboldt, as a proud member of the Saskatchewan Parks and Recreation Association, is committed to supporting recreational opportunities and services that enrich the lives of residents and visitors alike;
- NOW THEREFORE:** I, Rob Muench, Mayor of the City of Humboldt, do hereby declare the month of June 2025 as "**Recreation and Parks Month**" in the City of Humboldt.

---

Mayor – Rob Muench

## FCITY OF HUMBOLDT REPORT

**TITLE:** 2024 Public Accounts  
**PREPARED BY:** Jace Porten, City Controller  
**REVIEWED BY:** Joe Day, City Manager  
**PREPARED FOR:** City Council  
**DATE:** June 9, 2025

---

### RECOMMENDATION

That sections “A” through “F” of the 2024 Public Accounts for the City of Humboldt be adopted as presented and be combined with the 2024 Audited Financial Statements to be publicly available as the Public Accounts for the City of Humboldt with respect to the year ending December 31, 2024.

### 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 1<sup>st</sup> 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 2024 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, 2024.

### OPTIONS

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

**COMMUNICATION AND ENGAGEMENT**

The completed 2024 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**

- 2024 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 1<sup>st</sup> deadline.



City of  
**HUMBOLDT**  
Saskatchewan

**PUBLIC ACCOUNTS**  
**December 31, 2024**

---

---

# CITY OF HUMBOLDT

## PUBLIC ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2024

### TABLE OF CONTENTS

---

---

Table of Contents	A
City Manager's Report	B
Schedule of Council Remuneration	C
Remuneration of Employees	D
Contracts For Goods or Services	E
Grant Contributions	F
Management's Responsibility Letter	G
Independent Auditors' Report	H
Consolidated Statement of Financial Position	1
Consolidated Statement of Operations	2
Consolidated Statement of Change in Net Financial Assets	3
Consolidated Statement of Cash Flow	4
Notes to the Consolidated Financial Statements	5
Schedule of Taxes and Other Unconditional Revenue	13
Schedule of Operating and Capital Revenue by Function	14
Consolidated Schedule of Expenses by Function	18
Consolidated Schedule of Current Year Segment Disclosure by Function	20
Consolidated Schedule of Prior Year Segment Disclosure by Function	21
Consolidated Schedule of Tangible Capital Assets by Object	22
Consolidated Schedule of Tangible Capital Assets by Function	23
Consolidated Schedule of Accumulated Surplus	24

---

---

# CITY OF HUMBOLDT

## PUBLIC ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 2024

### 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, 2024.

This report is comprised of the following sections:

- (1) Annual Financial Statements for the Year Ended December 31, 2024
- (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 2024 operations. Examples would be items in Prepaid Expenses and Inventory accounts.

**Respectfully submitted this 26th day of May A.D. 2025.**

Joe Day  
City Manager

**City of Humboldt**  
**Schedule of Council Remuneration**  
**For the Year Ended December 31, 2024**

Name	Remuneration	Reimbursed Costs	Total
Behiel, Michael	\$ 45,364.68	\$ 3,858.21	\$ 49,222.89
Muench, Robert	\$ 16,381.80	\$ 607.65	\$ 16,989.45
Jorgenson, Larry	\$ 13,267.40	\$ 826.34	\$ 14,093.74
Korte, Roger	\$ 12,906.60	\$ 500.00	\$ 13,406.60
Nordick, Roger	\$ 12,827.39	\$ 455.85	\$ 13,283.24
Klitch, Amanda	\$ 12,734.19	\$ 511.74	\$ 13,245.93
Herperger, Kelly	\$ 12,553.79	\$ 1,825.26	\$ 14,379.05
Scott, Marilyn	\$ 1,254.81	\$ 500.00	\$ 1,754.81
McInnis, Sarah	\$ 1,254.81	\$ 500.00	\$ 1,754.81
Rowe, David	\$ 1,254.81	\$ 500.00	\$ 1,754.81
Siermachesky, Karen	\$ 1,254.81	\$ 500.00	\$ 1,754.81
<b>Total</b>	<b>\$ 131,055.09</b>	<b>\$ 10,585.05</b>	<b>\$ 141,640.14</b>

**City of Humboldt**  
**Employee Remuneration**  
**For the Year Ended December 31, 2024**

<u>Employee Name</u>	<u>Total Paid</u>
DAY, JOSEPH	\$ 181,293.85
KWASNICA, MIKE	\$ 125,864.81
ULRIKSEN, MICHAEL	\$ 116,538.29
BERGQUIST, PETER	\$ 116,538.21
PORTEN, JACE	\$ 97,310.16
FITZPATRICK, JENNIFER	\$ 95,476.77
BERNHARD, DANIEL	\$ 94,256.76
MCLEOD, CHRIS	\$ 90,610.01
LUNG, PATRICIA	\$ 86,263.91
WICKENHAUSER, DARRELL	\$ 85,285.49
ENGELE, MILES	\$ 82,605.55
TARRANT, JUSTIN	\$ 79,742.12
DOHERTY, HERMAN	\$ 79,190.31
LEE, PENNY	\$ 78,772.90
DENOMY, VINCENT	\$ 75,209.24
KLITCH, RUSSELL	\$ 72,856.61
HOW, GERRY	\$ 72,052.52
SIMPSON, DONNA	\$ 70,571.93
ADAM, PAMELA	\$ 70,076.58
FREY, THOMAS	\$ 69,932.35
WYTRYKUSZ, CHELSEA	\$ 68,397.27
ZARAZUN, REG	\$ 66,289.25
BEAUDRY, NORMAN	\$ 66,085.06
HILLIER, AMELIA	\$ 65,313.73
SCHERBATIUK, MARK	\$ 63,357.37
COOMBS, DAVID	\$ 62,554.85
MECKELBORG, NOREEN	\$ 62,198.65
DOEPKER, MATTHEW	\$ 61,508.88
COLLINS, JORDY	\$ 60,798.37
CHAPPELL, ASHTON	\$ 60,763.06
YAWORSKI, LANDON	\$ 58,746.18
SEPKE, NADINE	\$ 57,795.96
RAAB, CHARLENE	\$ 55,150.60
WALBY, BRAD	\$ 54,092.00
LUEKE, MORGAN	\$ 53,604.00
WALBY, JONNATHAN	\$ 53,337.09
HAEUSLER, NICOLE	\$ 53,148.79
WORMSBECHER, RACHEL	\$ 53,095.85
MANN, PAIGE	\$ 53,079.99
PILLER, CONNOR	\$ 53,072.69
VANDERVEEN, NICHOLAS	\$ 50,122.97

**City of Humboldt**  
**Contracts for Goods & Supplies**  
**For the Year Ended December 31, 2024**

<b><u>Vendor Name</u></b>	<b><u>Total Paid</u></b>
Con-Tech General Contractors L	\$ 16,365,593.41
SaskWater	\$ 2,212,861.80
Receiver General of Canada	\$ 2,118,270.76
Greater Saskatoon Catholic Sch	\$ 1,716,158.35
Ministry of Finance	\$ 1,380,331.10
Catterall & Wright	\$ 1,303,709.98
Paramount Paving Ltd.	\$ 1,054,755.71
Brockman Enterprises Ltd.	\$ 956,490.81
Municipal Employees Pension Pl	\$ 908,195.26
SaskPower	\$ 677,666.48
Weber & Gasper Barristers & So	\$ 675,357.85
REACT Waste Management	\$ 590,623.04
Wilco Contractors Southwest In	\$ 495,165.12
Flocor	\$ 373,422.51
BMO MasterCard	\$ 340,216.20
Sautner Concrete Services Inc.	\$ 334,193.28
Chambers of Commerce Group Ins	\$ 266,521.18
Municipal Financing Corporatio	\$ 250,755.49
Aon Reed Stenhouse Inc.	\$ 220,308.56
Kirsch Construction	\$ 193,510.60
Move Mobility	\$ 188,087.76
WestCrete Curb and Landscape	\$ 180,581.31
Cleartech Industries Inc.	\$ 177,800.10
Saskatchewan Workers' Compensa	\$ 171,709.81
Sask Energy	\$ 165,596.01
Capital Ford Lincoln	\$ 153,186.27
Millsap Fuel Distributors Ltd.	\$ 145,598.17
Allied Infrastructure	\$ 139,113.21
Olynick Water & Sewer Ltd.	\$ 118,030.62
Hergott Electric Ltd.	\$ 108,716.21
Entrust Developments LTD.	\$ 107,290.86
Grain Bags Canada	\$ 99,427.11
Tremblay Electric	\$ 85,336.66
Stevenson Industrial Refrigera	\$ 80,144.39
Discovery Ford Sales Ltd.	\$ 79,755.44
S.A.M.A	\$ 75,868.00
Humboldt Home Hardware	\$ 70,237.49
South 20 Dodge Chrysler Ltd.	\$ 70,001.70
Pratts Wholesale Ltd.	\$ 66,706.90
MPM Construction Services Ltd.	\$ 64,169.44

Pinter & Associates	\$	64,095.15
Northland Recreation Supply	\$	63,846.71
RAM Manufacturing Ltd.	\$	62,054.57
EMCO Waterworks	\$	60,461.10
Direct Drive Taxi	\$	59,686.12
Ricoh Canada Inc.	\$	58,390.25
Wallace Insights Inc.	\$	54,560.88
Capital GMC Buick Cadillac	\$	54,266.23
ISL Engineering & Land Service	\$	52,828.29
MNM Plumbing & Heating Ltd.	\$	51,990.61
James & Lois Sawatsky	\$	50,000.00

**City of Humboldt  
Grant Contributions  
For the Year Ended December 31, 2024**

<b><u>Name</u></b>	<b><u>Total Paid</u></b>
Wapiti Regional Library	\$ 138,759.01
Humboldt Golf Club	\$ 128,830.00

## CITY OF HUMBOLDT REPORT

**TITLE:** Subdivision Request – 14<sup>th</sup> Avenue ROW  
**PREPARED BY:** Tanner Zimmerman, Planning Coordinator  
**REVIEWED BY:** Joe Day, City Manager  
**PREPARED FOR:** City Council  
**DATE:** June 9, 2025

---

### RECOMMENDATION

That the City of Humboldt approve the subdivision of Parcel B – Plan 101813363, Parcel G – Plan 74H07801, St/L 1 – Plan 74H07801, St/L 1 – Plan 81H10393, and St/L 2 – Plan 74H07801.

### BACKGROUND

The City of Humboldt has been asked by the Community Planning Branch of the Government of Saskatchewan (“Community Planning”) to comment on an application to subdivide several parcels surrounding what will be the 14<sup>th</sup> Avenue right-of-way.

The subdivision application was made by Meridian Surveyors on behalf of the City of Humboldt, Northridge Land, and Walnut Grove Developments.

### CURRENT SITUATION

#### Bylaw No. 09/2024

*The Northwest Area Structure Plan (“NE 30”)* prescribes the location of 14<sup>th</sup> Avenue. Therefore, this subdivision is not only compliant, but necessary for future development of the area.

The subdivision will create a right-of-way for 14<sup>th</sup> Avenue from the existing 14<sup>th</sup> Avenue right-of-way to the expected location of the future 16<sup>th</sup> Street. Additionally, the boundaries of Parcel B – Plan 101813363 and Parcel G – Plan 74H07801 will be realigned as shown in Attachment A.

### OPTIONS

1. Recommend approval of the subdivision to Community Planning.
2. Refer the matter back to administration.

### ATTACHMENTS



- A. Plan of Proposed Subdivision
- B. Letter from Community Planning requesting the City's input.

**COMMUNICATION AND ENGAGEMENT**

Upon decision, a letter will be sent to Community Planning, along with the Council Resolution, communicating Council's decision.

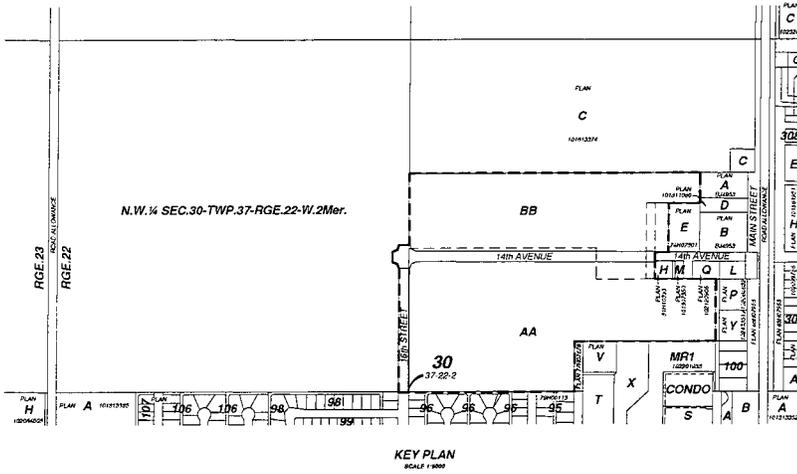
**FINANCIAL IMPLICATION**

There is no anticipated financial decision.

**CONCLUSION**

The City of Humboldt along with Northridge Land and Walnut Grove Developments have applied to subdivide Parcel B – Plan 101813363, Parcel G – Plan 74H07801, St/L 1 – Plan 74H07801, St/L 1 – Plan 81H10393, and St/L 2 – Plan 74H07801 to create the right-of-way for an extension of 14<sup>th</sup> Avenue. The subdivision is necessary as the 14<sup>th</sup> Avenue right-of-way was designated in the City's Northwest Area Structure Plan.

# Attachment A



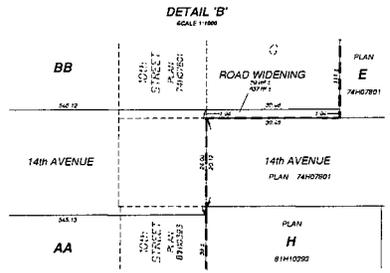
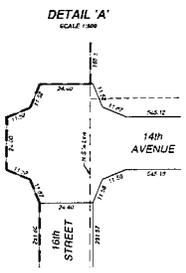
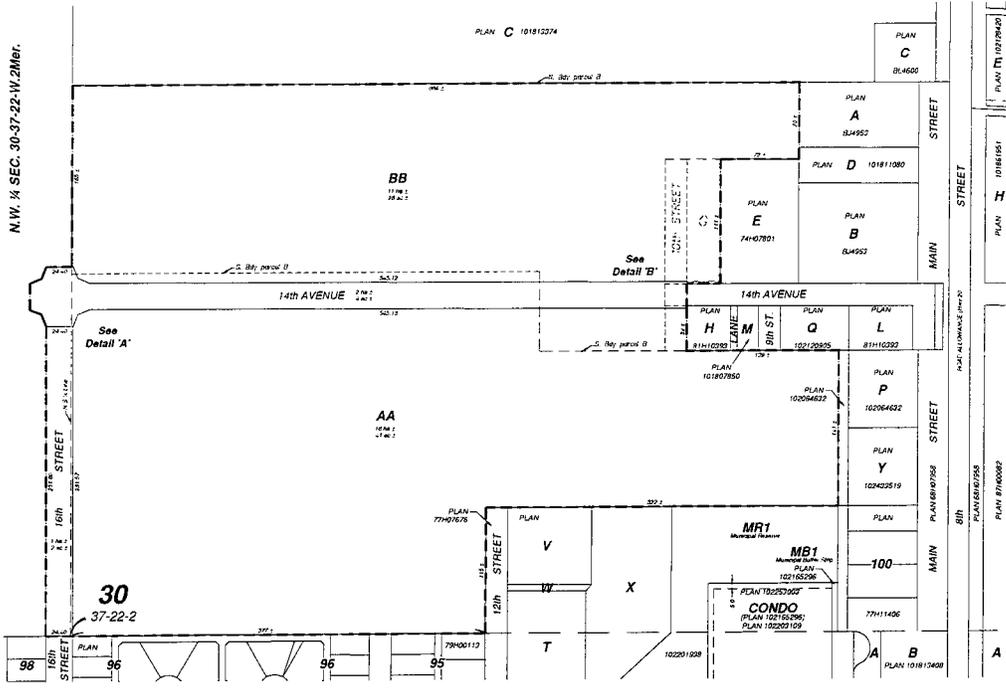
## PLAN OF PROPOSED SUBDIVISION

OF PART OF  
**N.E. 1/4 SEC. 30 & N.W. 1/4 SEC. 30,**  
**PARCEL B - PLAN 101813363,**  
**PARCEL G - PLAN 74H07801,**  
**ST/L 1 (10th STREET) - PLAN 74H07801,**  
**ST/L 1 (10th STREET) - PLAN 81H10393**  
 AND ALL OF  
**ST/L 2 - PLAN 74H07801**  
 AND **SURFACE CONSOLIDATION**  
 OF PART OF  
**N.E. 1/4 SEC. 30,**  
**PARCEL G - PLAN 74H07801,**  
**ST/L 1 (10th STREET) - PLAN 74H07801**  
 WITH PART OF  
**PARCEL B - PLAN 101813363,**  
 AND PART OF  
**PARCEL B - PLAN 101813363,**  
**ST/L 1 (10th STREET) - PLAN 81H10393**  
 WITH PART OF  
**N.E. 1/4 SEC. 30**  
 ALL IN  
**TWP. 37-RGE. 22-W. 2Mer.**  
**CITY OF HUMBOLDT, SK**  
 SCALE 1:2000

**NOTES**  
 PORTION TO BE SURVEYED IS OUTLINED BY A HEAVY DASHED LINE, AND CONTAINS  
 30 M.S.D. OF WIDTH IS  
 MEASUREMENTS ARE IN METRES AND DECIMALS THEREOF  
 DISTANCES ARE APPROXIMATE AND MAY VARY BY 0.5 METRE  
 STANDARD ROAD ALLOWANCE SHOWN ARE 30.17m IN WIDTH  
 SOURCE PARCEL NUMBERS ARE HISTORICAL, TOWNSHIPS 11301144 AND 11301007  
 SOURCE PARCEL NUMBERS AND AREA ARE CARRIED FROM THE PARCEL MAP 1997



- Karamjit Bopara
- Ajit Singh Bopara
- Muninder Kaur Bopara  
 Approvals: Owners N.E. 1/4 SEC. 30-TWP. 37-RGE. 22-W. 2Mer.  
 PARCEL B - PLAN 101813363
- Jaswinder Bopara
- Ajit Singh Bopara  
 Approvals: Owners PARCEL G - PLAN 74H07801
- 1014846 SAGAL TCHERYAN LTD. (Representative)  
 Approvals: Owner N.E. 1/4 SEC. 30-TWP. 37-RGE. 22-W. 2Mer.
- CITY OF HUMBOLDT (Representative)  
 Approvals: Owner ST/L 1 (10th STREET) PLAN 74H07801 & PLAN 81H10393  
 ST/L 2 - PLAN 74H07801



No.	REVISED	DATE	BY	CHK. BY
1	PRELIMINARY	APR 2, 2024	...	...
2	...	...	...	...



# Attachment B



Ministry of Government Relations  
Community Planning  
978 – 122 3<sup>rd</sup> Avenue North  
Saskatoon, Canada S7K 2H6

Phone (306) 933-6937  
Email: Jacob.ryan@gov.sk.ca

Our File: SUBD-004647-2025

May 30, 2025

Lori Yaworski, Clerk  
City of Humboldt  
715 Main Street  
HUMBOLDT SK S0K 2A0

Dear Lori Yaworski:

**RE: City of Humboldt  
N ½ Section 30-37-22-W2M  
Proposed 14<sup>th</sup> Avenue and 16<sup>th</sup> Street – Road Allowance  
Proposed Parcels AA and BB – Residential  
Proposed Road Closure – 10<sup>th</sup> Street**

Enclosed is a copy of a subdivision application for Council's comments. Our office will review the proposal in accordance with of *The Planning and Development Act, 2007* (PDA), and any set of regulations or bylaws adopted pursuant to the PDA. Please consider the following in your reply:

- 1. Are you aware of any land uses in the vicinity that would be incompatible with the intended use of the proposed sites, or any site conditions that make the land unsuitable for the intended use?**
- 2. Do you have any facilities that could be affected by the proposed development? If so, please send us a map of your facilities that we can use to assess any site dimension or other changes that might be needed.**
- 3. If you have any requirements of the applicant, please send the details directly to the applicant, and a copy of your correspondence to us. If you require more information about the application, please inform me. We may be able to obtain this information directly if it would assist your office and ours in finalizing our respective comments.**

## Parcel Ties

As part of the decision for this application, the remainder of surface parcel 113885297 shall remain linked by parcel tie to surface parcel 165323998.

... 2

### **Municipal Bylaws**

As part of our review, we need to know if the proposal complies with your zoning bylaw and official community plan (if applicable). **In your reply, please list the bylaw sections that the proposal complies with or contravenes.**

### **Municipal Reserve**

Under clause 183(f) of the PDA, this proposed subdivision is exempt from providing municipal reserve land as the land to be subdivided is intended solely for the purposes of a public highway, provincial highway or other government-owned roadway.

Under clause 183(d) of the PDA, this proposed subdivision is exempt from providing municipal reserve land as the land is to be re-subdivided for the purpose of correcting or rearranging boundaries.

### **Road Closure**

We understand that a portion of the undeveloped road allowance is proposed for closure. Should Council wish to consider a bylaw approving the lane closure, Council must first obtain the consent of the Ministry of Highways and meet any conditions imposed by that Ministry, prior to passing the bylaw. Please forward us a copy of this bylaw once it has been passed. I have attached a copy of the updated road closure procedures for your reference. The following link provides bylaw samples that may be of assistance to you: <http://www.saskatchewan.ca/government/municipal-administration/tools-guides-and-resources/bylaw-samples#municipal-sample-bylaws>.

### **Servicing Agreement**

The PDA permits Council to require a servicing agreement with a subdivision applicant to cover the costs of new roads or other municipal services for a new subdivision. Council may only request those services which are authorized by section 172 of the PDA. Please tell us if council requires a servicing agreement for this proposal. An agreement must be negotiated within 90 days of your receipt of this letter after which the applicant may agree to extend negotiations or file an appeal. If you want a sample agreement to consider, please call me as soon as possible, or visit our website at:

<http://www.saskatchewan.ca/government/municipal-administration/community-planning-land-use-and-development/resources/servicing-agreements-and-samples>.

If only minor services are needed, (e.g. service connections or an approach), Council may send the applicant a letter listing the requirements. If the applicant accepts Council's requirements in writing, a formal servicing agreement may not be needed. Your solicitor should be consulted on this.

Your municipality has 40 days to advise Community Planning or servicing agreement requirements, and 90 days to complete the negotiation of the agreement with the applicant. Both the applicant and Community Planning branch should be notified as soon as possible. The applicant may appeal a delay over 90 days, or the proposed terms of the servicing agreement, and request the Saskatchewan Municipal Board to arbitrate the agreement.

**Further Considerations**

***The Subdivision Regulations, 2014, allow you 40 days from your receipt of this letter to send us a certified copy of a resolution recommending the subdivision's approval or refusal.*** If council recommends refusal, state the reasons. Please call me if more time or information is needed.

For your information, I have also enclosed a copy of the acknowledgement letter sent to the surveyor and applicant. Please call me at (306) 933-5749, if more details are needed before you reply.

Sincerely,



Jace Ryan  
Planning Consultant

Enclosure