



City of Moose Jaw

COMMUNICATION # CC-2020-0291

TITLE: City of Moose Jaw 2021 Budgets

TO: City Council

FROM: City Manager

DATE: November 17, 2020

PUBLIC: PUBLIC DOCUMENT

RECOMMENDATION

1. THAT the 2021 Operating Budget be approved; and

THAT the 2021 – 2025 Capital and Equipment Reserve Budgets be approved; and

THAT City Administration be authorized to tender and award the Capital and Equipment purchases set forth in year 2021 of the 2021 – 2025 Capital and Equipment Reserve Budgets subject to the limitations set forth in:

- a) The City's Purchasing Policy; and
- b) The City Administration Bylaw; and

THAT a mill rate increase of 4.05% which will generate an additional \$1,195,438 for the City's Operating and Capital Budgets be approved.

2. THAT Waterworks Utility rates be increased 6% effective February 1, 2021.
3. THAT Sanitary Sewer Utility rates be increased 5% effective February 1, 2021.
4. THAT the Infrastructure Levy be set at \$65 per taxable property for 2021 and that those funds be dedicated to funding the Cast Iron Watermain Replacement Program.
5. THAT Capital Project S-4 Lift Stations be designated as the City of Moose Jaw's 2021 Municipal Gas Tax Funded program.

TOPIC AND PURPOSE

The purpose of this report is to present City Council with the Operating, Capital and Equipment Reserve Budgets for 2021.

EXECUTIVE SUMMARY

The City of Moose Jaw's 2021 budgets consist of Operating, Capital and Equipment components. All together these budgets total \$119,381,068 in spending that will provide for the provision of the City's various programs and services as well as capital renewal of its assets.

In order to fund this budget, it is necessary to have a number of increases, including municipal taxation and utility charges:

Municipal Taxation:

- 2.87% Municipal Tax Increase for Operating Budget
- 1.18% Municipal Tax Increase for Police Service Budget
- \$35.00 annual increase in the Infrastructure Levy to fund cast iron watermain replacement.

For the average property tax payer that equates to \$7.90 per month or \$94.80 annually.

Utility Charges:

- 6.00% Waterworks Utility Rate Increase to provide funding for capital renewal
- 5.00% Sanitary Sewer Utility Rate Increase to provide funding for capital renewal

For the average utility customer, this amounts to \$6.44 per month or \$77.28 annually.

BACKGROUND

Annually the City of Moose Jaw develops an Operating and Capital Budget as required by *The Cities Act*. The section of the *Act* reads as follows:

“Adoption of budget

128(1) A council shall adopt an operating and capital budget for each financial year.

(2) No council shall pass a property tax bylaw with respect to a financial year unless it has adopted the operating and capital budget for that year.”

The contents of the Capital Budget are outlined in the *Act* under Section 130 as follows:

“A capital budget is required to include the estimated amount of each of the following for a financial year:

- (a) the amount needed to acquire, construct, remove or improve capital property;
- (b) the anticipated sources and amounts of money to pay the costs described in clause (a).”

The Cities Act requires the preparation of only a one-year Capital Plan; however, it has been the City of Moose Jaw's practice to prepare a five-year plan.

Also included with this year's budgets is the Equipment Reserve Budget which provides for necessary equipment replacement and establishes equipment contributions and rental rates.

The City of Moose Jaw utilizes a planning framework that encompasses Strategic Planning, Planning Session consultations and referrals or tabling of matters to budget deliberations. City Council provides leadership and expectations on the budget and City Administration gathers this framework of information, along with internal and external factors that influence the budget and create a call for estimates, which goes out to all City Departments.

City Departments utilize this framework as well as the Budget Policy to develop their business plans and budget accordingly to be able to deliver that business plan. Budget development by Administration is guided by this framework as well as careful scrutiny of and thoughtful consideration of the various factors and expenditures that impact the budget being developed to deliver the business plan.

City Council has the responsibility to amend the proposed budget as they deem appropriate and ultimately approve a budget for 2021.

In addition, external factors impact the City's budgets:

- The Provincial Economy
- Local Economic Activity
- Financial Factors.

The City of Moose Jaw undertook a priority-based budgeting approach to budgeting starting with the 2019 Budget. Priority Budgeting is a method of rationalizing expenditures based upon a fundamental shift in the approach to budgeting. That shift being to move from what is needed to what can be accomplished with available funding. In essence, to spend within a municipality's means of financing.

As part of this priority budgeting process, City Council for the 2019 Budget, developed seven desired community outcomes. These outcomes are utilized to evaluate the City's Capital program.

Community Outcomes	Percentage
Fiscal Responsibility	22%
Economic Vibrancy	19%
Safe and Healthy Community	18%
Sustainable Infrastructure	19%
Community Partnership	11%
Welcoming and Respectful Community	8%
Social and Cultural Pride and Happiness	3%

An example of a Capital program evaluation is included as Attachment #1 to this report.

A discussion of the various components that comprise of the City of Moose Jaw 2021 Budget follows.

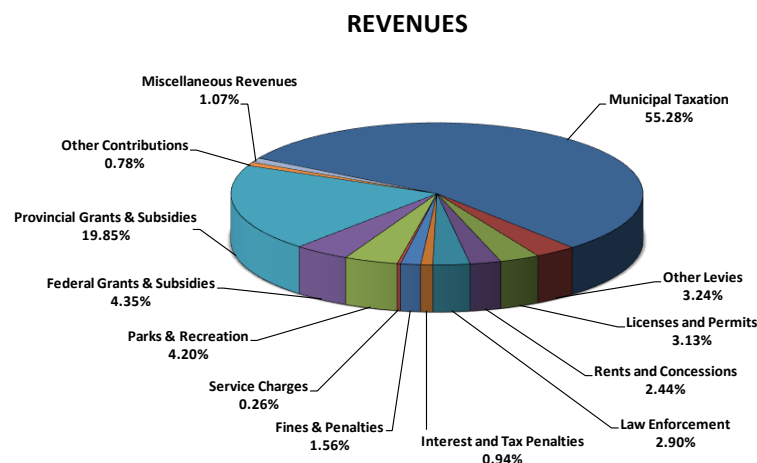
DISCUSSION

General Operating Budget

The General Operating Budget provides the funding for the City's various programs and services. These include services such as transit, snow removal and recreational programs.

The budget presented does not include any new initiatives, rather those will be presented to Council as part of the budget process and if approved, will then form part of the General Operating Budget.

2021 GROSS REVENUES

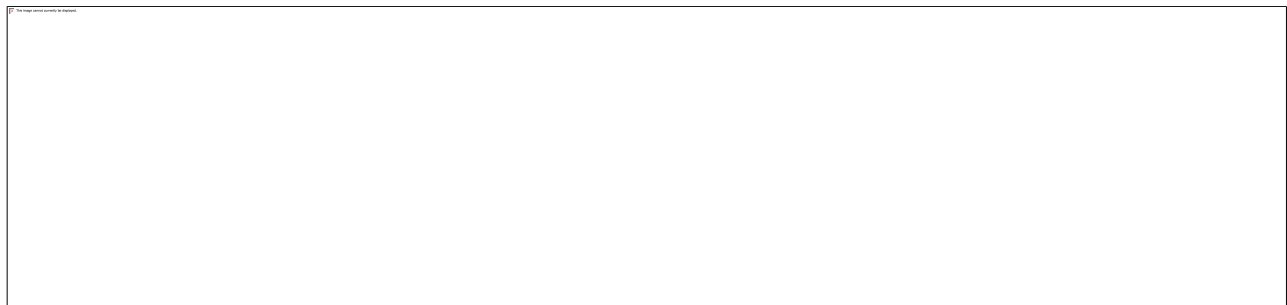


Gross Revenue Budget	2020 Budget	2021 Budget	2021-2020 INC(DCR)	% Change
Municipal Taxation	28,044,701	28,390,153	345,452	1.23
Other Levies	1,658,627	1,666,345	7,718	0.47
Licenses and Permits	1,501,681	1,608,029	106,348	7.08
Rents and Concessions	1,206,550	1,250,766	44,216	3.66
Law Enforcement	1,377,599	1,488,309	110,710	8.04
Interest and Tax Penalties	628,526	483,147	(145,379)	(23.13)
Fines & Penalties	1,133,700	801,500	(332,200)	(29.30)
Service Charges	138,253	135,750	(2,503)	(1.81)
Parks & Recreation	2,337,959	2,158,305	(179,654)	(7.68)
Federal Grants & Subsidies	97,715	2,231,717	2,134,002	2183.90
Provincial Grants & Subsidies	10,543,595	10,194,467	(349,128)	(3.31)
Other Contributions	550,000	400,000	(150,000)	(27.27)
Miscellaneous Revenues	251,307	547,403	296,096	117.82
Gross Revenues	49,470,213	51,355,891	1,885,678	3.81

Municipal Taxation is the City's largest single revenue source accounting for 55% of General Operating Budget revenues. The City of Moose Jaw has modest growth in tax revenues and continues to see commercial appeal losses. The following table illustrates the tax losses to date for 2020:

2020			
	AGREEMENTS TO ADJUST	BOARD OF REVISION DECISIONS	MUNICIPAL
Subclass	Change in Assessed Taxable Value	Change in Assessed Taxable Value	Loss in Tax Revenue
COMM	(3,583,000)	(22,202,520)	(\$340,645)
GOLF			
RESI	(100,720)		(\$714)
MRES	(418,720)		(\$2,967)
CNDO	(81,440)		(\$577)
NAIR			
OAGR			
ELEV			
CRIR			
RRPL			
TOTAL	(4,183,880)	(22,202,520)	(\$344,903)
Not all 2020 Board of Revision Decisions are in at the time the chart was created			

The loss of commercial assessment appeals has been a steady trend. The chart below shows total lost assessment of \$117,990,920 in lost commercial assessment due to appeals. This translates into a loss in revenue of \$1,574,448 which loss has been borne by the commercial sector as a whole except for 2020 which was charged to the accumulated surplus. The table below provides additional detail:



The continued loss of assessment and the resulting taxation in the commercial area has made the gap between residential and commercial taxes widen. In 2018, City Council took a first step in narrowing that gap by adopting the following motion:

“THAT future Municipal Tax increases be split between residential and commercial based upon the ratio of taxable assessment in each class and that this split be accomplished by adjusting the appropriate mill rate factors for each class of property”

The proposed adoption of a tax-sharing approach to future tax increases results in a gradual shift in the level of taxation on commercial properties to residential properties.

The overall commercial to residential tax gap has slowly been decreasing from 2.25 in 2017 to 2.15 in 2020. This gradual reduction in the tax gap is a direct result of City Council's policy decision as outlined above. Depending on the final mill rate increase, a further reduction in the tax gap of several basis points can be expected in 2021.

City Administration will ask City Council to continue with this tax-sharing approach in 2021.

Interest and Tax Penalties revenue is down approximately \$145,000 due to a reduction in interest earnings. This was caused due to a significant decline in bank interest rates as well a larger portion of monies once held in our bank accounts is now invested with far greater returns on investments.

Fines & Penalties revenue is down approximately \$330,000. This reduction in revenue is related to automated speed enforcement revenues which are reduced due to SGI taking over-paying for all of the costs and a provincial decision to share some of the excess with other municipalities. The City has an offsetting reduction in expenditures for this amount of decreased revenue so there is no direct impact on the City's Operating Budget from these changes. The only change is the amount left available for contribution to the City's Traffic Safety Reserve is down significantly from past years.

Parks & Recreation revenues are down approximately \$200,000 due to the pandemic which has reduced revenue generation at recreational facilities. The estimate for recreational revenues is based upon a return to normal levels of revenue generation for the second half of 2021.

Federal Grants & Subsidies are up \$2,134,000 due to Federal restart funding. This is one-time funding provided to municipalities to help alleviate financial difficulties caused by the pandemic. The City of Moose Jaw is developing a strategy to deal with the shortfall that will be created in 2022 when these monies are no longer available.

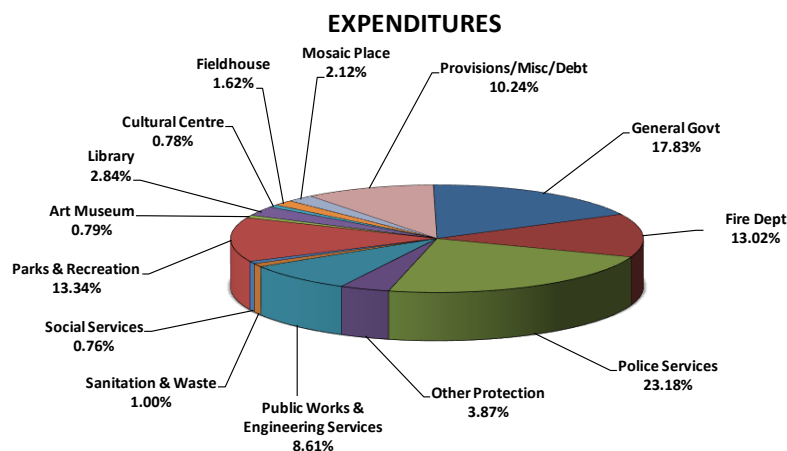
In 2022, the City expects to see the following items which will mitigate this loss:

- Recreational revenues return to normal operations after pandemic
- Reduced equipment reserve contributions
- Contribution from Solid Waste Utility (subject to Council approval)
- Building Permit revenue growth
- Reduced Mosaic Place subsidy as facility returns to normal operations after pandemic
- Assessment growth that will result in increased tax revenues.

Provincial Grants & Subsidies are down approximately \$350,000 due to a shift in grant-in-lieu property to regular taxation and a decrease in the Provincial Revenue Sharing Grant of \$110,000.

Overall, revenues are up by 3.81% or \$1,885,678 from the 2020 budget.

2021 GROSS EXPENDITURES



Gross Expenditure Budget	2020 Budget	2021 Budget	2021-2020 INC(DCR)	% Change
General Govt	8,666,983	9,370,063	703,080	8.11
Fire Dept	6,886,759	6,843,870	(42,889)	(0.62)
Police Services	11,507,162	12,183,194	676,032	5.87
Other Protection	1,907,518	2,033,356	125,838	6.60
Public Works & Engineering Services	4,703,671	4,524,354	(179,317)	(3.81)
Sanitation & Waste	466,574	525,903	59,329	12.72
Social Services	326,818	397,853	71,035	21.74
Parks & Recreation	6,164,356	7,011,893	847,537	13.75
Art Museum	385,202	414,887	29,685	7.71
Library	1,318,860	1,492,453	173,593	13.16
Cultural Centre	375,118	406,870	31,752	8.46
Fieldhouse	713,939	853,265	139,326	19.52
Mosaic Place	526,347	1,114,199	587,852	111.69
Provisions/Misc/Debt	5,520,906	5,379,169	(141,737)	(2.57)
Gross Expenditures	49,470,213	52,551,329	3,081,116	6.23

The Budget presented is a status quo budget and there are no new enhancements contained within the budget numbers. The increases in the various areas are the result of:

- Negotiated Collective Agreement increases, or provisions for same
- Inflationary increases on non-salary portion of budget
- Additional pandemic related costs
- Costs reinstated from 2020 budget reductions
- Mosaic Place increased subsidy
- Police Service increased request
- Increased Transit Subsidies
- Renewed Saskatchewan Assessment Management Agency Agreement
- Increased Information Technology Equipment Reserve contribution mostly related to new ERP system
- Software maintenance cost increases
- Inclusion of HR position shared with Mosaic Place in budget
- Increased Health Benefit costs
- No Workers Compensation rebate in 2021.

Also, throughout the budget there are two items that tend to skew the budget on the business unit level as compared to 2020:

- The implementation of the new payroll and human resource system in 2020 allows for employer paid benefit costs to now show in the business unit where they are incurred. Prior to the new system, these costs were budgeted for in specific business units for areas like General Government, Public Works and Parks & Recreation. This change is significant with employer benefits ranging from 18 to 21% of salary costs in most areas so a one-to-one comparison of 2021 to 2020 needs to take this into account.
- The second difference when comparing to the 2020 budget is that Collective Agreement increases for 3 years have been included, CUPE related staffing costs and 2 years for Out-of-Scope. In 2020, these costs were setup as salary provisions and only budgeted for in the Provisions/Misc area.

The General Government area is seeing an increase in the costs to provide programs and services of approximately \$700,000 or 8.11%. The increases are spread across a number of departments. General increases are reflective of increased salary costs related to CUPE and Out-of-Scope as well as general inflationary pressures. Specific increases include an increase in Council remuneration, increase in City Treasurer costs due to increased cost of Assessment Services Contract, increased Information Technology costs primarily related to new ERP system, additional Human Resource staffing costs and increased pandemic cleaning and security related costs.

The Police Service expenditure request is up \$676,032 or 5.87% from 2020 levels. A portion of this increase relates to the Police Service now paying the City for Financial Services provided by the City. This amounts to \$216,920 and is an expense for the Police Service with an offsetting revenue to the City. If one takes this into account, the net funding increase for the Police Service is \$348,402. This increase in funding is the equivalent of a 1.18% increase in the municipal mill rate.

The Public Works and Engineering Services area is seeing a decrease in overall expenditures of about \$179,000. These savings are a result of the reorganization that took place in 2020 creating two separate departments.

The Parks & Recreation Department is seeing an increased expenditure budget request of \$847,537. This is primarily in the Recreation area of this department and relates to increased costs due to the pandemic, operation of the outdoor pool in 2021 and increased spray park costs.

Moose Jaw Public Library budget is up approximately \$173,000 with the majority of this relating to a reinstatement of pre-pandemic funding levels.

Yara Centre costs are up in 2021 partially related to the accounting for cleaning costs which had been missed in 2020.

Mosaic Place is seeing increased costs and reduced revenues due to the pandemic resulting in an increase in the subsidy to the facility of approximately \$588,000. In 2022, as operations return to more normal levels, it is expected that this subsidy will be reduced. The Mosaic Place budget will be one of the budget items for Council's review and approval as we move through the budget process.

Lastly, in 2020, City Administration had included an additional 1% of municipal taxation to the General Capital Reserve for recreation and facilities capital funding. This is an increase of \$295,000. This increase was approved in the initial 2020 Budget, but subsequently removed in an effort to have a 0% mill rate increase in 2020. At this point in the 2021 budget process, it has not been re-instated. The Parks and Recreation Department will bring forward a report for Council's consideration of this capital funding as part of budget deliberations.

As indicated earlier, there are no enhancements included in the status quo budget. All other enhancement requests will come to City Council in separate report form for Council's consideration.

The overall increase in expenditures is \$3,081,116 or 6.23% as compared to the 2020 budget.

Transit Service

City of Moose Jaw

Budget Summary of Revenues & Expenditures For Transit

Description	2020 Projection	2020 Budget	2021 Budget	2021 - 2020 INC (DCR)	% Change
BUS EARNINGS	39,255	90,000	80,000	(10,000)	(11.1)%
BUS EARNINGS CHARTER	12,000	15,000	12,000	(3,000)	(20.0)%
MONTHLY PASSES	73,500	160,000	153,000	(7,000)	(4.4)%
YEARLY PASSES-SENIORS	22,000	20,000	20,000	0	0.0%
ADVERTISING	14,000	24,000	15,000	(9,000)	(37.5)%
SUBSIDY	1,163,029	1,189,687	1,283,696	94,009	7.9%
TRANSIT REVENUE	1,323,784	1,498,687	1,563,696	65,009	4.3%
VEHICLE MAINTENANCE	375,000	436,000	436,000	0	0.0%
TRANSPORTATION	493,912	495,840	600,663	104,823	21.1%
ADMINISTRATION	454,872	566,847	527,033	(39,814)	(7.0)%
TRANSIT EXPENDITURES	1,323,784	1,498,687	1,563,696	65,009	4.3%
USER FARES	5,000	16,000	15,000	(1,000)	(6.3)%
BUS EARNINGS CHARTER	350	1,000	1,000	0	0.0%
PROV GOVT FUNDING	176,025	200,000	176,025	(23,975)	(12.0)%
SOC SERVICES FUNDING	3,000	9,000	9,000	0	0.0%
SUBSIDY	261,284	285,743	357,514	71,771	25.1%
PARA-TRANSIT REVENUES	445,659	511,743	558,539	46,796	9.1%
VEHICLE MAINTENANCE	100,000	100,000	101,189	1,189	1.2%
TRANSPORTATION	236,560	273,890	334,461	60,571	22.1%
ADMINISTRATION	109,099	137,853	122,889	(14,964)	(10.9)%
PARA-TRANSIT EXPENDITURES	445,659	511,743	558,539	46,796	9.1%

Both the regular Transit and Para-Transit services receive a subsidy from the City which totals \$1,641,210 in 2021 or approximately 77% of overall costs. In 2019, the budgeted subsidy was \$1,230,715 or 65% of costs.

Both the regular Transit and Para-Transit areas are seeing a decrease in revenues as compared to the 2020 Budget. The regular Transit service is seeing a revenue decrease of \$29,000 and the Para-Transit service a decrease in revenue of \$24,975. The most significant cost increases in the Transit and Para-Transit areas are related to the transportation area.

General Capital Budget

The General Capital Budget provides for the provision of funds to allow the City of Moose Jaw to undertake major construction, renovation and rehabilitation projects. The Capital Budget consists of two components, the General Capital Reserve and the Land Development Reserve.

GENERAL CAPITAL RESERVE SUMMARY 2021 - 2025

	2020	2021	2022	2023	2024	2025	Total
Carry over from previous year	\$ 4,890,586	\$ 7,803,100	\$ 15,399	\$ (7,475,406)	\$ (12,001,168)	\$ (13,616,622)	
SPC Funds Available	\$ 2,895,620	\$ 2,977,020	\$ 3,081,216	\$ 3,189,058	\$ 3,300,675	\$ 3,416,199	\$ 15,964,168
Taxation Revenue	\$ 3,844,186	\$ 3,565,777	\$ 3,672,750	\$ 3,782,933	\$ 3,896,421	\$ 4,013,313	\$ 18,931,194
Capital Expenditure Fund Interest	\$ 2,610,000	\$ 2,510,000	\$ 2,440,000	\$ 2,520,000	\$ 2,510,000	\$ 2,540,000	\$ 12,520,000
Land Sale Proceeds	\$ 2,210,000	\$ 1,480,000	\$ 1,125,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 5,245,000
Parks Dedication Reserve	\$ 51,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
Federal/Provincial Funding	\$ 381,275	\$ 830,240	\$ -	\$ -	\$ -	\$ -	\$ 830,240
Flood Prone Funding	\$ 70,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SaskEnergy Mun. Surcharge	\$ 938,500	\$ 883,000	\$ 900,660	\$ 918,673	\$ 937,047	\$ 955,788	\$ 4,595,168
Transfer to Waterworks	\$ (2,726,985)	\$ (2,824,589)	\$ (2,909,327)	\$ (2,996,606)	\$ (3,086,505)	\$ (3,179,100)	\$ (14,996,127)
Uncompleted Works	\$ (4,232,226)	\$ (4,083,028)	\$ -	\$ -	\$ -	\$ -	
Capital Funding Available	\$ 10,932,493	\$ 13,141,520	\$ 8,325,698	\$ 858,652	\$ (3,563,530)	\$ (4,990,422)	\$ 43,129,643
Transportation	\$ 6,346,400	\$ 6,431,500	\$ 10,339,000	\$ 8,610,600	\$ 5,789,200	\$ 5,819,300	\$ 36,989,600
Parks and Recreation	\$ 1,607,995	\$ 1,212,900	\$ 2,544,000	\$ 1,823,600	\$ 1,864,500	\$ 2,092,500	\$ 9,537,500
Other Services	\$ 2,505,247	\$ 3,006,721	\$ 2,195,604	\$ 1,680,620	\$ 1,671,892	\$ 1,660,705	\$ 10,215,542
Police Services	\$ 67,500	\$ 450,000	\$ 72,500	\$ 75,000	\$ 77,500	\$ 80,000	\$ 755,000
Fire Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Downtown Facility & FieldHouse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Sewers	\$ 300,000	\$ 2,025,000	\$ 650,000	\$ 670,000	\$ 650,000	\$ 670,000	\$ 4,665,000
Total Funding Required	\$ 10,827,142	\$ 13,126,121	\$ 15,801,104	\$ 12,859,820	\$ 10,053,092	\$ 10,322,505	\$ 62,162,642
Surplus/Shortfall	\$ 105,351	\$ 15,399	\$ (7,475,406)	\$ (12,001,168)	\$ (13,616,622)	\$ (15,312,927)	

The General Capital Reserve component of the Capital Budget provides for funding for all the core infrastructure projects for the City of Moose Jaw. These are projects such as: sidewalks, pavement rehabilitation, bridges, building improvements and general parks upgrades.

The source of funding for the General Capital Reserve core infrastructure projects comes from seven main sources totalling \$43,129,643 over the five-year period:

- SPC Municipal Surcharge \$15,964,168
- Taxation \$3,935,067
- Investment Income \$12,520,000
- Land Sale Proceeds \$5,245,000
- Parks Dedication Reserve \$40,000
- Federal/Provincial Funding \$830,240
- SaskEnergy Municipal Surcharge \$4,595,168.

The Capital Expenditure Fund Interest revenue is at the level it is today due to City Council's decision in 2018 to pursue the retention of a professional portfolio manager. The target returns for the investments are 6% for long term funds and 4.25% for moderate term funds. These return levels have been met since professional management of the portfolio has occurred. Prior to this, returns were in the sub 3% range annually.

The General Capital Reserve has funding challenges over the five-year period; there is insufficient funding to service all of the spending demands. The current budgeted shortfall is \$15,312,927.

Land Development Reserve

LAND DEVELOPMENT RESERVE 2021 - 2025

	2020	2021	2022	2023	2024	2025	Total
Opening Balance	(\$2,519,371)	(\$2,452,447)	(\$3,705,428)	(\$3,414,971)	(\$1,191,438)	(\$967,905)	
Contributions during the year	\$8,287,066	\$4,077,919	\$310,457	\$2,243,533	\$243,533	\$2,000,000	\$8,875,442
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
less Land Dev Projects	\$0	\$5,204,000	\$20,000	\$20,000	\$20,000	\$20,000	\$5,284,000
less Uncompleted Works	\$4,771,148	\$126,900	\$0	\$0	\$0	\$0	\$126,900
Year End Balance	\$996,547	(\$3,705,428)	(\$3,414,971)	(\$1,191,438)	(\$967,905)	\$1,012,095	

The Land Development Reserve provides for the funding needed for land development projects. Excess revenues over expenditures are redirected to the General Capital Reserve of the General Capital Budget to fund needed infrastructure projects in that area.

The major projects being undertaken in 2021 include servicing the land for the Canadian Tire Development which will be paid by Canadian Tire and servicing of land for the Great Plains Power Station and ninety acres immediately north with a cost share as per the agreement with SaskPower.

Equipment Reserve Budget

The Equipment Reserve is funded by an annual contribution from Operating to the reserve such that sufficient funds are in place to purchase equipment when required. The annual contribution is based upon a detailed analysis of equipment needs, replacement values and expected life. The annual contribution then earns interest and is also credited to this account. The attached budget request represents the spending plan for the replacement of this equipment.

2021 - 2025 Equipment Reserve Budget SUMMARY						
DESCRIPTION	2021	2022	2023	2024	2025	TOTAL
PUBLIC WORKS	\$ 2,035,685	\$ 862,674	\$ 932,702	\$1,071,434	\$1,432,559	\$ 6,335,054
PARKS & RECREATION	427,142	610,653	352,760	492,536	117,101	2,000,192
FINANCE	48,122	95,494	37,268	66,685	56,553	304,122
INFORMATION TECHNOLOGY	174,336	103,248	134,464	269,050	427,925	1,109,023
TRANSIT	68,211	658,339	1,220,171	2,689	134,945	2,084,355
ENGINEERING SERVICES	3,000	244,587	2,000	2,689	2,000	254,276
FIRE SERVICE	34,821	225,663	38,704	50,298	558,459	907,945
CITY MANAGER, MAYOR	41,187	15,333	2,000	2,000	5,104	65,624
CITY CLERK/SOLICITOR	3,657	8,094	1,673	1,000	104,297	118,721
HUMAN RESOURCES	3,154	3,002	3,153	3,986	12,392	25,687
PLANNING & DEVELOPMENT	1,552	29,000	54,426	1,000	3,252	89,230
SAFETY	500	2,654	500	500	1,095	5,249
LIBRARY	53,628	202,528	333,912	124,032	66,448	780,548
ART MUSEUM	13,098	19,257	21,020	10,597	28,262	92,234
CULTURAL CENTRE	82,909	46,045	51,436	36,678	165,341	382,409
MOSAIC PLACE	19,600	106,615	148,228	68,778	97,085	440,306
FUNDING REQUIRED	\$ 3,010,602	\$ 3,233,186	\$ 3,334,417	\$2,203,952	\$3,212,818	\$ 14,994,975
FUNDING SOURCES:						
AVAILABLE FROM DEPRECIATION	2,833,938	3,233,186	3,334,417	2,203,952	3,212,818	14,818,311
AVAILABLE FROM CONTROL ACCOUNT	176,664	-	-	-	-	176,664
	\$ 3,010,602	\$ 3,233,186	\$ 3,334,417	\$2,203,952	\$3,212,818	\$ 14,994,975
5YR BUDGET IMPLICATIONS	\$ (25,473)	\$ 60,217	\$ 21,619	\$ 45,945	\$ 19,622	\$ 121,930
BUDGET IMPLICATIONS ALL YEARS	\$ 344,705					

The overall request in 2021 for equipment funding is \$3,010,602. The bulk of the equipment purchases are in the Public Works and Parks & Recreation areas. The Public Works area is higher than usual due to the Engineering Department not having an Equipment Reserve Budget request for three years (2017, 2018 and 2019). This created a backlog of equipment needs.

The value of the Equipment Reserve to the City of Moose Jaw is threefold. First, the ability to save funds for future purchases allows the fund to generate investment earnings, which goes toward the purchase of the equipment. This benefit has been in the neighbourhood of \$750,000 annually.

City Council's initiative of establishing an Investment Committee and directing the City's reserve funds to professional portfolio managers is generating benefits to the Equipment Reserve in terms of the investment income. Based upon the Investment targets established for the City's invested funds, the annual investment income would be expected to grow to an estimated \$1,250,000 annually. This additional investment earnings will allow for annual Equipment Reserve contribution to decrease by a similar amount which will result in a reduction of required funds from the Municipal Tax Levy.

Secondly, if funds were not set aside for future purchases, there would be a need to borrow and the associated cost of borrowing would add significantly to the overall purchase price and additional taxation funded contributions would be required.

Thirdly, the Equipment Reserve, by reserving, provides for the necessary funding of replacement equipment and in doing so, takes away the need for equipment purchases to compete with other Capital projects for funding. Many cities do not have an equipment reserving system and as such, must allocate a portion of their Capital monies each year for equipment purchases. For the City to deliver its programs and services as well as rehabilitate its aging infrastructure, it must have the necessary equipment to perform those tasks.

The Equipment Reserve Budget as presented will result in increased contribution costs which have been accounted for in the various budgets. In 2022, as investment income increases, these contributions will be able to be decreased by about \$500,000 annually.

The ability to earn interest on monies set aside, coupled with not having to borrow funds to buy equipment, continues to provide the City and its citizens a significant benefit each year.

Utility Operating Budget

The City operates two utilities, they are the Waterworks and Wastewater (Sanitary Sewer) and Solid Waste Utilities.

Waterworks & Wastewater

In 2020, City Council decided to combine the Waterworks and Sanitary Sewer Utilities into one utility. The combined utility consists of two divisions, one being Waterworks and the other being Wastewater and share a reserve which provides for funding of capital infrastructure.

City of Moose Jaw
Budget Summary of Revenues & Expenditures
For Waterworks

Description	2020 Projection	2020 Budget	2021 Budget	2021 - 2020 INC (DCR)	% Change
GENERAL SERVICE	11,651,472	11,926,972	12,824,856	897,884	7.5%
UTILITY BILLING PENALTIES	35,977	70,044	79,046	9,002	12.9%
CONNECTION FEES	54,425	61,200	60,810	(390)	(0.6)%
WATER DEPOTS	41,502	29,331	30,157	826	2.8%
HOUSE CONNECTIONS	480,000	400,000	500,000	100,000	25.0%
MISCELLANEOUS REVENUE	1,200	1,000	1,000	0	0.0%
WATER METER REVENUE	9,000	10,000	9,000	(1,000)	(10.0)%
ADMIN OVERHEAD	0		30,000	30,000	
REVENUES	12,273,576	12,498,547	13,534,869	1,036,322	8.3%
PRODUCTION	3,009,000	3,270,136	3,490,969	220,833	6.8%
DISTRIBUTION	3,981,595	4,568,411	4,891,871	323,460	7.1%
ADMINISTRATION	1,653,938	1,676,485	1,716,173	39,688	2.4%
RESERVE CHARGE	3,629,043	2,983,515	3,435,856	452,341	15.2%
EXPENDITURES	12,273,576	12,498,547	13,534,869	1,036,322	8.3%

The Waterworks Division provides potable drinking water to the community from the Buffalo Pound Water Treatment Plant that the City owns in partnership with the City of Regina.

The challenges facing the utility are operational issues in respect to maintaining and repairing distribution mains, hydrants, valves and house connections. An aging infrastructure has greatly increased the maintenance demands on the utility. These demands continue to require additional resources in order to maintain the system, most recently the creation of an additional work crew to help alleviate work backlogs.

On a positive note, the number of watermain breaks has declined in 2020 and as that trend continues, it will result in decreased resources being directed to repair. These savings will flow directly to funding for capital infrastructure. In the Utility Capital Budget this increased funding has allowed for an increase in the Cast Iron Watermain Replacement program.

In order for the Waterworks Division to be able to fund its financial commitments, City Administration is recommending a utility rate increase of 6% in 2021.

City of Moose Jaw
Budget Summary of Revenues & Expenditures
For Sanitary Sewer

Description	2020 Projection	2020 Budget	2021 Budget	2021 - 2020 INC (DCR)	% Change
GENERAL SERVICE	8,366,544	8,675,252	9,010,178	334,926	3.9%
SEWER BLOCKS	429	842	0	(842)	(100.0)%
UTILITY BILLING PENALTIES	32,239	55,200	59,696	4,496	8.1%
SEPTAGE FEES	40,427	32,160	41,560	9,400	29.2%
HOUSE CONNECTIONS	525,000	435,000	562,500	127,500	29.3%
MISCELLANEOUS REVENUE	16,000	0	0	0	
ADMIN OVERHEAD	0		33,750	33,750	
REVENUES	8,980,639	9,198,454	9,707,684	509,230	5.5%
ADMINISTRATION	769,881	1,135,945	779,851	(356,094)	(31.3)%
RESERVE CHARGE	4,998,599	4,823,999	5,320,969	496,970	10.3%
SEWAGE TREATMENT	1,657,267	1,945,550	1,936,314	(9,236)	(0.5)%
SANITARY SEWERS	1,554,892	1,292,960	1,670,550	377,590	29.2%
EXPENDITURES	8,980,639	9,198,454	9,707,684	509,230	5.5%

The Sanitary Sewer Division provides wastewater services to the City of Moose Jaw. The Division is facing infrastructure challenges but at a more moderate rate than the Waterworks Division. The rationale for combining Waterworks and Wastewater into one utility in 2020 was that this would allow sharing of funding sources.

The Wastewater Division is seeing decreased costs in the Administration area as a number of those costs now show in the Waterworks Division. As well, the Sanitary Sewers area is seeing increased costs related to house connections and supervisory expenses.

The long-term debt of the utility will be retired in 2023 which will place the Division on a sound financial footing. City Administration will be recommending a 5% utility rate increase for 2021 in order to meet the division's capital funding needs and also to contribute to the Waterworks Division capital funding needs.

Solid Waste Utility

City of Moose Jaw Budget Summary of Revenues & Expenditures For Solid Waste

Description	2020 Projection	2020 Budget	2021 Budget	2021 - 2020 INC (DCR)	% Change
GARBAGE COLLECTION	1,359,984	1,359,984	1,367,839	7,855	0.6%
SANITARY LANDFILL	2,050,000	2,350,000	2,108,500	(241,500)	(10.3)%
SOLID WASTE MISCELL REVENUE	6,500	5,000	5,000	0	0.0%
ECOCENTRE REVENUES	13,933	12,000	12,000	0	0.0%
CURBSIDE RECYCLING REVENUES	986,928	986,928	992,628	5,700	0.6%
MULTI-MATERIAL RECYCLING GRT	369,278	340,290	369,278	28,988	8.5%
REVENUES	4,786,623	5,054,202	4,855,245	(198,957)	(3.9)%
TRAVEL & CONVENTIONS	1,650	4,080	1,000	(3,080)	(75.5)%
EDUCATION & TRAINING	2,500	1,792	1,822	30	1.7%
GENERAL REPAIRS & SUPP	6,500	6,709	6,749	40	0.6%
EMPLOYEE BENEFITS	10,971		27,333	27,333	
SICKNESS AND HOLIDAYS	52,000		58,333	58,333	
SICKNESS & HOLIDAYS	0	43,178	0	(43,178)	(100.0)%
WAGES & EQUIPMENT	590,000	696,021	663,535	(32,486)	(4.7)%
INSPECTIONS	10,800	10,812	10,812	0	0.0%
SUPERINTENDENT & ADMIN	145,000	124,100	144,014	19,914	16.0%
HOUSEHOLD HAZ WASTE	35,000	60,000	60,000	0	0.0%
WASTE RECYCLING PRGM	90,000	102,527	102,527	0	0.0%
RECYCLING INITIATIVES	18,000	21,630	21,998	368	1.7%
SANITARY LANDFILL OPER	1,151,110	1,151,110	1,263,200	112,090	9.7%
SOLID WASTE RESERVE CONT	1,609,660	1,611,769	1,424,984	(186,785)	(11.6)%
ADMINISTRATION	878	147,206	880	(146,326)	(99.4)%
CURBSIDE RECYCLING PROGRAM	807,811	807,811	811,025	3,214	0.4%
SOLID WASTE UTLY-FRANCHISE FEE	248,667	260,900	252,710	(8,190)	(3.1)%
RESERVE DOUBTFUL ACCOUNTS	6,076	4,557	4,323	(234)	(5.1)%
SCAVENGING & TRADE WASTE	4,786,623	5,054,202	4,855,245	(198,957)	(3.9)%

The Solid Waste area was established as a utility in 2002. In 2008, City Council passed a motion and later a bylaw to make the Solid Waste Utility a self-funded utility. A self-funded utility is one in which the charges for its services are such as to provide for all funding necessary to operate the utility. Steps taken in 2017 to charge the utilities' customers directly for the services they receive have made this a self-funded utility. The garbage collection and curbside recycling revenue is reflective of these charges for residential garbage and recycling collection.

Revenues for the utility will decline to approximately 4.855 million dollars in 2021. The majority of the decline coming from decreased landfill revenues due to less use by the Buffalo Pound Water Treatment Corporation who utilizes the landfill for sludge disposal.

A report before Council will request an increase in landfill rates to make the City rates more in line with those of other Cities' in Saskatchewan, in particular Regina. That additional revenue will provide an estimated revenue increase of \$250,000. There are no other planned increases in 2021 for the utility.

On the expenditure side, the expenditures are very stable and increases in areas like the landfill are offset by a reduction in Administration. The Administration charge related to employer paid benefits used to be paid by the Operating Fund and recovered from the Utility. This is no longer necessary as benefit costs are now distributed to the area where the labour occurs eliminating the need for any recovery.

Overall, the utility is generating a sustainable surplus which will provide for the landfill replacement project. The utility will be able to fund this project and its operations from revenues.

Utility Capital Budget

The Utility Capital Budget consists of infrastructure projects for the City's Water, Sanitary Sewer and Solid Waste areas.

WATER & WASTEWATER UTILITY RESERVE 2021 - 2025

	2020	2021	2022	2023	2024	2025	Total
Opening Balance	\$14,945,043	\$5,277,736	(\$11,647,652)	(\$17,365,706)	(\$18,655,391)	(\$1,520,901)	
Contributions during the year	\$16,374,646	\$14,984,425	\$16,801,946	\$17,792,070	\$19,363,750	\$20,661,448	\$89,603,639
Loan Proceeds	\$4,600,000	\$10,000,000	\$0	\$0	\$13,000,000	\$0	\$23,000,000
Land Sale Contribution	\$5,400,000	\$0	\$0	\$0	\$0	\$0	\$0
less Water Works Projects	\$31,258,028	\$16,941,218	\$22,520,000	\$19,081,755	\$15,229,260	\$18,652,652	\$92,424,885
less Uncompleted Works	\$23,561,555	\$24,968,595	\$0	\$0	\$0	\$0	\$24,968,595
Year End Balance	(\$13,499,894)	(\$11,647,652)	(\$17,365,706)	(\$18,655,391)	(\$1,520,901)	\$487,895	

The Water and Wastewater Utility has \$117,393,480 of planned spending over the next five years. In addition, the Buffalo Pound Water Treatment Plant will also be renewed with Moose Jaw responsible for its 26% share of this project.

The infrastructure demands of the utility are large with the following major projects:

Object Account	2020 Committed	2020 CarryForward	2021	2022	2023	2024	2025	Total Including Committed & CFWDS
9618 - WW1 WATER DISTRIBUTION	-	-	400,000	400,000	400,000	400,000	400,000	2,000,000
9604 - WW4 WATER RESERVOIRS	13,500,000	-	400,000	1,850,000	500,000	500,000	500,000	17,250,000
9612 - WW5 BPWTP	1,500,000	-	-	-	-	-	-	1,500,000
9609 - WW9 FEEDER MAINS	500,000	-	100,000	300,000	3,000,000	300,000	3,000,000	7,200,000
9616 - WW16 BPWTP TRANSMISSION LINE	4,300,000	200,000	-	-	-	-	-	4,500,000
9617 - WW17 CAST IRON WATERMAIN REP	1,600,000	788,595	6,600,000	7,100,000	7,600,000	7,600,000	7,600,000	38,888,595
9620 - WW20 LEGAL COSTS	-	-	25,000	25,000	25,000	25,000	25,000	125,000
9625 - WW25 WATERWORKS LOAN REPAYMENT	-	-	3,409,757	3,409,932	3,411,923	4,494,260	4,495,652	19,221,524
Waterworks Summary	21,400,000	988,595	10,934,757	13,084,932	14,936,923	13,319,260	16,020,652	90,685,119
9731 - S1 SANITARY SEWERS	200,000	-	1,760,000	1,390,000	1,400,000	1,410,000	1,432,000	7,592,000
9733 - S3 WASTEWATER TREATMENT PLANT	2,130,000	-	200,000	200,000	200,000	200,000	200,000	3,130,000
9734 - S4 LIFT STATIONS	250,000	-	2,500,000	6,300,000	1,900,000	300,000	1,000,000	12,250,000
9725 - S25 WASTEWATER LOAN REPAYMENT	-	-	1,546,461	1,545,068	644,832	-	-	3,736,361
Wastewater Summary	2,580,000	-	6,006,461	9,435,068	4,144,832	1,910,000	2,632,000	26,708,361

Funding for the utility's capital needs will come from:

Utility Revenues	\$ 55,390,639
Gas Tax funding	\$ 10,627,904
Municipal Taxation	\$ 14,996,127
Infrastructure Levy	\$ 7,805,490
Borrowing	<u>\$ 23,000,000</u>
	\$111,820,160

The Waterworks and Wastewater Utility forecast is to borrow \$10,000,000 in 2021 and an additional \$13,000,000 in 2024 to meet all planned financial commitments. The capital demands on the utility are significant and are providing an extreme funding challenge for the utility.

Absent from the funding model is any form of Federal/Provincial funding other than the Gas Tax funding that all municipalities receive. The City will be aggressively putting forward Moose Jaw's case for grant funding from Federal/Provincial funding programs as they become available. If the City is successful in achieving some grant funding, it will directly reduce the amounts that need to be borrowed by the utility.

In addition to the planned utility rate increases, City Administration is recommending an increase in the infrastructure levy to \$65 per taxable property from the current \$30 level. These funds can only be used on the Cast Iron Watermain project and will make up a funding shortfall that was created for the program when the local improvement portion of the funding was eliminated.

**SOLID WASTE UTILITY RESERVE
2021 - 2025**

	2020	2021	2022	2023	2024	2025	Total
Opening Balance	\$1,722,300	\$8,411,103	\$9,484,513	\$10,077,163	\$2,676,314	\$4,224,698	
Contributions during the year	\$1,676,163	\$1,523,410	\$1,592,650	\$1,599,151	\$1,598,384	\$1,678,993	\$7,992,588
less Solid Waste Projects	\$117,500	\$450,000	\$1,000,000	\$9,000,000	\$50,000	\$25,000	\$10,525,000
less Uncompleted Works	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Year End Balance	\$3,230,963	\$9,484,513	\$10,077,163	\$2,676,314	\$4,224,698	\$5,878,691	

The Solid Waste Utility has \$10,525,000 of planned spending over the next five years.

Object Account	2020 Committed	2020 CarryForward	2021	2022	2023	2024	2025	Total Including Committed & CFWDS
9211 - SW1 SOLID WASTE	-	-	450,000	1,000,000	9,000,000	50,000	25,000	10,525,000
Solid Waste Summary	-	-	450,000	1,000,000	9,000,000	50,000	25,000	10,525,000

Funding for the utility's capital needs will come from:

Utility Revenues \$7,992,588

These revenues generated from utility charges will be sufficient to fund the utility's planned financial commitments. As well, in 2020 a review of the provisions for landfill closure were reviewed and revised based upon an engineering consultant's review of the requirements. This review resulted in decreased closure estimate of almost \$5 million dollars. Since these funds were no longer required for closure, they flowed into the solid waste reserve for use in funding capital needs of the utility.

As can be seen from the Solid Waste Utility Reserve model above, the utility is in good financial condition and continues to generate profits from landfill operations. In 2021, it is proposed that \$500,000 of these profits be transferred to the Operating fund to offset costs borne by the operating fund on behalf of the Solid Waste Utility. This primarily relates to lane maintenance and snow removal. The contribution of this amount to the operating fund will not impact the utility's ability to deliver a major landfill expansion or replacement project at an estimated cost of \$10 million dollars. This project will see the landfill's life extended or a new landfill developed.

Summary

The City of Moose Jaw 2021 Budget was based upon the Budgeting Policy approved by City Council in 2019. In that policy there were 9 guiding principles of budgeting. The City has utilized these in developing this budget:

1. *The City should live within its means* – In preparing this budget, every effort has been made to find solutions and ways to fund programs and services that are efficient and effective while living within available funding parameters. For example, there were additional requests for staffing that have not moved forward to City Council as departments have been challenged to find other ways of finding solutions.
2. *The City should only budget what work can reasonably be expected to be completed within each year* - In reviewing capital requests, City Administration has made every effort to only include Capital Works projects that can be completed. An example of this would be the Cast Iron Watermain Project in 2020 that saw over 90% of the work completed. In previous years, this program was not delivered to this level and in effect was overbudgeted as compared to what could be accomplished.
3. *The City should seek to invest in infrastructure when productivity, efficiency and effectiveness increases are possible* – Capital projects that provide a payback have been given a high priority in the Capital Plan submitted for approval. Examples would include the solar power initiative for facilities and additional cast iron replacement.

4. *The City may borrow from reserves on a short term basis (7 to 10 years), however the borrowing must be paid back with interest at the expected rate of return that the Institutional Investing program provides* – The current economic climate makes it more cost effective to externally borrow than to utilize internal funds from reserves. The best example of this is the proposed \$10,000,000 in external borrowing for the Water Division in 2021. The external rate of borrowing will be less than 3% and the expected rate of return on long term invested funds is 6%.
5. *The City should generally focus on completing one major study at a time before starting another and ensure that the existing systems are operating as intended before completing a study to determine system enhancements* – An effort has been made to limit the number of studies and ensure studies are completed and acted upon before new studies are commenced. An example of this would be the drainage system.
6. *The City should be innovative and make the most effective use of its existing funds* – This budget incorporates innovative ideas such as the implementation of an Enterprise Resource Planning (ERP) system and solar initiatives for facilities. As well, proposals will be brought forward on smart water meters and septage receiving station upgrades.
7. *The City should reduce reliance on external consultants and where possible and economically feasible develop the required expertise internally* – Over the years, the City has become more and more reliant on external consultants to provide expertise. There has been a general overall culture developed that reinforces the idea that someone external telling the City how to do things is the best way to proceed. A concerted effort has been made to break away from that way of thinking and utilize existing resources and their expertise. An example is inhouse design of the Cast Iron Watermain Replacement Program. The resulting cost savings are significant and allow for more cast iron pipe to be replaced each year.
8. *The City should seek to centralize functions and refine core services when prudent to do so* – There is a conscious effort within this budget to centralize services. In 2020, a centralization/reorganization of the Engineering Department resulted in approximately \$400,000 in savings to the City.
9. *City Administration is expected to carefully scrutinize every budget item and only present to City Council what is considered necessary* – The budget presented to City Council has been scrutinized for efficiencies and effectiveness in the delivery of the various programs and services.

The resulting budget requests for 2021 are:

General Operating Budget request	\$ 52,551,329
General Capital Budget request for new spending	18,330,121
Equipment Reserve Budget request for new spending	3,010,602
Utility Operating Budget request	28,097,798
Utility Capital Budget request for new spending	<u>17,391,218</u>
Total Spending Request	<u>\$119,381,068</u>

Additional funding required to fund this budget request for average homeowner:

Municipal Taxation:

2.87% Municipal Tax Increase for Operating Budget
1.18% Municipal Tax Increase for Police Service Budget
\$35.00 annual increase in the Infrastructure Levy to fund cast iron watermain replacement.

For the average property tax payer that equates to \$7.90 per month or \$94.80 annually

Utility Charges:

6.00% Waterworks Utility Rate Increase to provide funding for capital renewal
5.00% Sanitary Sewer Utility Rate Increase to provide funding for capital renewal

For the average utility customer, this amounts to \$6.44 per month or \$77.28 annually.

OPTIONS TO RECOMMENDATION

Other direction as Council deems appropriate.

COMMUNICATION PLAN

The objectives of communication activities related to the 2021 Budget are to communicate the City's long-term financial planning, investment in infrastructure renewal and service delivery as outlined in the proposed budget.

In conjunction with the release of the proposed 2021 Budget, detailed information will be available online at the City's website.

STRATEGIC PLAN

The City's budget is based upon the Strategic Plan and is structured such that funding is provided to enable the various programs and services to work towards the goals and objectives of the Strategic Plan.

FINANCIAL IMPLICATIONS

The 2021 Preliminary Budget presented to City Council proposes the following:

- General Operating Budget request of \$52,551,329
 - A municipal tax increase of 2.87% to fund City Services
 - A municipal tax increase of 1.18% to fund Police Services.

- General Capital Budget request of \$18,330,121 in 2021
 - \$6,431,500 for Transportation
 - \$1,212,900 for Parks and Recreation
 - \$3,006,721 for Other Services
 - \$450,000 for the Police Service
 - \$2,025,000 for Storm Sewers
 - \$5,204,000 for Land Development.
- Equipment Reserve Budget request of \$3,010,602 in 2021
 - \$2,035,685 Engineering Equipment
 - \$427,142 Parks & Recreation Equipment
 - \$174,336 Information Technology Equipment
 - \$373,439 all other departments and third-party groups.
- Utility Operating Budget request of \$28,097,798
 - Waterworks & Wastewater Utility
 - \$13,534,869 Waterworks Division
 - 6% rate increase requested for 2021
 - \$65 Infrastructure Levy requested
 - \$9,707,684 Sanitary Sewer Division
 - 5% rate increase requested for 2021.
 - Solid Waste Utility
 - \$4,855,245
 - Landfill rate increase requested.
- Utility Capital Budget request of \$17,391,218 for 2021
 - Waterworks & Wastewater Utility
 - \$10,934,757 Waterworks Division
 - \$6,006,461 Wastewater Division.
 - \$450,000 Solid Waste Utility.

The impact on the average homeowner:

	Cost per month
2.87% Municipal Tax Increase for Operating Budget	\$ 3.53
1.18% Municipal Tax Increase for Police Service	1.45
6.00% Waterworks Utility Rate Increase	3.86
5.00% Sanitary Sewer Utility Rate Increase	2.58
Infrastructure Levy	2.92
	<u>\$ 14.34</u>

PRESENTATION

AUDIO/VISUAL: Mr. Brian Acker, Director of Financial Services, will present a PowerPoint overview of this report.

ATTACHMENTS

1. Example of Capital Project evaluation.
2. 2021 City of Moose Jaw Preliminary Budget.

REPORT APPROVAL

Written by: Jim Puffalt, City Manager; Brian Acker, Director of Financial Services

Reviewed by: Tracy Wittke, Assistant City Clerk

Approved by: Jim Puffalt, City Manager

Approved by: Fraser Tolmie, Mayor

To be completed by the Clerk's Department only.

Presented to Regular Council or Executive Committee on _____.

No. _____ Resolution No. _____

Report Approval Details

Document Title:	City of Moose Jaw 2021 Budget - CC-2020-0291.docx
Attachments:	- Attach 1 Example of Capital Project Evaluation.pdf - Attach 2 2021 City of Moose Jaw Preliminary Budget.pdf
Final Approval Date:	Nov 26, 2020

This report and all of its attachments were approved and signed as outlined below:



Tracy Wittke



Jim Puffalt



Fraser Tolmie