



City of Moose Jaw

COMMUNICATION # CC-2021-0329

TITLE: City of Moose Jaw 2022 Budgets

TO: Special City Council (Budget)

FROM: City Manager

DATE: November 27, 2021

PUBLIC: PUBLIC DOCUMENT

RECOMMENDATION

1. THAT the 2022 Operating Budget be approved; and

THAT the 2022 – 2026 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 2022 of the 2022 – 2026 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 3.25% which will generate an additional \$1,011,344 for the City's Operating and Capital Budgets be approved.

2. THAT Waterworks Utility rates be increased 3% effective February 1, 2022.
3. THAT Sanitary Sewer Utility rates be increased 3% effective February 1, 2022.
4. THAT the Infrastructure Levy be set at \$100 per taxable property for 2022 and that those funds be dedicated to funding the Cast Iron Watermain Replacement Program.
5. THAT \$500,000 be contributed annually from the Solid Waste Reserve to the General Revenue Fund to fund maintenance costs associated with the utility.
6. THAT \$1,600,000 of funds in the Traffic Safety Reserve be allocated to the General Capital Reserve Capital Budget in 2022 to fund \$1,100,000 for the 4th Avenue Bridge replacement and \$500,000 for Traffic Control Upgrades.

7. THAT Capital Project S-1 Sanitary Sewers (Sewer Main Lining) and WW-4 Reservoirs (South Hill Pump House Upgrades) be designated as the City of Moose Jaw's 2022 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 2022.

EXECUTIVE SUMMARY

The City of Moose Jaw's 2022 budgets consist of Operating, Capital and Equipment components. All together, these budgets total \$132,823,244 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:

- 3.25% Municipal Tax Increase for Operating Budget
- TBD% 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 taxpayer that equates to \$6.95 per month or \$83.40 annually.

Utility Charges:

- 3.00% Waterworks Utility Rate Increase to provide funding for capital renewal
- 3.00% Sanitary Sewer Utility Rate Increase to provide funding for capital renewal.

For the average utility customer, this amounts to \$3.76 per month or \$45.12 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 2022.

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 2022 Budget follows.

DISCUSSION

General Operating Budget

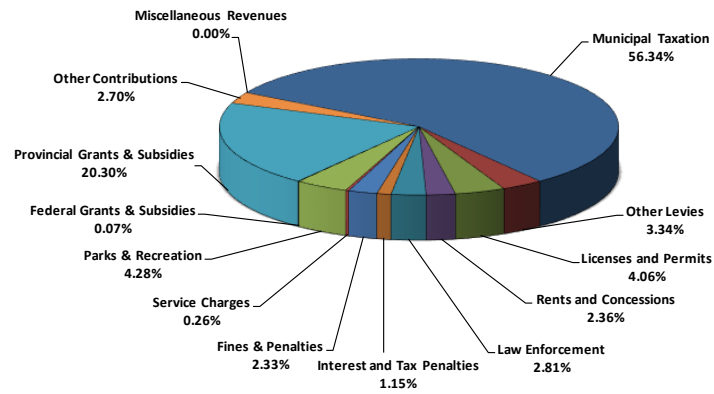
The General Operating Budget provides the funding for the City's various programs and services. These include services such as transit, snow removal and recreational programs.

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.

The budget presented is also utilizing the City's new chart of accounts which is part of the Enterprise Resource Planning System (ERP) that is currently being implemented. This new chart of accounts provides a more streamlined and efficient means of breaking down the City's financial records.

2022 GROSS REVENUES

REVENUES



Gross Revenue Budget	2021 Budget	2022 Budget	2022-2021 INC(DCR)	% Change
Municipal Taxation	29,230,086	29,811,130	581,044	1.99
Other Levies	1,666,345	1,768,859	102,514	6.15
Licenses and Permits	1,830,029	2,145,878	315,849	17.26
Rents and Concessions	1,250,766	1,246,558	(4,208)	(0.34)
Law Enforcement	1,488,309	1,488,309	-	0.00
Interest and Tax Penalties	483,147	606,663	123,516	25.56
Fines & Penalties	801,500	1,235,000	433,500	54.09
Service Charges	135,750	136,304	554	0.41
Parks & Recreation	2,165,805	2,266,263	100,458	4.64
Federal Grants & Subsidies	2,233,164	38,085	(2,195,079)	(98.29)
Provincial Grants & Subsidies	10,226,328	10,740,590	514,262	5.03
Other Contributions	400,000	1,429,673	1,029,673	257.42
Miscellaneous Revenues	557,403	-	(557,403)	(100.00)
Gross Revenues	52,468,632	52,913,312	444,680	0.85

Municipal Taxation is the City's largest single revenue source accounting for 56% of General Operating Budget revenues. The City of Moose Jaw is seeing some growth (1.99%) in tax revenues but continues to see commercial appeal losses. The following table illustrates the tax losses to date for 2021:

2021			
	AGREEMENTS TO ADJUST	BOARD OF REVISION DECISIONS (BOR)	MUNICIPAL
Subclass	Change in Assessed Taxable Value	Change in Assessed Taxable Value	Loss in Tax Revenue
COMM	(9,140,780)		(\$132,072)
GOLF			
RESI	(81,920)		(\$658)
MRES	1,102,640		\$8,852
CNDO	(41,200)		(\$331)
NAIR			
OAGR			
ELEV	(572,550)		
CRIR			
RRPL			
TOTAL	(8,733,810)	-	(\$124,209)
No 2021 Board of Revision Decisions were available 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 \$58,473,160 in lost commercial assessment due to appeals. This translates into a loss in revenue of \$774,094 which loss has been borne by the commercial sector as a whole except for 2020 and 2021 which was charged to the accumulated surplus. The table below provides additional detail:

Historical Commercial Assessment Losses														
Assessment Adjustment Type	2014		2015		2016		2017		2018		2019		2020	
	Assessment Lost on Appeal	Lost Tax Revenue	Assessment Lost on Appeal	Lost Tax Revenue	Assessment Lost on Appeal	Lost Tax Revenue	Assessment Lost on Appeal	Lost Tax Revenue	Assessment Lost on Appeal	Lost Tax Revenue	Assessment Lost on Appeal	Lost Tax Revenue	Assessment Lost on Appeal	Lost Tax Revenue
Agreement to Adjust	(582,200)	\$ (8,305)	(3,853,600)	\$ (49,061)	(693,130)	\$ (11,214)	(6,733,170)	\$ (85,101)	(1,624,440)	(\$19,635)	(2,367,370)	(\$24,231)	(4,183,880)	(\$52,015)
Agreement to Adjust (Federal)									(616,700)	(\$8,030)				
Board of Revision	(17,129,000)	\$ (244,329)	(3,075,470)	\$ (39,155)	(3,874,400)	\$ (62,684)	(21,431,700)	\$ (270,877)	(10,278,850)	(\$137,868)	(28,786,370)	(\$379,227)	(22,234,320)	(\$293,731)
Sask Muni Board	(1,878,600)	\$ (26,796)	(1,060,200)	\$ (13,498)	(1,192,300)	\$ (19,290)	11,925,900	\$ 151,875	10,509,900	\$136,845	29,496,220	\$402,290	21,190,520	279,942
Totals	(19,589,800)	\$ (279,430)	(7,989,270)	\$ (101,714)	(5,759,830)	\$ (93,188)	(16,238,970)	\$ (204,103)	(2,010,090)	\$ (28,687)	(1,657,520)	(\$1,168)	(5,227,680)	(\$65,805)
Total Lost Assessment : 2014-2020	(58,473,160)													
Total Lost Tax Revenue : 2014-2020	\$ (774,094)													
Note: We have not received any of the 2021 BOR decision so those losses are subject to change. SMB decision for 2017, 2018, 2019 and 2020 were received in 2020 and added to the chart.														

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The losses in assessment and taxation over this period has improved as a result of Saskatchewan Municipal Board appeal decisions in favour of the City of Moose Jaw. It is important to note, however, that the chart does not include the 2021 losses as those have not been determined at the local Board of Revision level at the time of this writing.

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 1.88 in 2021. This gradual reduction in the tax gap is a direct result of City Council's policy decision as outlined above and the change in the commercial percentage of value from 100% to 85% in 2021. Depending on the final mill rate increase, a further reduction in the tax gap of several basis points can be expected in 2022.

City Administration will ask City Council to continue with this tax-sharing approach in 2022.

Licenses and Permit revenue is up about \$315,000 due largely to an increase in the projected building permit revenues in 2022. Moose Jaw is continuing to see economic growth and a byproduct of that growth is increased building permit revenues.

Law Enforcement revenues are at 2021 levels, pending approval by City Council of the third party funding request from the Board of Police Commissioners.

Interest and Tax Penalties revenue up approximately \$124,000 due to a reclassification of Perpetual Care investment earnings to this revenue category. In the past, this revenue was recognized in the Parks and Recreation revenue area.

Fines & Penalties revenue is up about \$434,000 due to increased revenues from Automated Speed Enforcement. The City has an offsetting increase in expenditures for this amount of increased 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 which is up as compared to 2021.

Parks & Recreation revenues are up 4.64% as the City is projecting a return to 2019 revenue levels.

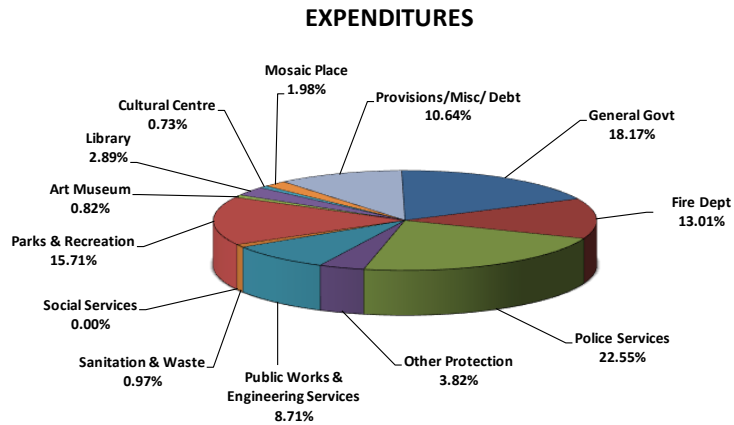
Federal Grants & Subsidies are down approximately \$2,195,000 due to absence of Federal restart funding. This was one-time funding provided to municipalities to help alleviate financial difficulties caused by the pandemic and was fully utilized in the 2021 budget.

Provincial Grants & Subsidies are up about \$514,000. This is due to an additional contribution of \$500,000 from the Solid Waste Utility Fund. These monies are contributed to provide additional funding to the Operating Fund for maintenance costs that the Operating Fund bears on behalf of the Solid Waste Utility. Grant-in-lieu revenue is up somewhat as compared to 2021; however, a decrease in the Provincial Revenue Sharing Grant of about \$275,000 is expected.

The Miscellaneous and Other Contribution areas have been consolidated under the new chart of accounts. In addition, this area is seeing increased revenues as compared to 2021 due to an additional \$500,000 contribution from the investment earnings of the Equipment Reserve Fund. This additional contribution has been made possible by the high level of returns experienced by the City in 2021.

Overall, revenues are up by 0.85% or \$444,680 from the 2021 budget. In a more normal budget year, one would see revenues increase 2 to 3% over the previous year. Given the loss of Federal Restart funding and Provincial Revenue Sharing, 2022 will be a year with very low revenue growth.

2022 GROSS EXPENDITURES



Gross Expenditure Budget	2021 Budget	2022 Budget	2022-2021 INC(DCR)	% Change
General Govt	9,405,463	9,798,378	392,915	4.18
Fire Dept	6,853,870	7,015,930	162,060	2.36
Police Services	12,157,716	12,157,716	-	0.00
Other Protection	2,037,478	2,061,116	23,638	1.16
Public Works & Engineering Services	4,539,954	4,697,606	157,652	3.47
Sanitation & Waste	525,903	525,903	-	0.00
Social Services	367,853	-	(367,853)	(100.00)
Parks & Recreation	7,937,199	8,471,325	534,126	6.73
Art Museum	412,548	440,154	27,606	6.69
Library	1,492,453	1,558,132	65,679	4.40
Cultural Centre	404,139	392,196	(11,943)	(2.96)
Mosaic Place	1,070,199	1,070,199	-	0.00
Provisions/Misc/Debt	5,263,857	5,736,001	472,144	8.97
Gross Expenditures	52,468,632	53,924,656	1,456,024	2.78

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
- Natural Gas pricing is projected to increase 14.4%
- Electrical costs are projected to increase 3.5%
- Mosaic Place Subsidy request is currently in the budget at last year's level
- Third Party funding for the Police Service is currently in the budget at last year's level.

The Mosaic Place and Police Service funding levels will be considered by City Council as part of the budget process and the budget adjusted to reflect those decisions by City Council.

The General Government area is seeing an increase in the costs to provide programs and services of approximately \$393,000 or 4.18%. 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 relate to the creation of an additional position in 2021 in the City Clerk's area.

The Public Works and Engineering Services area is seeing a small increase in overall expenditures of about \$158,000. These increased costs relate to the increased Traffic Safety Reserve contribution discussed under revenues above. Also, for 2022 the budget for snow operations has been reduced by approximately \$200,000. The rationale for this reduction is that the snow operations reserve which totals \$906,000 has not been used for approximately 10 years. In reviewing this, City Administration found that the City has consistently coming in under budget on snow operations. The intent of the budget reduction is not to reduce service; all required snow operations will occur and if they exceed budget, then they will be funded from the Snow Removal Reserve.

The Parks & Recreation Department is seeing an increased expenditure budget request of \$543,126. These increased costs are being driven by increased salary and non-salary costs, increased maintenance costs, increased energy costs, pandemic and increased water costs.



Moose Jaw Public Library budget is up approximately \$65,000 with the majority of this relating to programming and maintenance costs. The Library has been included in the budget at their requested funding level.



The Provisions, Miscellaneous and Debt areas are seeing increased costs of approximately \$472,000. The majority of this increase relates to the movement of the Para-Transit subsidy from the Social Services area to this area. Overall, Transit subsidies are up approximately \$30,000 in 2022.

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 \$1,456,024 or 2.78% as compared to the 2021 budget.

Transit Service

<div>  <div> City of Moose Jaw 2022 Budget Summary - Moose Jaw Transit  </div> </div>					
Description	2021 Projection	2021 Budget	2022 Budget	2022 - 2021	% Change
Revenues					
Transit General Revenues	1,581,046	1,503,696	1,537,336	33,640	2.2 %
Total Revenues	1,581,046	1,503,696	1,537,336	33,640	2.2 %
Expenses					
Regular Transit Administration	635,446	527,033	610,697	83,664	15.9 %
Regular Transit Transportation	539,600	570,663	542,906	(27,757)	-4.9 %
Regular Transit Vehicle Maintenance	406,000	406,000	383,733	(22,267)	-5.5 %
Total Expenses	1,581,046	1,503,696	1,537,336	33,640	2.2 %
Grand Total	-	-	-	-	

<div>  <div> City of Moose Jaw 2022 Budget Summary - Moose Jaw Para-Transit  </div> </div>					
Description	2021 Projection	2021 Budget	2022 Budget	2022 - 2021	% Change
Revenues					
Para Transit General Revenues	440,521	558,539	545,712	(12,827)	-2.3 %
Total Revenues	440,521	558,539	545,712	(12,827)	-2.3 %
Expenses					
ParaTransit Administration	116,882	122,889	137,007	14,118	11.5 %
ParaTransit Transportation	222,450	334,461	312,290	(22,171)	-6.6 %
ParaTransit Vehicle Maintenance	101,189	101,189	96,415	(4,774)	-4.7 %
Total Expenses	440,521	558,539	545,712	(12,827)	-2.3 %
Grand Total	-	-	-	-	

Both the regular Transit and Para-Transit services receive a subsidy from the City which totals \$1,457,822 in 2022 or approximately 70% 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 stable revenues as compared to the 2021 Budget. The most significant cost increases in the Transit and Para-Transit areas are related to the administration area. It is noted that an oversight was made in that a full return to Saturday transit service was included in the budgeted figures, whereby it was to be a decision of Council. There is a separate report and that service is estimated at \$85,000.

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 2022 - 2026

	2021	2022	2023	2024	2025	2026	Total
Carry over from previous year	\$ 7,837,100	\$ 9,642,730	\$ 370,454	\$ (4,561,404)	\$ (7,730,604)	\$ (10,335,472)	
SPC Funds Available	\$ 2,977,020	\$ 3,187,180	\$ 3,298,731	\$ 3,414,187	\$ 3,533,683	\$ 3,657,362	\$ 17,091,143
Taxation Revenue	\$ 3,860,965	\$ 3,943,670	\$ 4,061,980	\$ 4,183,840	\$ 4,309,355	\$ 4,438,635	\$ 20,937,480
Capital Expenditure Fund Interest	\$ 2,510,000	\$ 2,510,000	\$ 2,475,000	\$ 2,490,000	\$ 2,625,000	\$ 2,765,000	\$ 12,865,000
CPR Rail Contribution	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 8,000,000
Land Sale Proceeds	\$ 1,480,000	\$ -	\$ -	\$ 1,500,000	\$ 2,500,000	\$ 2,500,000	\$ 6,500,000
Parks Dedication Reserve	\$ -	\$ 30,106	\$ -	\$ -	\$ -	\$ -	\$ 30,106
Heritage Reserve	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/Provincial Funding	\$ 830,240	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	\$ -	\$ 2,500,000
Building Reserve	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Safety Reserve	\$ -	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
SaskEnergy Mun. Surcharge	\$ 883,000	\$ 1,059,000	\$ 1,080,180	\$ 1,101,784	\$ 1,123,819	\$ 1,146,296	\$ 5,511,079
Transfer to Waterworks	\$ (2,824,589)	\$ (2,876,995)	\$ (2,963,305)	\$ (3,052,204)	\$ (3,143,770)	\$ (3,238,083)	\$ (15,274,357)
Uncompleted Works	\$ (3,939,118)	\$ (6,662,621)	\$ -	\$ -	\$ -	\$ -	
Capital Funding Available	\$ 13,684,618	\$ 14,433,070	\$ 10,323,040	\$ 8,326,203	\$ 6,467,483	\$ 933,738	\$ 59,760,451
Transportation	\$ 6,431,500	\$ 8,683,000	\$ 9,459,600	\$ 9,508,200	\$ 9,558,300	\$ 5,561,841	\$ 42,770,941
Parks and Recreation	\$ 1,577,270	\$ 2,665,291	\$ 3,409,224	\$ 3,454,215	\$ 4,938,950	\$ 2,292,593	\$ 16,760,273
Other Services	\$ 3,006,721	\$ 1,814,825	\$ 1,690,620	\$ 2,231,892	\$ 1,660,705	\$ 1,648,801	\$ 9,046,843
Police Services	\$ 450,000	\$ 254,500	\$ 75,000	\$ 77,500	\$ 80,000	\$ 82,500	\$ 569,500
Fire Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Downtown Facility & FieldHouse	\$ 177,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Sewers	\$ 2,025,000	\$ 645,000	\$ 250,000	\$ 785,000	\$ 565,000	\$ 565,000	\$ 2,810,000
Total Funding Required	\$ 13,668,401	\$ 14,062,616	\$ 14,884,444	\$ 16,056,807	\$ 16,802,955	\$ 10,150,735	\$ 71,957,557
Surplus/Shortfall	\$ 16,217	\$ 370,454	\$ (4,561,404)	\$ (7,730,604)	\$ (10,335,472)	\$ (9,216,997)	

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 \$59,760,451 over the five-year period:

- SPC Municipal Surcharge \$17,091,143
- Taxation \$5,663,123
- Investment Income \$12,865,000
- CP Rail Contribution \$8,000,000
- Land Sale Proceeds \$6,500,000
- Parks Dedication Reserve \$30,106
- Federal/Provincial Funding \$2,500,000
- Traffic Safety Reserve Contribution \$1,600,000
- SaskEnergy Municipal Surcharge \$5,511,079.

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 and Institutional Investing Program. 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.

In 2022, the investment earnings available for the General Capital reserve would be approximately \$1,911,000 which is down from the projected level of \$2,510,000. This decline is due to the land development funds that will be utilized for servicing the Agri-Food Industrial Park in 2022 and be repaid in 2023. The interest from these land development funds flows directly into the General Capital Reserve. Due to investment earnings above targeted levels in 2021, it has been possible to maintain the investment earnings in 2022 at planned levels by allocating an additional \$599,000 of investment income to the General Capital Reserve.

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 \$9,216,997.

**LAND DEVELOPMENT RESERVE
2022 - 2026**

	2021	2022	2023	2024	2025	2026	Total
Opening Balance	(\$2,452,447)	(\$5,659,809)	(\$11,076,851)	\$801,599	\$2,460,794	\$5,312,787	
Contributions during the year	\$4,077,919	\$3,936,244	\$13,155,906	\$11,222,830	\$5,915,906	\$5,675,906	\$39,906,792
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
less Land Dev Projects	\$5,204,000	\$9,333,286	\$1,277,456	\$8,063,635	\$563,913	\$3,569,211	\$22,807,501
less Uncompleted Works	\$126,900	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Contribution General Capital Res	\$0	\$0	\$0	(\$1,500,000)	(\$2,500,000)	(\$2,500,000)	
Year End Balance	(\$3,705,428)	(\$11,076,851)	\$801,599	\$2,460,794	\$5,312,787	\$4,919,482	

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 project being undertaken in 2022 includes servicing the land for an Agri-Food processor.

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.

2022 - 2026 Equipment Reserve Budget SUMMARY						
DESCRIPTION	2022	2023	2024	2025	2026	TOTAL
PUBLIC WORKS	\$ 886,526	\$ 834,571	\$1,062,583	\$1,515,651	\$2,157,135	\$ 6,456,466
PARKS & RECREATION	300,779	747,000	635,078	302,503	494,835	2,480,195
FINANCE	120,909	5,840	142,422	50,565	37,811	357,547
INFORMATION TECHNOLOGY	111,992	136,161	308,966	176,943	747,298	1,481,360
TRANSIT	763,366	1,222,417	2,703	135,004	7,354	2,130,844
ENGINEERING SERVICES	93,505	168,229	2,000	2,000	3,320	269,054
FIRE SERVICE	148,675	113,975	90,398	610,492	306,365	1,269,905
CITY MANAGER, MAYOR	2,000	4,122	2,000	5,166	5,134	18,422
CITY CLERK/SOLICITOR	16,236	2,686	2,000	105,424	2,000	128,346
HUMAN RESOURCES	2,000	6,238	5,046	13,620	5,020	31,924
PLANNING & DEVELOPMENT	31,000	52,163	2,000	4,297	9,349	98,809
SAFETY	1,107	500	500	2,697	500	5,304
LIBRARY	65,703	311,009	277,780	75,778	37,954	768,224
ART MUSEUM	18,157	11,090	15,852	28,262	18,680	92,041
CULTURAL CENTRE	25,258	71,227	45,035	156,622	37,423	335,565
MOSAIC PLACE	68,081	141,030	166,657	158,559	916,418	1,450,745
FUNDING REQUIRED	<u>\$2,655,294</u>	<u>\$3,828,258</u>	<u>\$2,761,020</u>	<u>\$3,343,583</u>	<u>\$4,786,596</u>	<u>\$17,374,751</u>
FUNDING SOURCES:						
AVAILABLE FROM DEPRECIATION	1,982,670	3,828,258	2,761,020	3,343,583	4,786,596	16,702,127
AVAILABLE FROM CONTROL ACCOUNT	672,624	-	-	-	-	672,624
	<u>\$2,655,294</u>	<u>\$3,828,258</u>	<u>\$2,761,020</u>	<u>\$3,343,583</u>	<u>\$4,786,596</u>	<u>\$17,374,751</u>
5YR BUDGET IMPLICATIONS	<u>\$ 62,435</u>	<u>\$ 26,050</u>	<u>\$ 14,029</u>	<u>\$ 7,435</u>	<u>\$ (9,994)</u>	<u>\$ 99,955</u>
BUDGET IMPLICATIONS ALL YEARS			<u>\$ (76,727)</u>			

The overall request in 2022 for equipment funding is \$2,655,294. The bulk of the equipment purchases are in the Public Works, Transit and Parks & Recreation areas.

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 \$1,250,000 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 is \$1,250,000 annually. This is an increase of approximately \$500,000 over investment earnings earned by the City prior to the establishment of the Investment Committee. The investment earnings result in the need for the City to fund less monies for the replacement of equipment 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 decreased contribution costs of approximately \$76,000 which have been accounted for in the various budgets. In addition, City Administration has included an additional one-time contribution of \$500,000 from the Equipment Reserve Fund to the Operating Fund to lower 2022 equipment contribution levels and provide self-funding. This one-time additional contribution is made possible by the City's investment portfolio outperforming the targeted return levels in 2021.

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. The investment earnings utilized by the utility in 2022 alone result in a savings equivalent to a 5.63 percentage points of municipal taxation.

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 2022 Budget Summary - Water & Wastewater



Description	2021 Budget	2022 Budget	2022 - 2021	% Change
Revenues				
General Revenues	22,818,993	23,172,698	353,705	1.6 %
Total Revenues	22,818,993	23,172,698	353,705	1.6 %
Expenses				
Wastewater Administration	6,061,260	6,530,094	468,834	7.7 %
Wastewater Sanitary Sewers	1,991,370	1,931,645	(59,725)	-3.0 %
Wastewater Sewage Treatment	1,615,494	1,364,409	(251,085)	-15.5 %
Waterworks Administration	4,868,029	5,445,211	577,182	11.9 %
Waterworks Distribution	4,791,871	4,490,755	(301,116)	-6.3 %
Waterworks Production	3,490,969	3,410,584	(80,385)	-2.3 %
Total Expenses	22,818,993	23,172,698	353,705	1.6 %
Grand Total				

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.

On a positive note, the number of watermain breaks has declined the last couple of years 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 3% in 2022, as well as an increase in the infrastructure levy from \$65 to \$100.

The Waterworks and Wastewater Divisions are able to move forward with annual increases of 3% projected over the next five years as a result of additional revenues from a number of economic developments including the Great Plains Power Plant, an Agri-Food Development and a Moose Jaw Pork Plant expansion. As well, the move to smart water meters will see increased billable revenues and reduced costs.

The Wastewater 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 long-term debt of the Wastewater Division will be retired in 2023 which will place the division on a sound financial footing. City Administration will be recommending a 3% utility rate increase for 2022 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 2022 Budget Summary - Solid Waste



Description	2021 Budget	2022 Budget	2022 - 2021	% Change
Revenues				
Solid Waste General Revenue	5,037,868	6,179,612	1,141,744	22.7 %
Total Revenues	5,037,868	6,179,612	1,141,744	22.7 %
Expenses				
Landfill Operation	1,263,200	1,263,200	-	0.0 %
Solid Waste Administration	1,954,008	3,268,814	1,314,806	67.3 %
Utility Services	1,820,660	1,647,598	(173,062)	-9.5 %
Total Expenses	5,037,868	6,179,612	1,141,744	22.7 %
Grand Total				

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 are expected to increase to approximately \$6,180,000 from \$5,035,000 in 2021. The increase is primarily due to increased revenues expected from Buffalo Pound Water Treatment sludge disposal.

The utility is in good financial position and will have sufficient funds to fully fund the anticipated landfill expansion or replacement project. There are no planned increases in 2022 for the utility.

As well, it is proposed that an additional \$500,000 be contributed from the Solid Waste Utility to the Operating Budget to provide for costs borne by the Operating Budget for things like lane maintenance, paved road maintenance and snow removal and to which garbage trucks contribute to the wear and tear.

There are no proposed rate increases for the Solid Waste Utility in 2022.

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 2022 - 2026

	2021	2022	2023	2024	2025	2026	Total
Opening Balance	\$5,277,736	\$5,693,812	(\$2,999,380)	(\$6,877,801)	(\$5,215,723)	(\$5,781,727)	
Contributions during the year	\$14,743,282	\$16,433,664	\$18,806,190	\$20,401,594	\$21,682,154	\$22,326,903	\$99,650,505
Loan Proceeds	\$11,642,750	\$9,642,750	\$0	\$0	\$0	\$0	\$9,642,750
Land Sale Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0
less Water/Wastewater Projects	\$18,630,668	\$22,369,856	\$22,684,611	\$18,739,516	\$22,248,158	\$19,199,112	\$105,241,253
less Uncompleted Works	\$24,968,595	\$12,399,750	\$0	\$0	\$0	\$0	\$12,399,750
Year End Balance	(\$11,935,495)	(\$2,999,380)	(\$6,877,801)	(\$5,215,723)	(\$5,781,727)	(\$2,653,936)	

The Water and Wastewater Utility has \$117,641,003 of planned spending over the next five years.

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

Object Account	2021 Committed	2021 CarryForward	2022	2023	2024	2025	2026	Total Including Committed & CFWDS
9618 - WW1 WATER DISTRIBUTION	176,000	-	500,000	500,000	500,000	500,000	500,000	2,676,000
9604 - WW4 WATER RESERVOIRS	6,000,000	310,000	3,675,000	300,000	200,000	200,000	200,000	10,885,000
9612 - WW5 BPWTP	600,000	-	-	-	-	-	-	600,000
9609 - WW9 FEEDER MAINS	30,000	20,000	300,000	3,000,000	300,000	3,000,000	300,000	6,950,000
9610 - WW10 SMART WATER METERS	1,642,750	-	1,642,750	1,642,750	1,642,750	-	-	6,571,000
9616 - WW16 BPWTP TRANSMISSION LINE	250,000	250,000	150,000	-	-	-	-	650,000
9617 - WW17 CAST IRON WATERMAIN REP	400,000	100,000	7,100,000	7,600,000	7,600,000	7,600,000	7,600,000	38,000,000
9619 - WW19 CONSULTING COSTS	-	-	10,000	10,000	10,000	10,000	10,000	50,000
9620 - WW20 LEGAL COSTS	-	-	25,000	25,000	25,000	25,000	25,000	125,000
9625 - WW25 WATERWORKS LOAN REPAYMENT	-	-	3,430,038	3,432,029	3,431,766	3,433,158	3,434,112	17,161,103
9650 - WS1 RAW WATER ASSETS	-	-	-	-	-	-	-	-
Waterworks Summary	9,098,750	680,000	16,832,788	16,509,779	13,709,516	14,768,158	12,069,112	83,668,103
9731 - S1 SANITARY SEWERS	750,000	21,000	3,392,000	1,580,000	1,580,000	1,580,000	1,480,000	10,383,000
9733 - S3 WASTEWATER TREATMENT PLANT	300,000	100,000	250,000	200,000	200,000	200,000	200,000	1,450,000
9734 - S4 LIFT STATIONS	1,350,000	100,000	350,000	3,750,000	3,250,000	5,700,000	5,450,000	19,950,000
9725 - S25 WASTEWATER LOAN REPAYMENT	-	-	1,545,068	644,832	-	-	-	2,189,900
Wastewater Summary	2,400,000	221,000	5,537,068	6,174,832	5,030,000	7,480,000	7,130,000	33,972,900

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

Utility Revenues	\$ 65,101,864
Gas Tax funding	\$ 10,797,354
Municipal Taxation	\$ 15,274,357
Infrastructure Levy	\$ 8,476,930
Borrowing	\$ 9,642,750
	<u>\$109,293,255</u>

The Waterworks and Wastewater Utility forecast is to borrow \$8,000,000 in late 2021 or early 2022 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 by ensuring that shovel-ready projects are available.

In addition to the planned utility rate increases, City Administration is recommending an increase in the infrastructure levy to \$100 per taxable property from the current \$65 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 2022 - 2026

	2021	2022	2023	2024	2025	2026	Total
Opening Balance	\$8,411,103	\$10,230,840	\$11,460,021	\$12,728,520	\$14,103,583	\$11,479,245	
Contributions during the year	\$1,523,410	\$2,143,681	\$2,268,499	\$2,375,063	\$1,575,662	\$1,580,464	\$9,943,369
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
less Solid Waste Projects	\$450,000	\$500,000	\$1,000,000	\$1,000,000	\$4,200,000	\$4,050,000	\$10,750,000
less Uncompleted Works	\$0	\$414,500	\$0	\$0	\$0	\$0	\$414,500
Year End Balance	\$9,484,513	\$11,460,021	\$12,728,520	\$14,103,583	\$11,479,245	\$9,009,709	

The Solid Waste Utility has \$10,750,000 of planned spending over the next five years.

Object Account	2021 Committed	2021 CarryForward	2022	2023	2024	2025	2026	Total Including Committed & CFWDS
9211 - SW1 SOLID WASTE	299,500	115,000	500,000	1,000,000	1,000,000	4,200,000	4,050,000	11,164,500
Solid Waste Summary	299,500	115,000	500,000	1,000,000	1,000,000	4,200,000	4,050,000	11,164,500

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

Utility Revenues \$9,943,369

These revenues generated from utility charges will be sufficient to fund the utility's planned financial commitments.

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.

Summary

The City of Moose Jaw 2022 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 2021 that saw over 95% of the work completed.
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, smart water meter project 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 \$8,000,000 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.
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, a proposal will be brought forward on a climate action plan at this year's budget deliberations.
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. For this year's budget, a proposal to centralize Legislative, Legal and Enforcement Services will be brought forward for Council's consideration.

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 increase in costs related to the provision of City services is 2.78% for 2022.

The resulting budget requests for 2022 are:

General Operating Budget request (Incl. Transit)	\$ 54,549,882
General Capital Budget request for new spending	14,062,616
Land Development Capital spending	9,333,286
Equipment Reserve Budget request for new spending	2,655,294
Utility Operating Budget request	29,352,310
Utility Capital Budget request for new spending	<u>22,869,856</u>
Total Spending Request	<u>\$132,823,244</u>

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

Municipal Taxation:

3.25% Municipal Tax Increase for the provision of City Services
TBD% 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 taxpayer that equates to \$6.95 per month or \$83.40 annually.

Utility Charges:

3.00% Waterworks Utility Rate Increase to provide funding for capital renewal
3.00% Sanitary Sewer Utility Rate Increase to provide funding for capital renewal.

For the average utility customer, this amounts to \$3.76 per month or \$45.12 annually.

OPTIONS TO RECOMMENDATION

Other direction as Council deems appropriate.

COMMUNICATION PLAN

The objectives of communication activities related to the 2022 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 2022 Budget, detailed information will be available online at the City's website.

The City also undertook a budget survey in the fall with the results having been previously presented to City Council. This public input has been taken into consideration when preparing the proposed 2022 budget.

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. Innovation and entrepreneurship is encouraged and appreciated.

FINANCIAL IMPLICATIONS

The 2022 Preliminary Budget presented to City Council proposes the following:

- General Operating Budget request of \$53,924,656
 - A municipal tax increase of 3.25% to fund City Services
 - As yet to be determined municipal tax increase to fund Police Services.
- Transit user funded portion \$625,226.
- General Capital Budget request of \$23,395,902 in 2022.
 - \$8,683,000 for Transportation
 - \$2,665,291 for Parks and Recreation
 - \$1,814,825 for Other Services
 - \$254,500 for the Police Service
 - \$645,000 for Storm Sewers
 - \$9,333,286 for Land Development.
- Equipment Reserve Budget request of \$2,655,294 in 2022
 - \$886,526 Public Works & Utilities Equipment
 - \$300,779 Parks & Recreation Equipment
 - \$763,366 Transit Equipment
 - \$704,623 all other departments and third party groups.
- Utility Operating Budget request of \$29,352,310
 - Waterworks & Wastewater Utility
 - \$13,346,550 Waterworks Division
 - 3% rate increase requested for 2022
 - \$100 Infrastructure Levy requested
 - \$9,826,148 Wastewater Division
 - 3% rate increase requested for 2022.

- Solid Waste Utility
 - \$6,179,612
 - No planned rate increases in 2022.
- Utility Capital Budget request of \$22,869,856 for 2022
 - Waterworks & Wastewater Utility
 - \$16,832,788 Waterworks Division
 - \$5,537,068 Wastewater Division.
 - \$500,000 Solid Waste Utility.

The impact on the average homeowner:

	Cost per month
3.25% Municipal Tax Increase for Operating Budget	\$ 4.03
TBD% Municipal Tax Increase for Police Service	???
3.00% Waterworks Utility Rate Increase	2.09
3.00% Sanitary Sewer Utility Rate Increase	1.67
Infrastructure Levy	<u>2.92</u>
	<u>\$ 10.71</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. 2022 City of Moose Jaw Preliminary Budget.

REPORT APPROVAL

Written by: Jim Puffalt, City Manager
 Brian Acker, B.Comm, CPA, CMA, Director of Financial Services

Reviewed by: Tracy Wittke, City Clerk

Approved by: Jim Puffalt, City Manager

Approved by: Clive Tolley, Mayor

To be completed by the Clerk's Department only.

Presented to Regular Council or Executive Committee on _____.

No. _____ Resolution No. _____

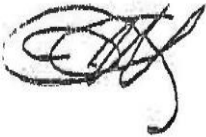
Report Approval Details

Document Title:	2022 City of Moose Jaw Budget - CC-2021-0329.docx
Attachments:	- Attach 1 Example of Capital Project Evaluation.pdf - Attach 2 2022 City of Moose Jaw Preliminary Budget.pdf
Final Approval Date:	Dec 3, 2021

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



Tracy Wittke



Jim Puffalt



Clive Tolley