

A long-exposure photograph of a city bridge at dusk. The bridge's concrete railing runs along the left side of the frame. The road surface is dark, but the headlights and taillights of cars moving across the bridge create long, bright, horizontal light trails that stretch across the width of the bridge. In the background, several city buildings are visible, some with their windows lit up. A tall, slender street lamp stands on the left side of the bridge, its light glowing. The sky is a clear, deep blue, indicating twilight.

2020
**ANNUAL
REPORT**

FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2020



TERRITORY ACKNOWLEDGEMENT

We acknowledge that our community is located on **Treaty 6 Territory** and the **Traditional Homeland of the Métis**.

Saskatoon is central Saskatchewan's great crossroads—a growing and ethnically diverse community, a centre for commerce, culture, and education, a hub for travel and trade east, west, north, and south.



Reconciliation
SASKATOON

As a founding member of Reconciliation Saskatoon, the City of Saskatoon is committed to the Truth and Reconciliation Committee's (TRC) Calls to Action.

In a simple yet profound display of putting words into action, City Council unanimously backed an initiative to install Treaty 6 and Métis flags in Council Chambers as well as in other City-owned and operated facilities.



The City of Saskatoon tackled many challenges that faced the organization and the community in 2020.

Sound decision making, prudent financial management and a comprehensive strategy helped mitigate the financial impact on the Corporation and guide our decision-making at a time where there was little or no precedent.

We continued our dedication to safely deliver core services to the public, take care of infrastructure, wisely manage our expenditures, and plan for great quality of life and a future where the pandemic is in our rearview mirror.

The **2020 Annual Report** details our investments and our business lines' major projects and initiatives. It provides an overview of what our teams accomplished to move forward on delivering on the priorities of the public and the goals set forward in our **2018-2021 Strategic Plan**.

Snapshot of Saskatoon in 2020

Population of Saskatoon
280,174

Median Age
35.8

Population Growth
5,021

Unemployment Rate
9.63%

City Area
236.34 km²

Single Family Housing Starts
774

Total Building Permits Issued
3,746

2020 Budget at a Glance

- Combined Operating and Capital Investment of over **\$1.3 billion**
- Total Civic Operating Expenditures of **\$532.1 million**
- Land Development Operating Expenditures of **\$5.3 million**
- Total Utility Operating Expenditures of **\$370.6 million**
- Capital Budget Investment of **\$377.2 million**

DELIVERING ON OUR STRATEGIC GOALS

2018–2021 Strategic Plan

The 2018–2021 Plan reflects the insights and direction of City Council, the public's needs, and Administrative priorities. In 2020, the COVID-19 pandemic significantly disrupted operations and strategic initiative implementation. Having a well-defined Strategic Plan allowed the City to evaluate priorities quickly and pivot operations to focus on emerging pandemic response needs and our highest priority strategic initiatives.

Our Vision

Saskatoon is a great place to live, work, learn, and play.

Our Mission

Our Corporation, the City of Saskatoon, exists to provide excellence in local governance and public service delivery.

Our Strategic Goals



ASSET &
FINANCIAL
SUSTAINABILITY

**Investing in
what matters**



ENVIRONMENTAL
LEADERSHIP

**Growing in harmony
with nature**



SUSTAINABLE
GROWTH

**Ensuring smart &
sustainable growth**



CULTURE OF
CONTINUOUS
IMPROVEMENT

**The best-managed
city in Canada**



MOVING
AROUND

**A city on
the move**



ECONOMIC
DIVERSITY &
PROSPERITY

**A thriving, diverse
local economy**



QUALITY
OF LIFE

**A warm,
welcoming place**

Our Strategic Goals are based on areas that the community and City Council identified in order to realize our vision and accomplish our mission.

View details at saskatoon.ca/strategicplan

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Letter of Transmittal

His Worship the Mayor and Members of City Council,

I am pleased to submit the City of Saskatoon's Annual Financial Report for the year ended December 31, 2020. The Annual Financial Report is submitted pursuant to Section 155 of The Cities Act. The financial report includes Consolidated Financial Statements for the City of Saskatoon (City) reporting entity as required by the Public Sector Accounting Board (PSAB).

The purpose of this report is to provide financial, statistical, and other information about the City and related entities to allow readers to gain an understanding of the City and the resources available to the City.

The Annual Report consists of the following sections:

- The introduction which familiarizes readers with the political and organizational structure of the City, reviews the City's accomplishments over the past year, and describes the nature and scope of the services provided by the City.
- A Financial Discussion and Analysis section and the Consolidated Financial Statements.
- The Financial Statement Discussion and the Statistical Section provides additional explanation and trend analysis to provide a broader understanding of the financial statements.

The preparation and presentation of the financial statements and related information contained in this report are the responsibility of the City's management. The statements have been prepared on a basis consistent with the reporting requirements of PSAB. Included in the consolidated financial statements are those entities that are accountable to, and owned or controlled by, the City. These entities include the Saskatoon Public Library, Saskatoon Police Service, Saskatchewan Place Inc. (operating as SaskTel Centre), Saskatoon Centennial Auditorium (operating as TCU Place), and the Remai Modern Art Gallery of Saskatchewan (operating as Remai Modern).

City Council appointed the accounting firm of Deloitte LLP to perform an independent audit of the City's 2020 financial statements, and its report is included herein. The accuracy and reliability of the financial information is ensured by the City's system of internal controls. The Standing Policy Committee on Finance (Committee) reviews the external auditor's plan and ensures corrective action is taken for weaknesses identified in the City's internal control system. An internal audit function through the services of PricewaterhouseCoopers was in place for the first part of 2020 and reported to the Committee, ensuring internal controls and procedures were in

place and adhered to through a series of internal audits and reviews, with a focus on the City's Risk Management program. However, the Committee has changed the internal audit function to be co-sourced through the recruitment of a contracted internal audit supplemented with external resources for audit work. The internal auditor recruitment was postponed due to COVID-19 but will occur in 2021.

As noted, the Consolidated Financial Statements include information on the City's financial position and operating results, along with those of several related entities. The City's operations are typically segmented (General Operating, General Capital, Utility Operating, and Capital) for budgeting and reporting purposes. For the purpose of the Consolidated Financial Statements, the financial position and results of all the segments are brought together.

The financial statements included herein reveal that the City ended the year with an operational deficit of \$0.7 million (see Schedule 4 within the Consolidated Financial Statements on [page 123](#)).

The City's 2020 capital program included planned expenditures of \$377.2 million. These expenditures were financed from reserves, development levies, contributions from developers, federal and provincial grants, gas tax revenues from the federal government, and borrowing.

The COVID-19 pandemic had a major financial impact on the City's revenues, particularly in the transit, leisure facilities and parking programs. Through financial programs and assistance from the provincial and federal governments, the City's resulting short-term negative financial impacts were not of great significance.

The City continues to receive positive reviews from S&P Global which reconfirmed the City's "AAA/Stable" credit rating.

Respectfully submitted,



Kerry Tarasoff, FCPA, FCMA
Chief Financial Officer
July 29, 2021

GFOA Recognition

The City of Saskatoon received a Canadian Award for Excellence in Financial Reporting from the **Government Finance Officers Association of the United States and Canada (GFOA)** recognizing the City's **Annual Report** for the fiscal year ending December 31, 2019. This is the thirteenth consecutive year the City's Annual Financial Report has received this prestigious award.

"Receiving this award is a significant accomplishment for the City and its financial Administration," says Kari Smith, Director of Finance. "We are committed to financial transparency and openly communicating to the public of Saskatoon with full disclosure in our annual reporting. Our goal is to be a leader in producing high-quality financial reports year after year."

The **Canadian Award for Excellence in Financial Reporting Program (CanFR)** was established to encourage municipal governments across Canada to publish high-quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

The City's **2019 Annual Report** was judged by impartial Canadian Review Committee members to meet the high standards of the program, including demonstrating a constructive "spirit of full disclosure" designed to clearly communicate the municipality's financial story and to motivate potential users and user groups to read the report.



ACKNOWLEDGEMENTS

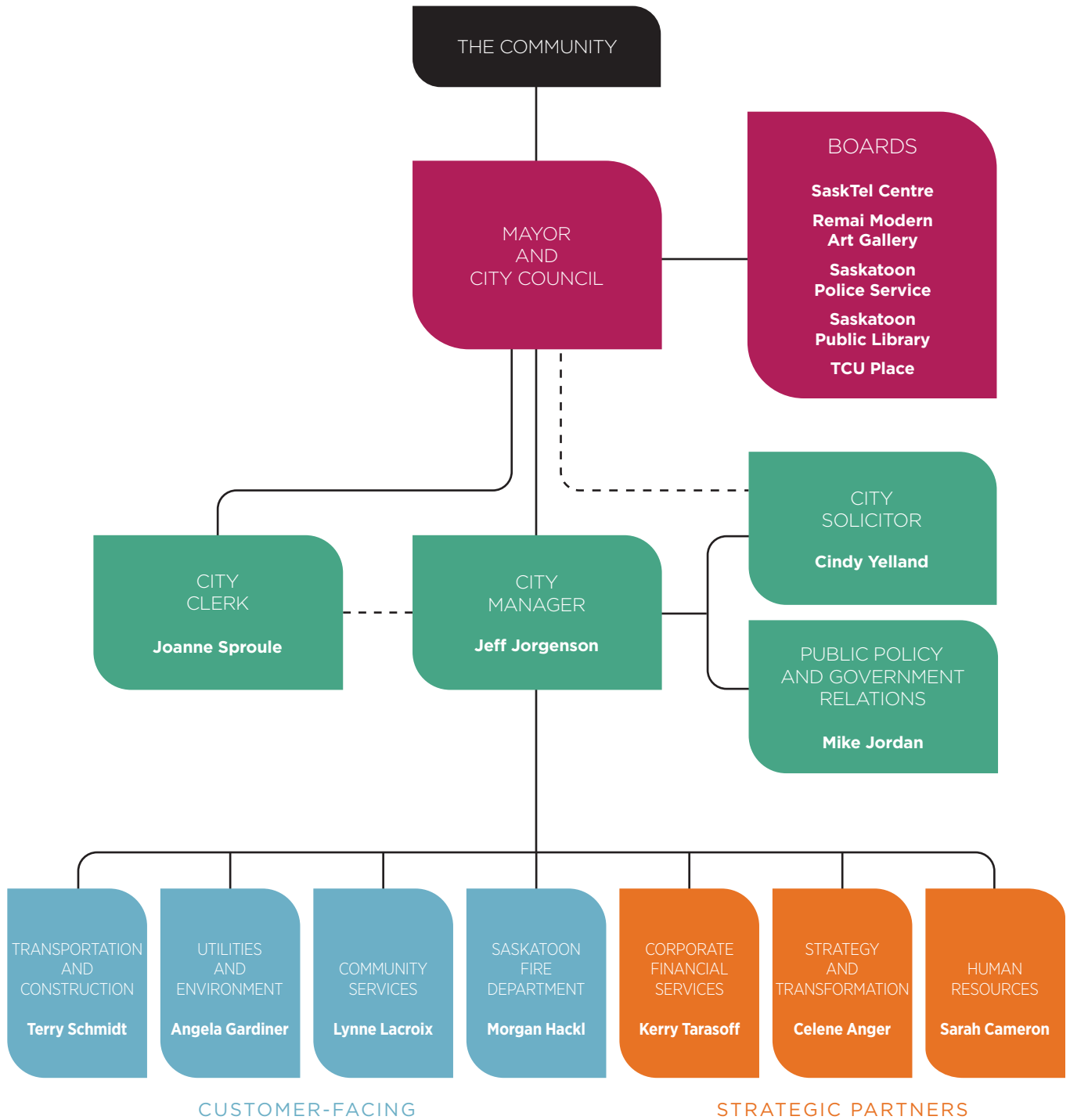
Corporate Financial Services wishes to acknowledge City Council and the Executive Leadership Team for their ongoing commitment to open and transparent adherence to financial policy and responsible financial management. We wish to thank our Finance team and Communications staff who together, continue to be dedicated to year-over-year professionalism and excellence in preparing the City's Annual Report.

Respectfully Submitted,

Kerry Tarasoff
Chief Financial Officer
July 29, 2021

Kari Smith
Director of Finance
July 29, 2021

City of Saskatoon Organizational Chart 2020





Impacts of COVID-19 on Public Engagement

COVID-19 greatly impacted how the City conducted its public and stakeholder engagements in 2020. Moreover, the pandemic put an enormous strain on those we engage with.

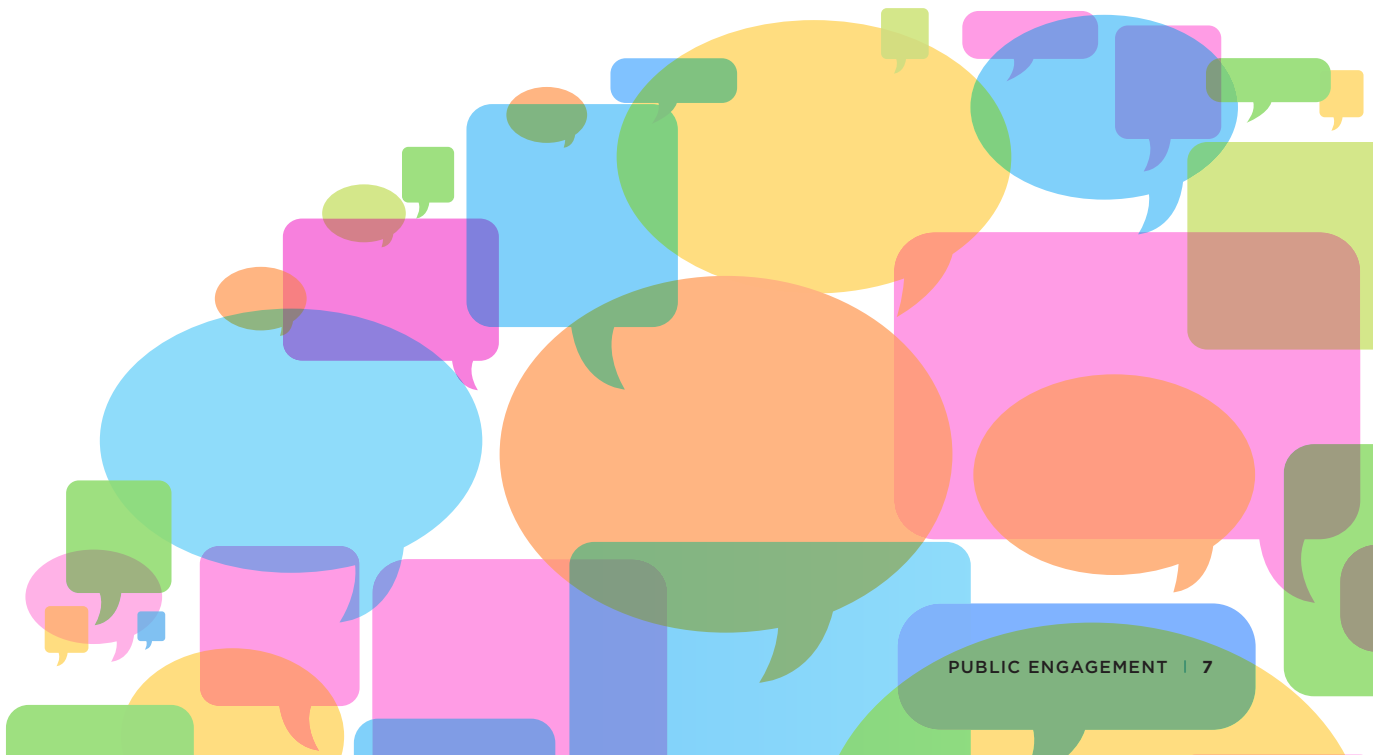
When COVID-19 first arrived in Saskatoon in March 2020, the City suspended all its engagement activities. Public engagement was restored in July 2020. However, to comply with provincial public health orders, all engagement for the remainder of 2020 was conducted virtually – primarily through online surveys and online public meetings.

The Public Engagement Section strived to build relationships and engage with various community organizations to help offset obstacles to engaging with Saskatoon's diverse communities during the pandemic.

Here are some of the 2020 public engagement opportunities:

- WinterCityYXE Strategy
- Neighbourhood Bikeways
- Neighbourhood Traffic Reviews
- Home Energy Loan Program
- Water Conservation
- Boulevard Garden Guidelines
- Permanent Outdoor Festival Site
- Park Developments

The City is looking forward to deepening and expanding its engagement in 2021 so that there is a mix of in-person and virtual opportunities. You can also check out saskatoon.ca/engage anytime for projects that are actively inviting input.





Message from the Mayor

“The challenge of this past year gave us an opportunity to learn, apply new ways of thinking and set a better course for our future.”

The past year was a year like no other here on Treaty 6 Territory and the Homeland of the Métis. We faced a global pandemic that took the lives of friends, family and loved ones. It was a test of our strength and resiliency as a community.

We worked together and proved that we are adaptable. Difficult fiscal decisions were made, safety guidelines were implemented, and work became virtual. We implemented discretionary hiring, froze non-essential spending, reduced travel and training, and used fiscal stabilization reserves to keep the core services in place that citizens rely on. While we had to reduce transit services, we also had to augment our snow removal response to November’s unprecedented snowstorm to ensure safe access around the city.

We were able to do this all while reducing the planned property tax increase by more than 1% and remain one of the few municipalities in the country to retain a ‘AAA’/Stable credit rating with S & P Global Ratings. We did this by listening to the community, and working together as a Council, with administration, and with Federal and Provincial governments.

Saskatoon continues to become a more sustainable city for the future: implementation of LED streetlights, electric vehicles in our city fleet, and a Green Infrastructure Strategy that will provide a sustainable habitat for both people and nature, honoring culture and placemaking.

We have expanded and strengthened partnerships to improve services for residents: in regional planning, IT, green solutions, community safety and well-being, equity and belonging, and sports and cultural facilities. These partnerships reduce costs while improving competitiveness and quality of life.

The challenge of this past year gave us an opportunity to learn, apply new ways of thinking and set a better course for our future. I am incredibly proud of our staff, partners, and residents. We are stronger together.

A handwritten signature in black ink, appearing to read 'Charlie Clark'.

Charlie Clark
Mayor

City Council 2020

The City of Saskatoon is governed by an act of legislation of the Province of Saskatchewan known as *The Cities Act*. The Mayor is the Chief Executive Officer of the City.

Administrative powers and duties have been delegated to the City Manager who is appointed by City Council.



SASKATOON CITY COUNCIL



MAYOR
CHARLIE CLARK



COUNCILLOR
RANDY DONAUER
Ward 5



COUNCILLOR
BEV DUBOIS
Ward 9



COUNCILLOR
DARREN HILL
Ward 1



COUNCILLOR
CYNTHIA BLOCK
Ward 6



COUNCILLOR
ZACH JEFFRIES
Ward 10



COUNCILLOR
HILARY GOUGH
Ward 2



COUNCILLOR
MAIRIN LOEWEN
Ward 7



COUNCILLOR
ANN IWANCHUK*
Ward 3
(Jan–Nov 2020)



COUNCILLOR
TROY DAVIES
Ward 4



COUNCILLOR
SARINA GERSHER
Ward 8



COUNCILLOR
DAVID KIRTON*
Ward 3
(Nov–Dec 2020)

*Councillor change from Civic Election 2020



Message from the City Manager

“I am proud of the hard work and dedication of City employees who rose to meet the unexpected challenges of 2020 and their ability to try new and different ways of working to keep the City moving forward.”

In 2020, the City of Saskatoon faced a number of unprecedented challenges that tested our strength, spirit and resiliency: a global health pandemic, the planning and administering of a municipal election, an extreme blizzard and city-wide cleanup, and preparing the groundwork to successfully launch Fusion, a critical business transformation project planned to go live in 2021.

By working together and leaning into our core values, we overcame obstacles and proved we were adaptable. We quickly adjusted to a new model of service and work that put strict virus prevention measures in place to protect the health and safety of our employees, customers, and community. While some employees had to make the shift to working from home, many City employees continued to work on site while making significant adjustments to their daily routines.

I am also very proud of the coordinated and collaborative response to COVID-19 initiated and led by the City’s Emergency Operations Centre (EOC). In supporting critical infrastructure partners, the EOC was essential to the City’s success in 2020 by expertly coordinating the City’s response in line with Public Health orders and guidelines and providing service continuity and quality of life for the people of Saskatoon.

The 2020 Annual Report outlines many of the City’s accomplishments as we continue our work to be one of the best managed cities in Canada.

Thanks to strong financial management practices and the hard work of every part of our organization pulling together, the City was able to balance the budget while protecting our strategic priorities, our critical assets, and our commitments to Saskatoon citizens and our employees.

We also protected our valued ‘AAA’/Stable credit rating as we committed to careful and stringent financial management to plan for financial recovery and build a vibrant future for the people of Saskatoon.

The Fusion project remained on track despite the major shift to working remotely during the pandemic. In January 2021, we successfully laid the foundation for one master database for information which will replace over 279 legacy systems, spreadsheets, manual processes and paper. This will result in operational efficiencies across many business areas and provide greater potential for collaboration and adopting best practices.

Most of all, I am proud of the hard work and dedication of City employees who rose to meet the unexpected challenges of 2020 and their ability to try new and different ways of working to keep the City moving forward. Working together, we will continue to enhance our civic service delivery for the residents we serve, and further strengthen the quality of life for Saskatoon residents.

I invite you to review the 2020 Annual Report to find out more about how we invested in what matters to the people of Saskatoon and the City's accomplishments in 2020.

Jeff Jorgenson
City Manager



AWARDS & RECOGNITION

How Others See the City



One of Canada's Best Diversity Employers

The City of Saskatoon was named one of Canada's Best Diversity Employers for the 9th consecutive year. The honour recognizes the City's ongoing commitment to workplace diversity and inclusiveness programs.



One of Saskatchewan's Top Employers

Also for the 9th consecutive year, the City was named one of Saskatchewan's Top Employers. The annual list recognizes employers who lead their industries in offering exceptional places to work.



'AAA'/Stable Credit Rating

Even with the economic impact of the COVID-19 pandemic, the City's 'AAA'/Stable credit rating was reaffirmed by S&P Global Ratings (Standard and Poors). The City has earned S&P's highest credit rating every year for more than a decade.

Permitting Moves Mountains

"The City of Saskatoon has moved mountains in the permitting department recently and I felt the need to highlight this as they have not gotten the credit they deserve. Many know our City has the fastest residential permit turnaround times in the country. There was a short blip during this pandemic when turnaround times were increasing quickly and became a significant concern to our sector. When it became obvious that the construction activity on the horizon was not going to decrease but rather increase and we highlighted our concern, we saw the permit team doubling down. They moved mountains and brought service standards back to "pre-pandemic normal" in a matter of days."

– Saskatoon & Region Home Builders' Association.



WORKING TOGETHER...APART

Staying Safe During the Pandemic

IT Enables Work-from-Home

On March 25, 2020, in response to the COVID-19 pandemic and public health authorities directives, the City announced a work-from-home directive for employees. Enabling many employees to continue delivering essential services to the public while working from home was a tall order. The IT team rose to the challenge. Within a week, over 1,000 employees were securely linked to the City's network and working safely and productively from home. IT went the extra mile in providing training and support, while responding to a flood of questions and requests. The work-from-home directive showed it is possible for civic employees to work effectively from home, and the City has responded by forming a Work-From-Home Committee to offer this flexibility on a more permanent basis.

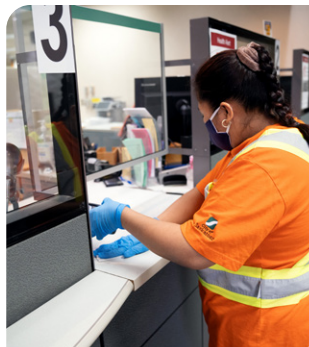
Saskatoon COVID-19 Emergency Coordination Centre

In January 2020 the Saskatoon Emergency Management Organization identified that there was a need to begin developing situational awareness of the emerging novel coronavirus. The Municipal Emergency Operations Centre (EOC) began meeting with subject matter experts from the Saskatchewan Health Authority and critical infrastructure partners in Saskatoon. The EOC took a whole community response to COVID-19 and engaged sectors including education, emergency services, and the Saskatoon Inter-Agency Response to COVID-19.

In March 2020 the Emergency Operations Centre (EOC) activated both a Municipal and an internal Emergency Coordination Centre. The City of Saskatoon Emergency Coordination Centre was led by Saskatoon Emergency Management. Subject matter experts from many departments in the City of Saskatoon worked together under the Incident Command Structure and Emergency Operations Centre processes to coordinate policy, procedures and response to COVID-19. The City's corporate values led and informed the Emergency Coordination Centre's decisions.

Health & Safety Division Leads the Way

'People Matter' and 'Safety In All We Do' became the mantra for the Health & Safety (H&S) division in 2020. Early in the pandemic, H&S developed tools to help employees navigate new safety protocols, from proper use of masks to safe entry into private residences to deliver City services. The division also developed and promoted a Fit for Duty questionnaire that every employee was required to complete at the start of their shift. This early proactive work by H&S allowed other departments to do what they do best, which is provide uninterrupted services to the public.



Public Participation Goes Virtual

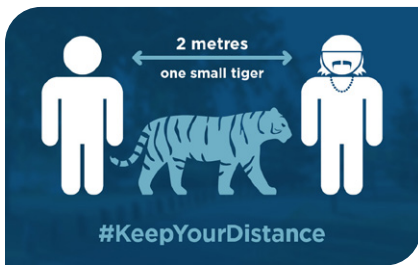
Public participation is vital to transparent, accessible municipal government. When COVID closed public access to City Hall, work began on a virtual engagement solution. Less than two months later, the City Clerk's office made it possible for any resident with a phone to virtually address Council and Committee meetings using web streaming and virtual meeting technologies.

notifynow

The City of Saskatoon's public safety notification system was utilized several times during 2020 to alert residents to changing risks for COVID-19. On several notifications the Saskatchewan Health Authority partnered with the City of Saskatoon to employ notifynow to share timely, trusted and targeted information

Physical Distancing Campaign

In the early days of the pandemic, the City launched a creative campaign to educate the public about physical distancing, especially while using Saskatoon’s many outdoor parks and pathways. The campaign used the City’s recognizable blue COVID-19 brand along with animated messaging to explain physical distancing and why it was important, all with the hashtag #KeepYourDistanceYXE.



Virtual Media Conferences

As pandemic restrictions continued, the City adopted a virtual media scrum with the Mayor and City Council, members of Administration, the Health Region and other community partners. Regular media briefings were also streamed to Facebook Live to allow the public to stay up to date on announcements.

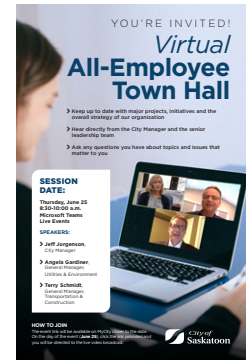
Engaging the Public Online

Public engagement is a critical part of the City’s decision-making process. In addition to encouraging public feedback on its saskatoon.ca/engage website, the City conducted two online surveys. Data from the surveys provided insight on the challenges the public were facing and helped inform decisions on various civic services.

All-Employee Town Halls Go Virtual

All-Employee Town Halls provide an opportunity for employees to hear directly from the senior leadership team about what’s going on at the City. The pandemic made these town halls even more important as a venue for asking questions and sharing information. In response, the City organized a series of virtual Employee Town Halls from May to November.

In 2020, we hosted two virtual Employee Town Halls, with a combined total 1,379 attendees. This includes employees who attended live or watched the replays posted to MyCity.



Transit Provides Essential Service

Saskatoon Transit never missed a day of service due to the pandemic. Transit worked closely with Occupational Health & Safety, the Emergency Operations Centre, stakeholder groups and Saskatchewan Health Authority to keep staff and riders updated on changing health and safety measures. A Transit Microsoft TEAMS website was launched for employees, while signage about physical distancing, hygiene practices and use of masks was placed at terminals, in 1,500 transit shelters and on 200 buses.



Emergency Council Meetings

In the early days of the pandemic, City Council moved quickly to holding emergency virtual meetings daily or weekly to ensure timely response to rapidly evolving regulations and announcements from higher levels of government.

COVID-19 Webpage

The City created a dedicated COVID-19 webpage in mid-March 2020 to share accurate, up-to-date information with the community. The webpage has been a reliable go-to source for the public seeking information on everything from how to protect themselves and family from COVID-19 to links to trusted health-related information and more.

CIVIC FACILITIES AND OPERATIONS

Support for Our Services, COVID-19 Response

Navigating the challenges of the pandemic was an ongoing commitment for our civic facilities and operations teams.

City employees held many roles in supporting essential services throughout the pandemic, enabling staff and visitors to use our facilities effectively and safely throughout the changing months of the pandemic. In a most challenging year, Facilities and Operations teams worked tirelessly to maintain services across City facilities.

Facilities Support services created detailed and flexible pandemic cleaning standards from industry best practices and had direct communication with the programming and client departments. These new cleaning standards outlined clear responsibilities for the custodial teams and individual employees. In addition, Facilities hired or redeployed over 80 new custodians to support extensive new service levels across the organization including many for essential services.

The custodial teams doubled at Saskatoon Police Service (SPS) to support the effective cleaning of all police cruisers and new pandemic service levels for safety in the SPS facility. Facilities also initiated and redeployed staff to support cleaning of transit buses at the bus mall, added staff at civic yards to address cleaning and generally increased cleaning across all facilities to service new pandemic standards.



New equipment, technology and training were implemented to reduce cleaning and disinfection times across all recreation centres to support programming. City teams were deeply committed to following all health and safety protocols of the public health authority throughout 2020.

Project Management activities across all facilities increased significantly during the pandemic. With some buildings shut down, Facilities Project Services doubled down by expediting multiple projects at City Hall, at Civic Square East (CSE) with the installation of new windows, roof, washrooms, Avenue P Administration, etc. Logistics for the windows at CSE alone would have been significant.



Project Services led the initiative on contractor safety management by rolling out a contractor template within 24hrs to keep projects operational. Again, Facilities is proud to reflect there were no project delays because of COVID-19 restrictions. The success of the new template was then shared out across the City for other project teams.

To best support the safety of our staff and visitors, COVID-19 safety signage across facilities, parks, playgrounds, etc. included floor decals, sandwich boards, wayfinding signs, posters and more, these were almost all set up by Facilities Management.

Every day, our teams jumped in, stepped up and went over and above their regular work.



Throughout the pandemic, our custodial teams were essential to supporting operations and ensuring safety protocols were in place across all City facilities including Saskatoon Police Service, City Hall, City Yards, Transit, and all Leisure Centres and recreation facilities.

To say it was a team effort to pull together and keep everything operational in the most challenging year is an understatement. It's great to reflect that behind every facility and civic asset there was a team of operations, maintenance and custodians, all professionals working together to ensure employees and visitors were able to use City facilities with minimal service disruption and with all safety precautions in place.



SERVICE DELIVERY

Improving Our Service, Increasing Our Savings and Realizing Sustainability Initiatives for the Corporation

The 2020 Service, Savings and Sustainability (SSS) Report features many highlights and stories of progress made on major projects, improved savings, service and sustainability, and appreciative kudos from Saskatoon residents. This report is a testament to the resilience, ingenuity and optimism of City employees.

On behalf of the Executive Leadership Team, I am proud to invite you to review the [2020 Service, Savings and Sustainability \(SSS\) Report](#)

Jeff Jorgenson
City Manager





Our Performance Measures

2020 Progress Update

The Performance Measures were developed to evaluate and monitor the progress made on the Strategic Goals. This page provides a snapshot of the progress made in 2020.

Further details are available at saskatoon.ca/strategicplan.



CULTURE OF CONTINUOUS IMPROVEMENT

Overall Satisfaction with Civic Services*

Representative Workforce



Lost Time Injury Frequency



ASSET & FINANCIAL SUSTAINABILITY

Annual Municipal Property Tax Increase



Long-Term Tax-Supported Debt per Capita



Key Civic Infrastructure Status



QUALITY OF LIFE

Number of New Attainable Housing Units



Vacancy Rates for Rental Housing



Participation at City Recreation Facilities**



Annual Decrease in Crime Rates



Fire Response Time



*Updated information for this measure will be available in late 2021.

**The COVID-19 pandemic significantly impacted this service.



ENVIRONMENTAL LEADERSHIP

Waste Diverted from the Landfill



Reduce the City of Saskatoon's Corporate Greenhouse Gas Emissions



SUSTAINABLE GROWTH

Residential Infill Development



MOVING AROUND

Transit Rides per Capita**



Transportation Choices



Cycling-Specific Infrastructure in Kilometres



Annual Decrease in Traffic Collisions



ECONOMIC DIVERSITY & PROSPERITY

Supply of Residential Land (Units)



Supply of Industrial Land (Acres)



**The COVID-19 pandemic significantly impacted this service.



INTRODUCTION TO BUSINESS LINE REPORTING

The City's approach to business planning and budgeting is intended to:

- **Improve transparency** and decision-making by providing City Council and the public with more information about where City funds are used, linking service costs to service levels and outcomes, and better connecting long-term goals to short-term spending decisions.
- **Increase the City's accountability** in delivering services effectively and efficiently, while maintaining its focus on a sustainable future.
- **Help the City transform** by providing for more regular, ongoing, and thorough examination of civic services to ensure they are relevant to the public's needs and priorities.

Business Line Overview

Arts, Culture and Events Venues	Provides opportunities for the public to participate in and enjoy the benefits of arts, culture and events.
Community Support	Provides support and community investment to help build capacity in sport, recreation, culture, heritage and social organizations, and enhances neighbourhood-based associations and organizations.
Corporate Asset Management	Provides building operation and maintenance services for the City's buildings and structures and manages its fleet of vehicles and equipment.
Corporate Governance and Finance	Provides administrative, human resources, information technology and finance supports for all other business lines.
Environmental Health	Preserves and protects the long-term health of our urban environment.
Fire Services	Provides all-hazard emergency response, emergency and business continuity management, fire prevention, education, and investigation to protect the public, reduce loss of life, limit property damage, and build community resilience.
Land Development	Operates on a level playing field with the private sector and ensures adequate levels of serviced inventory for both residential and industrial land are maintained to meet demand.
Policing	Works in partnership with the public to develop collaborative strategies to reduce crime and victimization. In partnership with City Council and the public, continues enforcement with proactive prevention, education and early intervention strategies.
Recreation and Culture	Provides opportunities for the public to participate in and enjoy the benefits of sport, recreation, culture and park activities.
Taxation and General Revenues	The property levy is the amount required from property taxes to balance the operating budget. This levy includes growth in the assessment roll over the previous year plus the requirements to fund the current year's budget. Supplementary taxes are levied on properties that were changed in the current taxation year and not a part of the original levy. Other corporate revenues, including the Municipal Operating Grant, are applied to the general fund and are included in this business line.
Transportation and Construction	Efficiently moves people, services and goods while minimizing environmental impact and promoting sustainability.
Urban Planning and Development	A proactive approach to addressing future opportunities and pressures on our community that accommodates growth and change (e.g. population, diversity of public services and amenities, broader scope of education, research, business), while balancing long-term economic, environmental and social needs and achieving the desired quality of life expressed by the public.
Utilities	Provides cost-effective and high-quality electricity (Saskatoon Light & Power), quality drinking water, treatment of wastewater, recycling and storm water management (Water and Sewer).



Arts, Culture and Events Venues

2020 At a Glance

Remail Modern

- Approximately 100,000 visits per year.
- 130,000 square feet, including 11 exhibition galleries, community atrium, restaurant, retail store, two learning studios, 150-seat theatre, Riverview Room, rooftop patio, gallery lounge, and two boardrooms.
- More than 8,000 works of art by regional, national and international artists, including the world's most extensive collection of Pablo Picasso linocuts.

SaskTel Centre

- Approximately 450,000 visits per year
- 15,195 seats
- 800 employees (full-time, part-time, volunteer, contract)
- 32 years of operation

TCU Place

- Approximately 900,000 visits per year
- 120,000 square feet of multi-purpose space
- 22,400 square foot ballroom
- 2,074 seats in Sid Buckwold Theatre
- 500 events organized by Convention Services
- 72 booking dates in Sid Buckwold Theatre

Note: Remail Modern, SaskTel Centre and TCU Place were closed for extended periods beginning in mid-March 2020 to help mitigate the spread of COVID-19.



Operating Budget: \$8.5 million

Capital Budget: \$0.4 million

Strategic Goal:



QUALITY OF LIFE



CULTURE OF CONTINUOUS IMPROVEMENT

Major Projects and Initiatives

Remai Modern

- The Remai Modern Board selected a new leadership team: Co-Executive Directors & CEOs Aileen Burns and Johan Lundh.
- Introduced Tarah Hogue as the inaugural Curator (Indigenous Art) and Michelle Jacques as the new Head of Exhibitions & Collections/Chief Curator.
- Welcomed Jeff Burgess, Crystal Fafard, Candice Grant, Jeremy Morgan and Shoshanna Paul to the Board.
- Opened six major exhibitions, including the first significant solo exhibitions by Canadian artists Bridget Moser and Zadie Xa.
- Partnered with the Art Gallery of Alberta on borderLINE: 2020 Biennial of Contemporary Art.
- Hosted more than 1,000 attendees at sold-out LUGO, Remai Modern's annual fundraiser and art part. The event has raised more than \$400,000 in its history.
- Distributed 370 donated or sponsored memberships to essential workers as part of the You Inspire Us campaign.
- Initiated a new strategic plan to map out Remai Modern's next five years.
- Developed new ways to serve the public, including weekend artmaking videos, artist questionnaires, commissioned digital artist projects, online talks and remote workshops.
- Developed a comprehensive plan to reopen safely during the pandemic, including cleaning, traffic flow and capacity protocols.

SaskTel Centre


- SaskTel Centre's mission is providing high quality events, exemplary customer service guided by our core value of excellence in safety, positive community partnerships, strong fiscal management, engaged workforce, and environmental stewardship.
- In the first two months of 2020, hosted the Dakota Dunes Powwow, Jim Gaffigan, RAM Motorsports Spectacular, Old Dominion and was days away from hosting the 2020 JUNO Awards when the World Health Organization declared COVID-19 a pandemic.

- Saskatoon Blades and Saskatchewan Rush were both strong playoff contenders when their seasons were cut short.
- Offered weekend drive-in movie theatre experiences in May and June and three drive-in concerts with Brett Kissel in July. Became a mass influenza vaccination site in fall 2020.
- Continued upgrades, including concourse floor painting, LED lighting upgrades on arena level, new point-of-sale system, concession upgrades, box office renovation and installation of Wi-Fi system.

TCU Place

- On track for best year to date in 2020 when COVID hit. Events were stopped mid-March and immediate measures taken to contain costs. Part-time employees were unfortunately furloughed and full-time employee hours were reduced.
- Welcomed new CEO Tammy Sweeney in July.
- Refurbished carpet in Sid Buckwold Theatre and carpet, furniture, lighting, panels and concessions in Regal areas.
- Upgraded boilers and HVAC system.
- First venue in Saskatchewan to achieve Global Biorisk Advisory Council (GBAC) Star Accreditation, which includes rigorous standards for cleaning, disinfection and infectious disease prevention.
- Launched the Social Distancing Concert Series in August in partnership with Sask Music.
- Presented three shows in October - November with 150 people allowed in the theatre.
- Hosted the first hybrid SABEX Awards with the Chamber of Commerce, with 30 people in 9 rooms connected virtually.
- Launched a three-year Strategic Plan with a new vision and mission: Lead the Way. Connect, Celebrate, Energize, Enrich.

Performance Measures

Performance Targets with Trends – ARTS, CULTURE AND EVENTS VENUES							
Measures	Target	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	87%	82%	Not Available	Not Available*	Not Available*	



Community Support

Service Outcomes

- To provide both human and financial supports for community groups, as well as a broad range of City-led initiatives.
- To build capacity in sport, recreation, culture, heritage and social organizations, and enhance neighbourhood-based associations.
- To provide subsidized or no-cost programs and services where cost is a barrier for families or individuals.
- To provide support to organizations leading the way in economic development, tourism and stewardship of the river valley.

2020 At a Glance

Support and Community Investment

- 63 sports organizations
- 53 community outdoor rinks, including Meewasin outdoor rink
- 47 community associations
- 46 social serving agencies

Subsidies

- 128,715 subsidized Leisure Access visits to leisure facilities (cultural attendance not tracked due to COVID-19)
- 119 subsidized spay or neuter surgeries
- 41 subsidized interments at Woodlawn Cemetery

Cemetery Services

- Supports 94-acre, aesthetically pleasing, park-like setting at Woodlawn Cemetery
- 480 interments at Woodlawn Cemetery

Operating Budget: \$16.2 million

Capital Budget: \$0.1 million

Strategic Goal:



QUALITY
OF LIFE

Major Projects and Initiatives

Anti-Racism Education

- Continued the equity policy review to address systemic barriers within civic policy and illuminate major exposures facing the City relating to compliance with statutory and regulatory requirements against discrimination.
- Using an internal engagement strategy to identify challenges, continued to collaboratively develop solutions to contribute to an internal anti-racism for reconciliation strategy.
- Continued to build on work being done by the Cultural Diversity and Race Relations office to educate civic employees about systemic and institutionalized racism as part of an ongoing internal anti-racism engagement strategy.

COVID-19 Community Support Grants

- The City added two new funding programs in 2020 to support organizations hosting COVID-19 safe in-person activities. Grants were made to 17 community organizations through the Saskatchewan Lotteries Community Micro-Grant program. Through the Winter Animation Fund, 14 community organizations were awarded Take It Outside Micro-Grants and 22 were awarded Take It Outside Grants for COVID-19 safe outdoor activities that promoted health and wellness, created activities that supported local businesses and created opportunities for safe community connections in a time of relative isolation.

Corporate Accessibility Action Plan

- The Accessibility Advisory Committee's strategic plan continued to focus on accessibility in older neighbourhoods, implication of snow removal on sidewalks/curb ramps on transit and bus rapid transit accessibility, accessible parking in commercial areas, accessibility considerations in the Complete Streets policy guide, garbage and recycle bin supports for people with disabilities and improved design of play structures.
- Continued to address the impact of the new National Building Code on new and existing buildings with respect to barrier-free accessibility.

Immigration Action Plan

- Launched the See Me As I Am/Be An Ally campaign to increase awareness of how newcomers benefit Saskatoon and to build

understanding of newcomers as an integral part of an inclusive, diverse workforce and welcoming community. See Me As I Am and Be An Ally messages were available on social media platforms and as videos for agencies, institutions and businesses to use and share.

Indigenous Partnerships

- The Indigenous Technical Advisory Group was established to engage Indigenous communities in more meaningful dialogue on decisions that may impact them. The group enables members of First Nation and Métis communities to participate in the design of City initiatives to help ensure the unique interests and perspectives of Indigenous peoples are acknowledged, affirmed and implemented.
- The 2020 Wícihitowin (wee-chee-HEE'-toe-win) Indigenous Engagement Conference went virtual and attracted 1,000 participants from across Canada and around the world, including the United States, Finland, Norway and Nigeria. The conference theme, "Through the Fire," comes from Indigenous natural law, which teaches that fire is the giver of new life when balance to mother earth is restored.
- Truth and Reconciliation was the spirit behind "Saadat Qalbi/Miyawátam 1, 2 and 3" by Ruth Cuthand and Suada Jailan, curated by Dr. Jen Budney. The project consisted of three hand-painted aluminum sculptures composed of floral motifs inspired by both Cree/Michif beadwork and traditional East African henna design.
- The City continued to receive requests from organizations across Canada for *ayisiyiniwak* (a/yi/see/ni/wak, Cree for "the people"): *A Communications Guide*, developed in partnership with the Saskatchewan Indigenous Cultural Centre and Office of the Treaty Commissioner.
- The City partnered with First Nations that have land holdings in Saskatoon and surrounding region to create 17 Community Profiles, which are currently available on the City's website. The two-page profiles highlight key attributes of each First Nation, promoting partnerships and economic development opportunities.



Major Projects and Initiatives

Social Development Strategy

In 2020, the focus of the City’s work in social development and social planning was supporting Inter-agency Pandemic Response initiatives, including:

- Administering \$219,813 in third-party funds to support organizations working with vulnerable populations.
- Facilitating assembly and delivery of over 1,000 activity kits to children and their families.
- Hosting weekly social serving agency executive director meetings to discuss reopening and operating strategies due to COVID-19.
- Completing a Front Door project to create connection during times of heightened isolation.

Performance Measures

Performance Targets with Trends – COMMUNITY SUPPORT							
Measures	Target	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Number of New Attainable Housing Units	≥200 new units annually across attainable housing continuum	377	142	145	151	Improvement	
Participation at City Recreation Facilities	≥6,600 visits/1,000 population	6,667	7,613	6,902	2,339*	Decline	

*The COVID-19 pandemic significantly impacted this service.



Corporate Asset Management

Service Outcomes

- To provide management services for the Corporation’s extensive facilities and fleet in support of all civic programs and departments.
- To provide building operations and maintenance services for leisure facilities, fire stations, transit buildings, offices, libraries, Police Headquarters, Remail Modern and associated services for TCU Place and SaskTel Centre.
- To provide fleet management services for the Corporation’s vehicles and equipment, including purchasing, leasing, maintenance and repair, fuel distribution and operator training.
- To provide oversight to ensure that all civic facilities and fleet assets are preserved, renewed and optimized for longevity.

Operating Budget: \$11.9 million

Capital Budget: \$22.5 million

Strategic Goal:



ASSET &
FINANCIAL
SUSTAINABILITY



CULTURE OF
CONTINUOUS
IMPROVEMENT



ENVIRONMENTAL
LEADERSHIP

2020 At a Glance

Assets, Facility Management

- 410,820 square metres of building area
- 180,000 Facility Work Orders executed
- 10,848 assets via Comprehensive Maintenance Program
- More than 4,400 park furnishings in 237 parks
- 365 buildings valued at \$1.77 billion with contents valued at \$131 million
- Play areas and features, including 220 structures valued at \$8.5 million
- Civic water features, including 8 pools, 31 paddling pools, 2 spray parks and 3 fountains
- Sports field amenities, including 177 ball fields, 169 soccer pitches and 12 tennis facilities (each with multiple courts)
- 400 service requests addressed by Project Services

Fleet Management




- 3.8 million litres of diesel/gasoline dispensed at various fuelling stations
- 8,480 Fleet Services Work Orders executed
- 1,078 active vehicles and equipment with an estimated book value of \$130 million
- Dedicated 9,600 square foot shop, 64 in-car cameras and recorders for Saskatoon Police Service; maintain radar units in all patrol vehicles
- 51 user groups supported by Fleet Services

Major Projects and Initiatives

Asset Management and Planning Continuous Improvement

- The City continued to develop asset management (AM) plans to better articulate the full life-cycle cost of assets to inform the City’s investment decisions and service level choices through the Multi-Year Business Plan and Budget process.
- Development continued on a transparent AM governance and communication strategy with a goal to educate employees, stakeholders, and the public about the City’s approach to asset management.
- Work continued on incorporating accessibility design standards in civic facilities and spaces.
- Work continued on the renovation of the former Saskatchewan Transit Corporation building, long-term accommodations, City Yards planning and the Corporate Space Planning program.
- Initiated discussions on standardizing Building Management Systems. Explored network enhancements to ensure continued high-performance building operation.
- Work continued on a backup power generator project for City Hall.
- The City’s Energy Performance Contracting project continued to increase energy efficiency in buildings through retrofits, including new LED lighting and improvements to heating, cooling and ventilating systems. Work is scheduled to prioritize the most inefficient systems or aging systems at risk of failure. This avoids maintenance on aged, failing systems and redirects avoided costs to funding more efficient new systems, enhancing payback value.

Performance Measures

Performance Targets with Trends – CORPORATE ASSET MANAGEMENT							
Measures	Target	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Key Civic Infrastructure Status	B Service Level	B	B	B	B	Neutral	
Overall Satisfaction with Civic Services	≥ 90%	87%	82%	Not Available*	Not Available*	Not Available*	
Reduce the City of Saskatoon’s Corporate Greenhouse Gas Emissions	≥-40% from 2014 levels by 2023 and 80% below 2014 levels by 2050	108,900 tonnes CO ₂ e	113,368 tonnes CO ₂ e	111,443 tonnes CO ₂ e (+5% relative to baseline)	Pending	Decline	

*Updated information for this measure will be available in late 2021.



Corporate Governance and Finance

Service Outcomes

- To provide governance and financial services which support the reliable delivery of programs and services to the public, businesses, organizations and other stakeholders.
- To provide essential leadership, resulting in the alignment of organization performance with the City’s vision, mission and Strategic Plan.
- To provide legislative oversight, ensure legal compliance and implement strategic corporate programs in support of City Council and the Administration.
- To provide risk management services to ensure that significant risks are addressed in a positive, systematic and productive way.
- To provide support for front-line staff, facilitate community engagement and keep the public informed.

Operating Budget: \$65.6 million

Capital Budget: \$1.6 million

Strategic Goals:



ASSET &
FINANCIAL
SUSTAINABILITY



CULTURE OF
CONTINUOUS
IMPROVEMENT

2020 At a Glance

Finance

- \$532.1 million Civic Operating Budget (excluding utilities)
- \$377.2 million Capital Budget invested in projects
- \$53.8 billion of assessed property
- \$36.3 billion of taxable property

Governance

- 12 unions and associations within the City’s organizational structure
- 11 elected officials, comprised of the Mayor and 10 Councillors

Major Projects and Initiatives

Public Engagement

- The COVID-19 pandemic significantly disrupted the delivery of many City services, including citizen engagement. In March, the City suspended all in-person engagement due to risks of virus transmission and in keeping with the province's Public Health Orders.
- Several months into the pandemic, a public survey was conducted to measure state-of-readiness to resume public engagement and identify the best online/virtual methods (including mail or telephone). Survey results indicated that 50% of respondents were likely to participate in virtual engagement activities. A similar survey of the City's Citizen Advisory Panel indicated that 85% agreed the City should use online or virtual methods to engage on projects or initiatives.
- In response to public feedback, the City began moving traditionally in-person engagement sessions (e.g. Neighbourhood Traffic Review public meetings) to an online format. The move to a virtual environment has led to increased awareness of the online saskatoon.ca/engage platform, improved accessibility and engaged residents who were previously unable to attend in-person meetings and providing opportunities for the public to engage through their preferred channels.

Continuous Improvement

- The Continuous Quality Management System project continued to focus on creating a system to support consistency and facilitate continuous improvement across the Corporation.
- With civic operations shifting rapidly during the pandemic, team members from the Organizational Strategy Execution (OSE) Department jumped in to support the Pandemic Planning Committee through the facilitation of a Business Continuity working group. The working group focused on meeting with teams across the organization to document services provided, identify required staffing levels and identify equipment needs for successful service delivery.

Diversity and Inclusion

- The City uses current best practice tools and guidelines to set goals each year in working towards a workforce that is representative of the community it serves. This work includes providing education, awareness and training opportunities in the areas of Indigenous Awareness, Cultural Competency and LGBTQ2S+ as well as partnering with community organizations on training or employment programs, recruitment presentations and workplace accommodations.
- Maintained our long-standing partnership with the Saskatchewan Human Rights Commission, which provides ongoing guidance for the City's diversity and inclusion programs and initiatives.
- Made progress toward achieving our workforce diversity targets. Established inclusive workplaces by offering experiences that demonstrated support, recognized diversity and celebrated our differences during high profile events, including:
 - International Women's Day
 - Orange Shirt Day – Every Child Matters
 - Pink Shirt Day – Anti-Bullying Day
 - Pride Month
 - Respectful Workplace Month
- Offered virtual recruitment presentations to community employment program participants and reduced recruitment barriers by providing direct information regarding the City's application and hiring process.
- Accessed job coaches for on-the-job coaching for employees who experience disability.
- Partnered with Quint Development Corporation to host an Employer Spotlight to recruit seasonal labourer positions.
- Enhanced use of social media (LinkedIn, Facebook, Instagram, Twitter) for internal and external branding to promote various diversity and inclusion events, such as International Women's Day, National Indigenous Peoples Day and Pride Month.
- Diversity, equity and inclusion learning occurred through participation in external training opportunities, such as the Canadian Center for Diversity and Inclusion's monthly webinars and community of practice events and the Saskatchewan Human Rights Commission's (SHRC) monthly Courageous Conversations.

Major Projects and Initiatives

- Participated in the Municipal Diversity and Inclusion network, which provides perspective on common challenges, trends and current practices in municipalities across Canada.
- Continued communication and staff training on transgender inclusion, including tools and resources for addressing inquiries.
- Individuals from Community Services, Human Resources, Utilities and Environment and Strategy and Transformation departments came together to form the REDI Stewardship Committee (Reconciliation, Equity, Diversity and Inclusion) and project team. The group's purpose is twofold: to address reconciliation, eliminate systemic racism, and create an inclusive, equitable and diverse organization, and to provide leadership in the community by activating, championing and aligning activities and resources to best support these commitments. 2020 activities included examining the City's current approaches, programs and services to identify gaps, enhance efforts and deepen the impact of this work within the organization and the community.

HR Transformation

- HR established a renewed organization structure and began its internal service transformation, while also continuing to add improvements to everyday work, keep lines of communication open and focus on service levels.
- Fusion provides benefits across the organization, including increased operational efficiencies, increased capacity to focus on delivery of high-value HR activities, increased employee satisfaction and improved access to timely, accurate data, leading to increased organizational agility and data-driven strategy.
- Pandemic Response: The HR team played a key role in supporting the City's pandemic response. The Health & Safety manager was the Safety Officer for the COVID-19 Pandemic Response and oversaw integration of the COVID-19 health and safety protocols throughout all City business units and the re-opening of citizen services. The HR team was instrumental in supporting workforce adjustments required throughout the pandemic. HR worked closely with corporate leadership and unions to create flexible solutions that supported the City's workforce and business objectives.

Leadership Development

- Began work on a renewed Leadership Development Framework. This new strategic approach addresses the connection between leadership and employee engagement. The new approach will develop targeted learning events and pathways, clarify role definition and structure organizational supports in such a way as to achieve long-term sustainable change. The framework puts significant focus on in-house expertise and dedicated resourcing in years to come to support the City's broader transformation agenda.






Multi-Year Budget

- The City's first Multi-Year Business Plan and Budget for 2020 and 2021 was an important first step to further improving the City's strategic investments, transparency and ongoing accountability.
- The multi-year budget provides greater certainty for the public about future property taxes and supports better alignment with the City's longer-term goals, financial stability and accountability.
- The multi-year budget also allowed Administration to focus on important service and citizen-focused items arising from the COVID-19 pandemic, without the need to complete a full budget cycle.

Fusion Project

- Fusion is our significant business transformation initiative within the City and its boards and corporations to implement an Enterprise Resource Planning (ERP) system. An ERP is an integrated system of many business processes that organizations use to manage day-to-day business activities in finance, human resources, procurement, and asset management.
- In 2020, we finalized the implementation of Fusion (with a go-live date of January 2021), to prepare for future growth, ensure sustainability and serve the changing needs of Saskatoon residents. Through Fusion, the City is adopting industry best practices and will put one master database in place to support this work.
- Fusion provides benefits across the organization, including increased operational efficiencies, and improved access to timely, accurate data in one system leading to greater organizational agility and data-driven strategy.

Performance Measures

Performance Targets with Trends – CORPORATE GOVERNANCE AND FINANCE							
Measures	Target	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	87%	82%	Not Available*	Not Available*	Not Available*	 NEUTRAL
Representative Workforce**	Indigenous = 14%	8.4%	9.0%	9.0%	8.6%	Decline	 NEEDS IMPROVEMENT
	Visible Minority = 16.8%	10.5%	10.8%	11.3%	12.2%	Improvement	
	People Experiencing Disabilities = 22.2%	3.7%	3.7%	3.5%	3.3%	Decline	
	Women = 47%	37.5%	37.3%	35.7%	33.6%	Decline	
Lost Time Injury Frequency	Zero	2.28	3.26	2.49	2.64	Neutral	 ON-TRACK
Annual Municipal Property Tax Increase	≤ MPI	2.89%	3.79%	4.40%	3.70%	Improvement	 NEUTRAL
Long-Term Tax-Supported Debt/Capita	≤ \$1,750	\$1,111	\$1,158	\$1,199	\$1,072	Improvement	 ON-TRACK

*Updated information for this measure will be available in late 2021.

**This target includes employee data from the Civic Administration, excluding Saskatoon Fire Department and Boards and Corporations.



Environmental Health

Service Outcomes

- **Environmental Sustainability:** To facilitate a just and equitable transition to a more resilient community by establishing initiatives that reduce energy use and greenhouse gas (GHG) emissions, embed a triple bottom line approach into decision-making, and improve ecosystem stewardship.
- **Integrated Waste Management:** To provide waste handling and disposal services, including collection and landfilling of garbage. To support and promote waste reduction and diversion, including recycling and composting programs, managing household hazardous waste, promoting a circular economy and seeking community partnerships.
- **Urban Forestry:** To provide tree protection, maintenance and planting.
- **Urban Pest Management Services:** To provide Pest Management services, including prevention of the spread of insect and plant pests, and wildlife management.

Operating Budget: \$16.8 million

Capital Budget: \$13.7 million

Strategic Goal:



ENVIRONMENTAL LEADERSHIP

2020 At a Glance

Environmental Sustainability

- Triple Bottom Line tool applied in 19 assessments, 14 facilitated sessions, 6 reporting implications and 8 team talks
- The City of Saskatoon has committed to Corporate and Community GHG reduction targets to reduce GHGs by 80% below 2014 levels by 2050.
- 2019 GHG emissions:
 - Per capita: 13.7 tonnes CO₂e, down 14.7% from the 2014 baseline¹
 - Total community: 3.77 million tonnes CO₂e, down 2.1% from 2014 baseline: stationary energy down 0.4%; transportation up 6.2%; waste down 21.5%
 - Total corporate: 111,443 tonnes CO₂e, up 5% from 2014 baseline: buildings down 0.7%; water and wastewater up 8.3%; streetlighting down 12.9%; fleet up 14.2%
- \$48.1 million: approximate total annual value of ecosystem services for natural areas in Saskatoon²
- Natural capital assets include more than 1,207 ha of wetlands, 388 ha portion of the South Saskatchewan River, 1,285 ha of grasslands and 577 ha of forest/shrublands

¹ City of Saskatoon Climate Action Plan: Progress Report 2020. https://www.saskatoon.ca/sites/default/files/documents/climate_action_plan-final-web-print.pdf
² Natural Capital Asset Valuation Pilot Project, May 2020. <https://www.saskatoon.ca/sites/default/files/documents/ncav-report-final.pdf>

Integrated Waste Management

- 174,600 tonnes of material accepted at Saskatoon Regional Waste Management Centre, including 93,900 tonnes requiring burial or garbage, 80,000 tonnes used as clean fill for landfill cover and 600 tonnes of outbound recycling.
- Waste collected by City trucks increased from 59,000 tonnes in 2019 to over 65,000 tonnes in 2020.
- Net GHG emissions from solid waste and compost emissions 158,000 tonnes CO₂e³; emissions associated with landfilling of solid waste decreased by 21% between 2014 and 2019.
- 2020 Waste diversion rate from the Saskatoon landfill was 26%, up from 22.8% in 2018; waste diversion programs reduced GHG emissions by an estimated 50,000 tonnes CO₂e.
- 33,000 tonnes of waste diverted from the Saskatoon landfill, including compost (48%), Green cart program (15%), curbside residential recycling (24%), multi-unit residential recycling (MURR) (6%), recycling depots (5%), landfill recyclables (2%) and household hazardous waste, charity bins and public space recycling (less than 1% each).

³ 2020 Integrated Waste Management Report. <https://pub-saskatoon.escribemeetings.com/filestream.ashx?DocumentId=134915>

- 20,580 tonnes of organic material were diverted through the compost sites; 68,877 vehicles visited compost depots.
- 161 tonnes of hazardous materials were collected through the Household Hazardous Waste (HHW) program.

Urban Forestry

- Trees within the City's urban forest inspected annually for diseases such as Dutch elm.
- 110,000 trees, approximately 60% lining city streets and 40% in civic parks.
- 10,000 trees proactively pruned each year.
- 2,000 citizen requests for tree health assessments, pruning and clearing of broken/hanging branches, tree removals and clarification of tree ownership.
- 800 trees planted as part of park and urban reforestation initiatives.

Pest Management

- 94,500 hectares of land in and around Saskatoon monitored seasonally to identify and treat mosquito larval habitat.

Major Projects and Initiatives

Environmental Sustainability

- Embedding Sustainability: Progress on the City's Triple Bottom Line (TBL) Policy included the creation of the TBL Framework and application of the assessment tool to 19 initiatives. The policy mandates that City initiatives are founded on good governance and seek to attain the greatest benefit through evaluation of environmental, social and economic criteria.
- Climate Action⁴:
 - Progress was made on 16 of 40 actions in the Low Emission Community Plan Actions, including the Home Energy Loan Program, cycling and walking infrastructure improvements, Bus Rapid Transit, landfill gas capture and Water Conservation strategy.
 - The \$30 million Facility Improvement Program moved forward on energy conservation measures in over 23 civic buildings, including improvements to lighting, heating, building automation systems, ventilation and water use.
 - Progress was made on 20 of 30 actions in the

⁴ City of Saskatoon Climate Action Plan: Progress Report 2020. https://www.saskatoon.ca/sites/default/files/documents/climate_action_plan-final-web-print.pdf

Corporate Adaptation Strategy, including the TBL Framework, Asset Management Strategy, Green Infrastructure Strategy and the Emergency Management Organization.

- Installed 12 vertical extraction wells in the northwest quadrant of landfill in the fall of 2020, bringing the total number of vertical wells connected to the existing landfill gas collection system to 41⁵. 200,000,000 standard cubic feet of landfill gas extracted in 2020, including 95% used for electricity generation (10,600 MWh) and 5% destroyed within the facility's enclosed flare.
- Green Infrastructure and Environmental Protection:
 - The Green Infrastructure Strategy (GIS) was introduced in 2020. The GIS outlines actions to enhance Saskatoon's Green Network by integrating green infrastructure into land use planning and asset management. Work began on five short-term initiatives, including development of green network education materials, collaboration with Meewasin, support for community green infrastructure initiatives, USask collaboration and work on developing natural areas management or restoration plans.

⁵ 2020 Integrated Waste Management Report. <https://pub-saskatoon.escribemeetings.com/filestream.ashx?DocumentId=134915>

- Work progressed on developing administrative structure and supports for implementation of the Wetland Policy and to assess process improvement opportunities for the Environmental Protection corporate support services.

Integrated Waste Management

- **COVID Impacts:** Impacts to waste service levels faced minimal disruption in 2020. There were a few weeks' delay in moving from bi-weekly to weekly garbage collection in May, the landfill suspended cash payments, two Household Hazardous Waste events were cancelled and compost depot openings delayed by a few weeks. Waste education programs were moved online where possible and some cancelled. There was a shift in waste generation with residential increasing by approximately 5% and commercial waste decreasing by about the same amount.
- **Waste Disposal Services:** A contract was established with Green Prairie Environmental for processing organics that will be collected in the citywide curbside program in 2023. Ongoing assessment of an accessible waste collection program continued, with a plan for execution in 2022. The contract with Cosmo Industries for processing material from the recycling depots was adjusted to account for market conditions and contamination rates.
- **Waste Reduction and Diversion:** Work progressed on Recovery Park; curbside residential organics; industrial, commercial, and institutional recycling and organics regulations; recycling depot improvements; provincial household hazardous waste regulation; requirements for storage and safe collection of waste at multi-unit buildings and vertical landfill gas well installation. The Solid Waste Reduction and Diversion Plan,

which provides a roadmap of actions that when combined could achieve the City's goal of 70% waste diversion within the next decade, was completed for delivery to Council in January 2021.



Protecting Our Urban Forest

- The Urban Biological Services program continued to monitor for Dutch elm disease and emerald ash borer. Monitoring programs are reviewed and adjusted as needed to protect Saskatoon's urban forest against invasive pests.
- Urban Biological Services confirmed one case of Dutch elm disease (DED) in Saskatoon's Montgomery neighbourhood. The infected tree was removed and disposed of in accordance with the City's DED Response Plan. An additional 20 trees were sampled with no additional positive test results for DED. A search to pinpoint the source encompassed the Montgomery, Fairhaven, Meadowgreen and South Industrial areas. The search found and removed 13 tonnes of improperly stored elm wood.
- The City's ongoing response to cottony ash psyllid outbreak resulted in the removal of 600 trees and 880 stumps in 2020. In addition, 375 trees were planted to replace removed trees. Replanting efforts will continue in 2021.
- A new invasive forest pest monitoring program was piloted in 2020. The pilot program focused on invasive wood wasps and wood boring insects in the North Industrial area.

Protecting Public Health

- Urban Biological Services monitored mosquito populations and the presence of the West Nile virus. The mosquito control program applied 4,500 kilograms of a biological control product to reduce mosquito populations.

Performance Measures

Performance Targets with Trends – ENVIRONMENTAL HEALTH							
Measures	Target	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Waste Diverted from the Landfill	Divert 70% of Saskatoon's waste from landfills by 2023	23%	23%	24%	26%	Improvement	
Reduce the City of Saskatoon's Corporate Greenhouse Gas Emissions	≥-40% from 2014 levels by 2023 and 80% below 2014 levels by 2050	108,900 tonnes CO ₂ e	113,368 tonnes CO ₂ e	111,443 (+5% relative to baseline)	Pending	Decline	



Fire Services

Service Outcomes

- To provide 24-hour emergency all-hazard response and continuity management services within the City of Saskatoon and surrounding municipalities, covered by service agreements, in order to build community resiliency, protect the public, reduce the loss of life and limit property damage.
- To provide public education and fire prevention service, including fire investigations, with the goal of increasing the level of safety and security in the community.
- To provide a major role in the delivery of pre-hospital care to the public of Saskatoon.
- To provide protective services outlined in *The Fire Safety Act*, *The Emergency Planning Act*, *The Cities Act*, and Saskatoon Fire and Protective Services Bylaw 7990.

Operating Budget: \$51.9 million

Capital Budget: \$3.0 million

Strategic Goal:



QUALITY OF LIFE



CULTURE OF CONTINUOUS IMPROVEMENT

2020 At a Glance

- 98.06% structure fires protected and saved by the Saskatoon Fire Department.
- 16,471 emergency and non-emergency calls required crews to respond.
- 5,776 inspections and re-inspections by the Fire Prevention & Investigation section.
- 2,799 property complaints received.
- 340 staff in Operations, Administration, Prevention & Investigation, Community Relations, Training, Emergency Management, Maintenance and Mechanical.
- 240 fire investigations – Fire Investigation Cube Van Unit, 2 SUV Fire Investigation Units.
- 105 Emergency Operations Centre Alerts sent to internal and external critical infrastructure partners
- 23 Mobile Command Unit activations.
- 15 fire engines, 3 aerial platforms, 2 rescue trucks, 3 wildland trucks, 3 water rescue craft, 2 tankers, 1 hazardous goods unit, 1 decontamination unit, 1 mobile command unit, 43 vehicles (cars, SUVs, vans, trucks).
- 12 Public Safety Alerts sent to residents.

Major Projects and Initiatives

Continuous Improvement

- The Saskatoon Fire Department (SFD) Executive Officers, IAFF Local 80 and Human Resources formed a joint Equity Diversity and Inclusion (EDI) Committee to find ways to work together proactively and develop a comprehensive plan.
- The Demolitions and Property Remediation Process was initiated and implemented, allowing increased safety and more timely reporting to stakeholders.
- A research project was started through a partnership with the University of Saskatchewan to evaluate the Remembering When Program for continuous quality improvement.
- 35 cell phones and 24 mobile data terminals were integrated into SFD trucks to increase the efficiency and effectiveness of service.

Enhancing Partnerships

- In March 2020 the Emergency Operations Centre (EOC) activated both a Municipal and an internal Emergency Coordination Centre. The City of Saskatoon Emergency Coordination Centre was led by Saskatoon Emergency Management. Subject matter experts from many departments in the City of Saskatoon worked together under the Incident Command Structure and Emergency Operations Centre processes to coordinate policy, procedures and response to COVID-19. The City's corporate values led and informed the Emergency Coordination Centres decisions.
- Partnered with Crocus Co-operative to collect over 45 tonnes of junk and garbage in back lanes.
- Established a Regional Resiliency partnership with 11 municipalities north and west of Saskatoon to maintain an emergency planning program as a regional group. The partnership is geared towards mitigation, preparedness, response and recovery as well as community education and readiness.

- Corporate Security moved to the SFD under the Emergency Management Organization (EMO) and completed over 18 Security Risk Assessments in collaboration with departments across the organization. A new tool was created to provide a holistic security risk rating for over 230 structures. Development began on the City's first Physical Security Standard.



Improving Response and Coverage

- Ongoing analysis using Geographical Information Systems (GIS) mapping to study new neighbourhoods and travel times to support improvements to service-level targets within the National Fire Protection Association 1710 benchmark.
- Continued development of Strategic Facilities Plan to optimize the location of fire stations and apparatus. Used a more focused approach to analyze data for the west end of the city, applying data-driven decision making to balance proactive measures and reactive responses.

Public Education and Safety

- Created a series of videos and posted on social media during Fire Prevention Week, including stove top fire, improper disposal of smoking materials, and smoke alarms. Offered virtual fire station tours.
- Produced and shared three educational fire safety videos for Saskatoon schools.
- Worked with school divisions and other community partners within the Community Threat Assessment and Support Protocol. Firestop program on 12 referrals to address fire setting behaviour while offering community resources and education.
- Responded to 1,150 requests for a lift assist and made 357 referrals to Client Patient Access Services. SFD staff and volunteers made over 650 phone calls to residents to help prevent future falls. Collected 10,335 discarded needles.

Performance Measures

Performance Targets with Trends – FIRE SERVICES							
Measures	Target	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Fire Response Time	≥ 90% (6.2 minutes)	80%	80%	77.0%	74.25%	Decline	
Representative Workforce*	Indigenous = 14.0%	4.2%	4.5%	4.8%	5.1%	Improvement	
	Visible Minority = 16.8%	2.1%	2.1%	2.1%	2.4%	Improvement	
	People Experiencing Disabilities = 22.2%	0.6%	0.9%	0.3%	0%	Decline	
	Women = 47.0%	9.9%	10.1%	10.8%	10%	Decline	

*The Saskatoon Fire Department is committed to cultivating a workforce that is representative of the diversity of Saskatoon's population. Targets are modelled after figures from the Saskatchewan Human Rights Commission. Numbers within this measure represent only the Saskatoon Fire Department.



Land Development

Overview

The City of Saskatoon is unique in that it is a land developer. Saskatoon Land operates on a level playing field with the private sector, providing financial returns to the City for allocation to civic projects and programs. Saskatoon Land is operated on a for-profit basis, with 100% of the surplus funds allocated for reinvestment in the community.

Service Outcomes

- To ensure an adequate supply of new infrastructure is in place throughout the city to accommodate new development and core civic services.
- To invest capital dollars in the provision of municipal infrastructure and create demand for durable products and employment, adding value to the economy and encouraging job growth, positive net migration and other important multiplier effects.
- To perform all real estate functions and activities for the Corporation, including the acquisition of future development lands and all corporate land requirements, administration of both internal and external leases, coordinating and overseeing the maintenance of lands held for future development, providing valuations and providing real estate advice to the Corporation as a whole.
- To construct arterial roadways, trunk sewers, primary water mains, storm water facilities, roadway interchanges, lift stations and suburban park development through the use of the Land Development capital program.
- To use development levies collected from prepaid servicing rates to fund installations of trunk sewers, arterial roads, storm ponds, lift stations, park development, primary water mains and a portion of new roadway interchanges.

Operating Budget: \$5.3 million

Capital Budget: \$53.5 million

Strategic Goals:



**ECONOMIC
DIVERSITY &
PROSPERITY**



**SUSTAINABLE
GROWTH**

2020 At a Glance

- \$134.1 million in net proceeds from the sale of property in Hampton Village, Willowgrove, Evergreen, Aspen Ridge, and Rosewood allocated by City Council to operating budgets and various capital projects since 2007.
- \$41.8 million in total sales revenues:
 - 204 residential lots sold for a total of \$30 million.
 - 3 industrial parcels totalling 6.43 acres sold for a total of \$1.6 million.
 - 2 multi-family parcels totalling 9.5 acres sold for \$6.2 million.
 - 1 City Centre commercial/mixed-use parcel totalling 0.86 acres sold for a total of \$4 million.
- \$1.9 million in total annual revenue from managing 80 leases of land and buildings.
- 7,000 acres of future development land managed/maintained.
- 12 parcels of land acquired over the past two years for various future civic projects.
- 11,400 m water, sanitary and storm sewer mains.
- 4,600 m sanitary and storm trunk sewers.
- 2,182 m laned roadways.
- 1,600 m primary water main.
- 1,060 m asphalt pathway.

Major Projects and Initiatives




Infrastructure Development

- Roads: Work began on the final two lanes of Fedoruk Drive between Central Avenue and Zary Road as well as the completion of the existing 2019 Taylor Street construction from Rosewood Gate to Meadows Parkway.
- Water and Sewer: Major underground water and sewer construction occurred in 2020. Trunk Sewers and Primary Water Mains were installed along McOrmond Drive from Brighton Common to 8th Street up to 2100mm in size constructed to 10m in depth. Additional trunk sewers were also constructed within the Brighton neighbourhood along Shakamohtaa Street. Water, Sanitary Sewer and Storm sewer direct service mains were constructed in the Aspen Ridge neighbourhood as well as the Brighton neighbourhood.

Neighbourhood Updates

- Aspen Ridge: All roadway projects were completed in 2019. Water and sewer projects during 2020 included previously approved projects as well phase C north of Feheregyhazi Boulevard.
- Brighton: Water and sewer direct service mains were the focus in 2020, with residential roadways starting in 2021 west of McOrmond Drive and north of 8th Street.
- Kensington: Roadwork was completed along Kensington Boulevard. Water and sewer main construction is planned in 2021.
- Marquis: Phase II roadway construction completed in 2019 in the Marquis Industrial area, negotiations and detailed design for second entrance into the subdivision from Wanuskewin Road.
- Rosewood: Taylor Street road construction connecting residential areas to the Rosewood commercial area was completed in 2020.

Performance Measures

Performance Targets with Trends - LAND DEVELOPMENT							
Measures	Targets	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Residential Infill Development (5 Yr. Avg)	Average of 25% Development Over the Last 5 Years	2013-2017 13.7%	2014-2018 14.8%	2015-2019 13.9%	2016-2020 13.6%	Neutral	
Supply of Residential Land (Units)	1-2 Year Supply	4,766	3,668	3,799	3,529	Improvement	
Supply of Industrial Land (Acres)	2 Year Supply	223	238	242	236	Improvement	



Policing

Overview

The Saskatoon Police Service (SPS) is committed to providing service based on excellence to ensure a safe and secure environment. We police in partnership with the community, recognizing that public safety is key to a healthy, growing city. Individuals, families, community groups, social agencies, businesses and visitors all benefit from the many programs and services offered through the Policing business line.

Service Outcomes

- To provide service to the community in a number of core areas: Emergency Response, Quality Investigations, Traffic, and Community Involvement.
- To reduce crime and victimization by working in partnership with the community to develop collaborative strategies.

2020 At a Glance

- 262,844 calls received, including 99,950 emergency calls
- 21,757 traffic tickets
- 9,214 detention arrests
- 677.53 authorized staff members at SPS:
 - 472 officers
 - 64.5 Special Constables
 - 134.03 FTE Civilians

Operating Budget: \$99.7 million

Capital Budget: \$1.9 million

Strategic Goal:



QUALITY
OF LIFE

Major Projects and Initiatives

COVID-19

- Like many organizations, the Saskatoon Police Service (SPS) was required to adapt to rapidly changing conditions brought on by the COVID-19 pandemic. Many of these adaptations extended into 2021. Some have led to more efficient ways of doing business without sacrificing service provision. These will be evaluated for implementation on a permanent basis.
- The Telephone Reporting Unit (TRU) is staffed 24 hours a day by members of the SPS and primarily responds to non-urgent calls for service. The formation of the TRU freed up additional frontline officers to answer emergency calls more quickly while reducing points of contact between members and the public to stop the potential risk of community transmission.
- The SPS Service Centre was closed to the public from March 18 to May 21, 2020 to minimize the spread of COVID-19. Once reopened, the Service Centre implemented safety and distancing measures but the public was still encouraged to call to report non-urgent matters to reduce the number of people in the Service Centre at any one time.
- Preventative measures kept confirmed positive cases of COVID-19 amongst civilian and SPS members in 2020 to twelve.




Mobile Testing Unit

- In September 2020, the SPS unveiled a new Mobile Testing Unit, which allows officers to test drivers for alcohol or drug impairment at the scene immediately after making a vehicle stop. The Mobile Testing Unit has an Intoximeter EC/IR II to test for alcohol impairment and a Draeger Drug Test 5000 Oral Fluid Device used to test for drug impairment.

Movements for Police Reform

- The death of George Floyd in the United States led to rallies across North America in recognition of the Black Lives Matter (BLM) movement. Most of the rallies called for changes to the way police interacted with visible minorities and the way money was allocated to police by municipalities (the “Defund the Police” movement). A rally in support of BLM was held in Saskatoon in June 2020.
- The SPS recognizes the significance of this movement and other movements related to BLM, such as Indigenous Lives Matter, and supports calls for reform to make the service more transparent and our community safer. The SPS proactively engaged in a number of initiatives to improve transparency and trust and find solutions to enhance safety and security within the community. These include:
 - Expansion of the Police and Crisis Team (PACT) to respond to persons in need who are experiencing significant mental health or addiction issues
 - Implementation of an Alternative Service Delivery Model to respond to community safety concerns in the most appropriate and cost-effective manner
 - Continued involvement and support with community safety initiatives, such as Sawêyihotân, the Restorative Action Program (RAP), Mobile Crisis, Community Support Program and the Okihcitawak Patrol Group (OPG)
 - Implementation of an Executive position responsible for ensuring that the fundamentals of equity, inclusion and diversity are recognized and incorporated throughout the organization
- A project is currently underway to review police calls to determine which calls could be redirected to an alternative service provider given a threat assessment and the capabilities of the alternative provider.

Performance Measures

Performance Targets with Trends – POLICING							
Measures	Targets	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Annual Decrease in Crime Rates	≥ -5.0% Over Previous 5-Year Average	-2.1%	0.2%	-5.8%	-6.0%	Improvement	
Annual Decrease in Traffic Collisions	≥ -5.0%	-3.1%	-11.5%	-8.4%	-41.7%	Improvement	
Representative Workforce*	Indigenous = 14.0%	9.8%	10.1%	10.1%	9.7%	Decline	
	Visible Minority = 16.8%	5.6%	5.4%	5.7%	6.0%	Improvement	
	People Experiencing Disabilities = 22.2%	5.1%	5.8%	5.6%	5.6%	Neutral	
	Women = 47.0%	43.1%	43.6%	43.7%	43.7%	Neutral	

*The Saskatoon Police Service is committed to cultivating a workforce that is representative of the diversity of Saskatoon's community population. Targets are modelled after figures from the Saskatchewan Human Rights Commission. Numbers within this measure represent only the Saskatoon Police Service.



Operating Budget: \$32.8 million

Capital Budget: \$5.3 million

Strategic Goal:



QUALITY OF LIFE

Recreation and Culture

Service Outcomes

- To provide opportunities for the public to participate in and enjoy the benefits of sport, recreation, culture and park activities.
- To provide paid admission programs, including swimming, skating, fitness, recreation, life skills, golfing, the zoo and children’s amusement rides.
- To provide facilities and outdoor open spaces in support of community-based programs, festivals and special events.
- To provide services and programs that meet community needs and result in increased visits to all facilities.
- To provide recreation and parks facilities, spaces and programs directly and in partnership with other organizations.

2020 At a Glance

Culture & Open Spaces

- 20 major arts, cultural and heritage organizations supported, attracting 987,567 visits.
- 1,286 hectares of open space, including buffers, berms, and medians.
- 1,046 hectares of park space.
- 49.35 hectares of cemeteries.
- 180 km of park pathways.
- 14.8 hectares of pathways and green space at River Landing.

Facilities & Programs

- 457,561 visits to City-operated Leisure Centres.
- 300,000 visits (approximately) to riverfront trail at River Landing.
- 101,133 rounds of golf played.
- 70,546 visits to Forestry Farm Park & Zoo.
- 57,255 rental hours booked to community groups at leisure facilities.
- 34,489 participants in summer playground programs.
- 283 outdoor sports fields and 6 Leisure Centres.

- 5,037 people registered in swimming lessons at Leisure Centres and 988 registered in recreation programs for a grand total of 6,025 people registered in recreational activities.
- Due to COVID-19, the City operated 20 of the 30 paddling pools and 17 of 21 spray pads. There were no registered programs at outdoor pools, no youth centres and no travelling van programs. Nutrien Playland at Kinsmen Park did not open due to COVID-19.

Major Projects and Initiatives

Continuous Improvement

- Completed replacement of the pump house irrigation unit at Holiday Park Golf Course.
- Completed replacement of Lions Arena ice field, boards and glass.
- Upgraded arena lights at ACT and Cosmo Arenas to LED under the City's Energy Performance Contract (EPC).
- Began construction of the east washroom facility at Gordon Howe Campground.
- Improved safety and quality of play of neighbourhood soccer fields and ball diamonds through the implementation of additional infield renovation and topdressing services.
- Develop capital planning, lifecycle replacement and funding strategies for sport fields, recreation facilities and park recreation amenities.

Culture Plan Implementation

- The City invested \$838,900 in 20 major cultural organizations. The 2020 pandemic shut down many cultural activities, with the live performing arts sector being particularly hard hit. Organizations pivoted quickly to offer programming in COVID-19 safe ways and reimagine how they could continue connecting with the community.
- The first two "Saadat Qalbi/Miyawâtam 1, 2 and 3" sculptures by Ruth Cuthand and Suada Jailan were installed at 602 20th street and at 241 Second Avenue, with the third to be installed at Broadway Avenue and Main Street in 2021.

Forestry Farm Park & Zoo Master Plan

- The 22nd BHP Enchanted Forest set new attendance records during a pandemic that forced the cancellation of most other special events in Saskatchewan. The event themed "Christmas Staycation" attracted 91,995 visitors from November 20th through January 9th.
- Construction began on the new Prairie Dog and Butterfly Exhibits.

Leisure Centres

- Leisure Centres were closed March 16, 2020 due to COVID-19 and did not reopen until late July. Program and service capacities were reduced significantly and continued to be modified throughout the year based on guidelines from the Chief Medical Health Officer and the provincial government's Re-open Saskatchewan Plan.
- Gender inclusivity is identified as a priority objective in the current Recreation and Parks Master Plan. Several measures were taken to ensure that all members of the community feel safe and included in Leisure Centres.
- Warranty work was completed at the Saskatoon Field House during the pandemic closure, including repainting the track surface and correction of deficiencies on the lobby floor and stairs. Bathrooms were refitted with touchless toilet flushers, sink faucets, hand towel and soap dispensers.
- Completed the dive tower at the Shaw Centre. The project involved refinishing the concrete on the platforms, replacing handrails and matting, and repainting the entire structure. During the pandemic closure, the family pool, warm-up pool and hot tubs were drained and the basins cleaned and re-grouted as required.
- The Corporate LeisureCard initiative was launched in September 2020 to provide employees of eligible businesses a 20% discount on all LeisureCard purchases. The Corporate LeisureCard is available to businesses and organizations with a minimum of 25 employees and offices physically located within city limits.
- A Fitness Review of dryland drop-in fitness classes led to the development of a new framework based on four main categories: Beginner/New to Fitness, General Fitness, Gentle Fitness and Wellness. The new framework will enable instructors to provide exercise modifications and low, moderate or high intensity options to class participants.
- Shaw Centre's 50 m pool was closed from August 6 to 30, 2020 to complete the second phase of the pool deck replacement project.

Major Projects and Initiatives

Off-leash Dog Parks

- Completed upgrades to the off-leash dog park north of Hampton Village.

Parks

- Completed infrastructure upgrades to the following parks: Parc Canada, Albert Milne, Dr. J Valens, D.L. Hamilton, B.J.M. Ball Diamond, Crocus and Albert Recreation Unit.
- Continued development of a portfolio management framework to prioritize business plan objectives and investments through the Building Better Parks capital allocation process.
- Park and Open Space service levels were successfully applied to an additional 3.9 hectares of park and 1.6 hectares of open space inventory.

Partnerships

- Completed construction at the Shakespeare on the Saskatchewan site.
- Phase 5 of the Gordie Howe Sports Complex Master Plan was put on hold due to the pandemic but is set to resume in 2021, starting with the multisport facility, ticket booth, additional storage and landscaping.

Performance Measures

Performance Targets with Trends – RECREATION AND CULTURE							
Measures	Targets	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Participation at City Recreation Facilities	≥ 6,600 Visits/1,000 Population	6,667	7,613	6,902	2,339*	Decline	

*The COVID-19 pandemic significantly impacted this service.



Taxation and General Revenues

Overview

As required by *The Cities Act*, the City of Saskatoon must pass a balanced operating budget each year. In other words, legislation mandates that the City cannot budget for an operating surplus or deficit, unlike federal and provincial governments. As a result, the City collects the necessary amount of property tax required to balance the budget after applying all other revenue sources. If a revenue gap exists, then the property tax increase fills this gap.

The City's 2020 Operating Budget included total operating expenditures of \$532.1 million, an increase of \$21.7 million, or 4.25%, over the Approved 2019 Operating Budget.

In 2020, 1.00% of the property tax was equivalent to \$2.4 million. Thus, the property tax increase for 2020 generated an additional \$9.1 million for the City's Operating Budget.

For 2020, the City invested \$377.2 million in various capital projects. This is an increase of approximately \$116.8 million, or 44.9%, over the Approved 2019 Capital Budget. A large portion of this increase is related to the New Central Library Project.

Grants-in-lieu of taxation are received from federal and provincial governments for properties they own that are exempt from taxation. These are equivalent to property taxes calculated on these properties and application is made to the governments to pay this amount. The most significant portion of grants-in-lieu comes from civic utilities, such as Saskatoon Light & Power, Water, Wastewater and Storm Water. Civic utilities are treated like utility corporations that would pay taxes for using property, both above and below the surface, to conduct business.

Also included, General Revenues not dedicated for any particular purpose other than to fund general administration and the provision of any and all programs and services.

Operating Budget: \$(430.5) million

Capital Budget: \$0.0 million

Strategic Goals:

 ASSET & FINANCIAL SUSTAINABILITY



 ECONOMIC DIVERSITY & PROSPERITY

2020 At a Glance

Final Assessment Roll for 2020

Total Assessment for Saskatoon:	\$53,791,266,100
Total Number of Properties:	98,022
Total Taxable Residential Condos:	24,214
Total Taxable Residential (less than 4 units):	67,093
Total Taxable Assessment:	\$46,782,525,892
Taxable portion:	\$36,253,331,352 (77.5% of total)
Exempt portion:	\$10,529,194,540 (22.5% of total)

Performance Measures

Performance Targets with Trends - TAXATION AND GENERAL REVENUES							
Measures	Targets	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	87%	82%	Not Available*	Not Available*	Not Available*	 NEUTRAL
Annual Municipal Property Tax Increase	≤ Municipal Price Index	2.89%	3.79%	4.40%	3.70%	Improvement	 NEUTRAL

*Updated information for this measure will be available in late 2021.



Operating Budget: \$120.2 million

Capital Budget: \$44.9 million

Strategic Goal:



MOVING
AROUND

Transportation

Service Outcomes

- To plan, design, build, maintain, operate and regulate the City's expanding transportation systems.
- To provide fixed route service on designated bus routes as well as service for people with mobility issues.
- To provide services for maintenance and rehabilitation of all roadway assets, including roads, bridges and overpasses, sidewalks, pathways, cycle tracks and back lanes.
- To efficiently move people, services and goods, while minimizing the environmental impact and promoting sustainability.
- To provide services related to parking supply management and parking enforcement, traffic noise attenuation, signal operation, street lighting, seasonal lighting, sidewalk and back lane maintenance, street sweeping and snow and ice management.
- To provide a coordinated approach to the delivery of services through strengthened collaboration between departments.

2020 At a Glance

Bridges and Structures

- 51 overpasses
- 24 pedestrian crossings
- 8 bridges
- 20 km of sound attenuation walls
- 5 km of retaining walls

Roads and Sidewalks

- 4,235.7 lane km of paved roadways, including 2,138.7 local, 823.7 km collector, 765.3 km arterial, 463.9 km expressway and 44.1 km P3
- 406 lane km of gravel back lanes
- 30 km of boundary gravel roadways
- 1,655 km of sidewalk
- 2,386 km of curb

Transportation

- 2,886 paid parking stalls
- 593 traffic count stations
- 409 seasonal decorations on streetlights
- 310 signalized intersections
- 201.2 km of cycling-specific infrastructure

Public Transit

- 4.6 million riders used conventional Transit
- 65,000 riders used Access Transit
- 170 public transit buses
- 123 conventional 40-foot diesel buses (10 refurbished in 2020)
- 30 mid-sized para-transit diesel buses providing Access Transit Demand Response Services
- 9 articulating buses
- 8 mid-sized low-floor 30-foot diesel buses
- 40 bus routes (including 3 high-frequency corridors) operating on 276 km of streets, providing service to 1,500 bus stops, 242 of which are equipped with shelters
- Saskatoon Transit was a finalist in Canada's Safest Public Transportation Employer

Saskatoon Commuters

Saskatoon Census Subdivision (2016):

- 86.6% drive car, truck or van
- 5.1% public transit
- 4.5% walk
- 2.2% bicycle
- 1.5% other

Major Projects and Initiatives

Asset Management

- Continued to build a pavement condition baseline, including analyzing data on roadway condition, bridge deck testing and sidewalk condition to ensure scientifically based decisions following asset management principles.
- Continued to improve curb, sidewalk and facility accessibility for wheelchair users and those with limited physical mobility.
- Continued automation of Sign Shop operations to better track work orders and provide more timely communication to the public on road closures.
- Continued mapping current business processes for development review and driveway crossing permits.

Building Better Roads and Sidewalks

- Completed rehabilitation of Sid Buckwold Bridge and the Idylwyld Drive and 1st Avenue over 19th Street ramps.
- Completed 175 lane km of roadway preservation projects and addressed maintenance, repair or replacement of sidewalks adjacent to those roadways.
- Completed a third year of roadway crack sealing to help extend the life of our roadways.
- Performed various maintenance work on 27 km of sidewalks.
- Used close to 2,000 tonnes of asphalt for pothole repairs.

- Removed close to 23,300 tonnes of debris through the street sweeping program.
- Graded approximately 415 km and reconstructed 8.7 km of back lanes.

Improving Transit Experience

- During an unprecedented year for Canadian employers, Saskatoon Transit was named a finalist in Canada's Safest Public Transportation Employer, along with Metrolinx, Voyago Transportation and the winner, Jazz Aviation. The list of finalists offers a snapshot of the best and brightest companies in workplace safety and honours OHS professionals who stepped up when it mattered most.
- Project development of the Bus Rapid Transit system continued throughout 2020. Engagement continued with the Nutana Stakeholder Committee.

Neighbourhood Traffic Issues

- Neighbourhood Traffic Reviews were conducted for the remaining developed neighbourhoods in the city. Since the program began in 2013, reviews have been completed for 75 neighbourhoods. A new process, Community Traffic Reviews, will begin in 2022 and focus on arterial streets bordering the neighbourhoods.
- With significant community engagement undertaken in 2019 to identify enhancements to the Residential Parking Program, proposed bylaw amendments were brought forward for Council consideration in 2020.




Transportation Network

- Work continued on the City's Transportation Strategy, including development of operating procedures and a programs charter as well as draft policy documents for traffic signal operations, pavement markings and signing.
- Work continued on implementation of the Active Transportation Plan, including conceptual design and community engagement on five neighbourhood bikeway corridors and planning and functional design for \$20 million worth of sidewalk infill. Revisions to the Bicycle Bylaw were approved and an educational campaign was developed and delivered to educate the public on the updated bylaw. An audit of active transportation bridge structures was completed.
- Parking Services modified various parking programs to remain responsive to community needs during the pandemic, including suspending pay parking requirements for a period of time and modifying permit programs and impound operations.
- A review of the Residential Parking Program led to a number of program improvements.
- Initiated a two-year capital project to remove parking meter posts, repair the amenity strip and re-establish line marking of parking spaces.

Snow Removal

- Service level commitments were met for all snow events, with the exception of the extreme snowfall in November 2020.
- In response to the November snowstorm, city-wide snow clearing and removal was completed, including priority streets and local streets in residential neighbourhoods. Over 90,000 truck loads of snow were removed from Saskatoon's streets and hauled to snow management facilities.
- All equipment used for snow removal were equipped with GPS devices, including graders, snow plough trucks, sander trucks, loaders, sidewalk ploughs and smaller support trucks and vehicles. GPS improves work progress tracking, reduces fuel consumption, increases safety and finds efficiencies.
- Planning began on the installation of Environmental Sensor Stations to support winter maintenance decision making.
- Development began on a Salt Management Plan to better manage salt usage while improving winter driving conditions.

Performance Measures

Performance Targets with Trends - TRANSPORTATION							
Measures	Targets	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Transit Rides per Capita	≥ 62	31.7	33.7	35.3	16.74**	Decline	
Cycling-Specific Infrastructure in Kilometres	10% Increase, for a Total of 188 km by 2023	179 km	192 km	200 km	201.2 km	Improvement	
Transportation Choices	20% of People use Cycling, Walking or Transit to get to Work	Not Available	Not Available	Not Available*	Not Available*	Not Available	
Annual Decrease in Traffic Collisions	≥ -5.0%	-3.1%	-11.5%	-8.4%	-41.7%	Improvement	

*The next update for this measure will be after the 2021 Census.

**The COVID-19 pandemic significantly impacted this service.



Urban Planning and Development

Service Outcomes

- To provide an increasingly sustainable community and enhanced quality of life consistent with the vision and core strategies in the City's Official Community Plan.
- To revitalize and sustain existing areas through local area plans, strategic investments, rejuvenation projects, Crime Prevention Through Environmental Design (CPTED) reviews, and incentives for supportive and attainable housing.
- To provide support for economic development through collaboration with local and regional business organizations, assisting the start-up of new businesses, providing advice and timely review of development and building applications.
- To provide leadership in planning for future growth in line with the City's Growth Plan to Half a Million, which links land use, transportation, and infrastructure in more effective, efficient, and sustainable ways.
- To provide a healthy and fair marketplace and ensure the health and safety of owners and occupants through building and plumbing inspections, licensing of new and established businesses, and permit and development application reviews.
- To provide improved public spaces throughout the city through streetscape master plans and urban design projects in strategic areas, business improvement districts, and growth corridors.
- To provide an adequate supply of attainable housing choices by working with community partners, developers, and builders.
- To provide clear information to City Council, excellent customer service to clients and meaningful consultation to stakeholders.

Operating Budget: \$6.9 million

Capital Budget: \$5.4 million

Strategic Goals:



**ECONOMIC
DIVERSITY &
PROSPERITY**



**QUALITY
OF LIFE**



**SUSTAINABLE
GROWTH**

2020 At a Glance

Supporting the Community and Economy

- 12,073 licensed businesses operating in Saskatoon
- 4,707 property-use and safety-related complaints required attention
- 3,495 building permits issued, with construction value over \$593 million
- 1,176 development permits issued

Development and Attending to Growth

- 151 attainable housing units created through various programs in the City's Housing Business Plan
- 49 subdivision applications processed, reflecting demand for fully serviced residential, commercial and industrial building sites in all areas of the city
- 25 CPTED reviews conducted on various parks, neighbourhoods and major capital projects to ensure safe design
- 23 discretionary use applications processed, including 3 garden and garage suite applications and 5 childcare centres
- 16 neighbourhoods have approved Local Area Plans; Exhibition Local Area Plan approved in 2020
- 16 rezoning applications received
- 10 condominium applications received
- 5 applications approved for facade conservation and enhancement projects
- 3 vacant lot incentive applications approved, resulting in new development on chronically vacant sites
- 1 Official Community Plan land use amendment and 6 Concept Plan amendments received

Major Projects and Initiatives

Building and Administration Bylaws

- Work progressed on the development of a more comprehensive drainage regulatory model, including release of Residential Property Lot Grading Guidelines.
- Zoning and Business License Bylaw amendments put in place to allow for and regulate provision of short-term accommodations through hosting platforms such as Airbnb and VRBO.

Continuous Improvement

- COVID-19 led to most services moving online. This supported planned work to improve service delivery with the adoption of new technology as part of the Cornerstone project, including:
 - Full implementation of electronic drawing submission, concurrent plan reviews and temporary customer portal.
 - Implementation of a single point of customer contact assigned to each commercial permit file.
 - Website improvements to target two key user groups: professional builders and Do It Yourself builders.
 - Video field inspections.
- Released the Good Neighbour Guide, which provides a one-stop, easy to read source of information on common bylaw regulations and generally held expectations of good neighbours.

Enhancing Partnerships

- Created the Cornerstone Stakeholder Advisory group to provide input on ongoing changes within the building, development and business licensing program.
- Planning and engineering work continued with several First Nations, who purchased land in Saskatoon and are in the process of creating urban reserves.
- Work progressed on a resource to assist first-time developers in navigating the land development process in Saskatoon.
- Work continued on the University Sector Plan to support University of Saskatchewan development plans.
- Work continued on addressing safe public access to washrooms in the downtown, both in response to COVID-19 and safety concerns in and around existing public washroom facilities.
- In September 2020, the Saskatoon North Partnership for Growth (P4G) partners' councils jointly approved a P4G District Planning Agreement and a P4G Official Community Plan, which are fundamental to the new P4G Planning District. Work continued on drafting a P4G Zoning Bylaw, which will implement the P4G Official Community Plan.

Major Projects and Initiatives

Legalizing Existing Suites Program

- Continued to offer Legalizing Existing Suites program to qualified property owners, with 17 occupancy permits issued in 2020.

Planning for Growth




- City Council adopted the renewed Official Community Plan (OCP) in June 2020. It was approved by the provincial Ministry of Government Relations in August and formally put in place as the new OCP for Saskatoon.
- The Comprehensive Review of the Zoning Bylaw brought forward the first package of amendments to the Zoning Bylaw; work continued on additional amendments.
- The Corridor Transformation Plan was approved in January 2020, guiding further work on the Corridor Planning Program. In March, amendments to the Zoning Bylaw were made to reduce parking requirements for sites adjacent to the identified corridors, recognizing the potential for BRT to reduce driving and the need for private parking spaces in these areas.

- Significant progress was made on the Cornerstone project, which consolidates initiatives from the Strategic Plan, Building and Development Operational Review, Infill Roundtable and Development Civic Service Review to support the delivery of streamlined business practices. The goal is to become a national leader in permits and inspections, which will see planned improvements supporting online submission of commercial building and development permits, concurrent digital plan review and streamlined business processes.

Responding to Business

- In consideration of pandemic conditions, enhanced opportunities for outdoor dining and retail were implemented under the parking patio program, including year-round operation, elimination of fees and allowance for patios directly on asphalt parking spaces.
- Based on findings of the annual taxi cost index review, fee increases were approved to ensure fares remain consistent with the costs of operating a taxi.
- The removal of the provincial cap on the number of cannabis related stores permitted to operate allowed the City to reduce Cannabis Business License application fees while maintaining cost recovery objectives.

Performance Measures

Performance Targets with Trends - URBAN PLANNING AND DEVELOPMENT							
Measures	Targets	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Residential Infill Development (5 Yr. Avg)	Average of 25% Development Over the Last 5 Years	2013-2017 13.7%	2014-2018 14.8%	2015-2019 13.9%	2016-2020 13.6%	Neutral	
Number of New Attainable Housing Units	≥ 200 New Units Annually across Housing Continuum	377	142	145	151	Improvement	
Vacancy Rates for Rental Housing	Average of 3% Vacancy Rate over the Last 10 Years	2008-2017 4.48%	2009-2018 5.15%	2010-2019 5.50%	2011-2020 5.48%	Neutral	



Utilities

Service Outcomes

- To provide safe, reliable and cost-effective electricity in an environmentally responsible way.
- To provide quality drinking water, collection and treatment of wastewater, and storm water collection.
- To provide long-term, sustainable management of Saskatoon's water and energy resources.
- To provide residential recycling and food and yard waste collection and processing.
- To provide revenue for the City through fees generated by services.

Operating Budget: \$370.6 million

Capital Budget: \$92.0 million

Strategic Goals:



ASSET &
FINANCIAL
SUSTAINABILITY



ENVIRONMENTAL
LEADERSHIP

2020 At a Glance

Saskatoon Light & Power

- 60,717 customers
- 1,018 km of overhead lines in the transmission and distribution network
- 697 km of underground power cable

Storm Water Drainage and Collection System

- 13,772 catch basins (13,445 existing, 317 proposed)
- 2,876 service connections, 9,214 manholes
- 746 km of storm sewers, 44 km of sub-drainage, 4 km of force mains
- 28 wet ponds, 8 dry ponds, including 3 natural ponds and 2 constructed wetlands

Water Treatment Plant and Distribution System

- 40.2 million cubic metres treated per year
- 71,398 service connections
- 15,116 valves
- 7,418 fire hydrants
- 1,192 km of water mains

Wastewater Treatment Plant and Collection System

- 28.9 million cubic metres of wastewater treated per year
- 71,301 service connections
- 11,975 manholes
- 1,092 km of sanitary mains, 24 sanitary sewer lift stations, 51 km of force mains

Waste Services

- 2.6 million residential curbside garbage collections per year with a 99.97% success rate
- 71,700 single-family homes provided with curbside recycling services
- 71,000 single-family homes and 700 multi-family properties receive garbage collection services by a fleet of 31 collection trucks, including side loader, rear loader and forklift trucks
- 33,000 tonnes diverted from the landfill, for a diversion rate of 26%

Major Projects and Initiatives

Power Generation Initiatives

- Reviewed an asset management plan to address Saskatoon Light & Power (SL&P) infrastructure renewal issues, growth requirements and service levels.
- Work continued on the LED Streetlight Conversion program using funds from the federal Low Carbon Economy Fund. The City was a successful recipient of funding in a challenge to reduce carbon dioxide emissions through energy efficiency. On completion, the project will reduce carbon dioxide (CO₂e) emissions by 5,800 tonnes annually.
- Completed rehabilitation of the Avenue C Substation, which serves a large portion of downtown.
- Began the rebuild of the Bunn Substation, which serves the north-east portion of the franchise boundary.
- Initiated Request for Quotation to complete a full feasibility study for Parcel M Utility-Scale Solar Power project, also known as “Dundonald Avenue Solar Farm” project.
- Explored options with SaskPower and industry stakeholders to update customer self-generation programs for improved financial sustainability.
- Collaborated with SaskPower on an upgraded transmission line along Attridge Drive to serve both utilities while minimizing infrastructure.




Wastewater Initiatives

- Construction continued on the Digester #4 and Heating Building Upgrade projects at the Wastewater Treatment Plant.
- Lined 13.2 km of sanitary sewer mains.

Water Initiatives

- In response to COVID-19, the City modified the 2020 Capital Construction Program Strategy. While the majority of construction projects continued as planned in 2020, water infrastructure improvements that would have significant and direct impact on the public and were not considered in critical condition were deferred. As a result, approximately 59 lead water service connections were replaced before further replacements were postponed until future construction seasons.
- Work continued at the Water Treatment Plant, including enclosure and security upgrades and transfer pumping and electrical upgrades.
- Work continued on the North East Sector Reservoir and Acadia Pump replacement.
- Replaced 4.6 km of water main.
- Implementation of Advanced Metering Infrastructure project continued, with 76% of all water meters in Saskatoon now equipped with smart communication modules to allow remote readings.

Performance Measures

Performance Targets with Trends - UTILITIES							
Measures	Targets	2017	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Waste Diverted from the Landfill	Divert 70% of Saskatoon's Waste from Landfills by 2023	23%	23%	24%	26%	Improvement	 NEEDS IMPROVEMENT
Reduce the City of Saskatoon's Corporate Greenhouse Gas Emissions	≥-40% from 2014 levels by 2023 and 80% below 2014 levels by 2050	108,900 tonnes CO ₂ e	113,368 tonnes CO ₂ e	111,443 tonnes CO ₂ e (+5% relative to baseline)	Pending	Decline	 NEEDS IMPROVEMENT
Key Civic Infrastructure Status	B Service Level	B	B	B	B	Neutral	 ON-TRACK



Services Provided by the City of Saskatoon

OFFICE OF THE CITY MANAGER

The City Manager is responsible for planning, directing, supervising, coordinating and controlling all municipal operations. This includes providing advice and help on municipal operations, investigating and reporting on all matters referred by City Council and Committees of Council, and submitting capital and operating budgets to Council for review.

The City Manager chairs the Administrative Leadership Team, which coordinates all management and operational matters. It is comprised of the department heads of Strategy and Transformation, Corporate Financial Services, Community Services, Transportation and Construction, Utilities and Environment, Saskatoon Fire, Human Resources, the City Solicitor, the City Clerk, the Chief Public Policy and Government Relations Officer as well as two past chairs of the Senior Management Team.

All department heads, directors and civic employees fall under the purview of the City Manager. This includes appointment, promotion, demotion and suspension of employees.

Exceptions include boards and commissions responsible to City Council and employees appointed directly by City Council.

Public Policy and Government Relations

The Office of Public Policy and Government Relations is primarily responsible for building and maintaining relationships with federal and provincial orders of government, municipalities, municipal associations, Indigenous organizations, think tanks and other relevant stakeholders. In performing this key function, the division analyzes key policy decisions, issues, and trends emerging from other orders of government, and public policy organizations, as they relate to the policies and operations of the City of Saskatoon.

Office of the City Clerk

The primary responsibility of the City Clerk's Office is to administer the City's legislative processes.

Responsibilities include: preparing and distributing agendas, minutes, and decisions of City Council and its committees; ensuring that the business of City Council and its committees is conducted in accordance with *The Cities Act* and other relevant legislation; maintaining corporate records and

City Archives; conducting municipal elections; administering the provisions of *The Local Authority Freedom of Information and Protection of Privacy Act*, and providing administrative support services to City Councillors.

Office of the City Solicitor

The Office of the City Solicitor provides general and specialized legal services. Reporting directly to the City Manager, the Office gives legal advice to City Council, Committees of Council, the City Manager, the City Clerk and other civic departments. It represents the City at all levels of court, including bylaw enforcement prosecutions, appeals for the City and all claims made by or against the City.

The Office drafts legislation, arranges for insurance for the City and provides legal services to all civic departments and boards. Its services also include land transactions, contracts, loans and debentures, expropriations and tax collections.

CORPORATE FINANCIAL SERVICES DEPARTMENT

The role of the Corporate Financial Services Department is to ensure the management and sustainability of the City's financial transactions (including all aspects of finance, purchasing and inventory), the Land Bank Program, the City's real estate needs, and the Corporate Risk management program. These responsibilities and services are delivered through five divisions: Corporate Revenue, Finance, Supply Chain Management, Saskatoon Land, and the Corporate Risk Office.

Corporate Revenue

The Corporate Revenue Division is responsible for the functions of property assessment and property taxation, as well as utility services, including meter reading, billing and collection. It provides data management and customer support for parking and other bylaw tickets, as well as animal and taxi licenses. Corporate Revenue is also responsible for the collection, control, and disbursement of all corporate funds, including the investment, debt, and banking requirements; the oversight of accounting controls and cash handling procedures throughout the organization; and the administration of the General Licensing and Taxi Bylaws.

Services Provided by the City of Saskatoon

Finance

The Finance Division consists of several different sections, including Financial Planning, Corporate Accounting, Budget, and Investment Services. Finance assists other departments in collecting, understanding and presenting financial information that assists with effective decision making and improved controls.

At a high level, Finance is responsible for the following:

- Oversight and implementation of day-to-day financial operations.
- Planning for financial sustainability of civic operating and capital budgets.
- Ensuring the City has accurate information on costs of services and revenues to inform decision making.
- Setting leading practices, policies and controls.
- Ensuring appropriate financial accountability at all levels of the Corporation.

Supply Chain Management

The Supply Chain Management Division is responsible for Procurement, in accordance with Council Policy No. C02-045, and Inventory and Asset Disposal. The Procurement section provides expertise in all areas of procurement and ensures goods, services and construction are procured at the best value possible through open, fair, competitive and transparent procurement processes. Risk to the Corporation is mitigated through adherence to our procurement policies, protocols, and contractual obligations. The Inventory and Asset Disposal section oversees the management of inventory for the Corporation, as well as, asset disposal through sales, auctions and recycling. This section also operates a central stores facility and recycles computer equipment, photocopiers, toner, furniture, cell phones and batteries.

Saskatoon Land

The primary responsibility of Saskatoon Land is to administer the Land Development business line. Saskatoon Land ensures an adequate supply of residential, institutional, and industrial land at competitive market value; provides innovation and leadership in design for new growth; and yields financial returns on investment to the City for allocation to civic projects and programs within the

community. In addition, the department is tasked with providing real estate services on behalf of the corporation.

Corporate Risk Office

The Corporate Risk Office is responsible for developing and implementing corporate risk management systems in accordance with Council Policy No. C02-040, Corporate Governance – Risk-Based Management. The key objectives of this office are to promote the development of a risk-aware and risk smart culture in all areas of the City's strategic and business planning operations.

COMMUNITY SERVICES DEPARTMENT

Through its five divisions, the Community Services Department provides programs, services and resources to foster a community where people of all ages and cultural backgrounds want to live, work, play and visit.

Building Standards

The Building Standards Division issues building and plumbing permits and administers inspection programs related to regulations contained in the Building Bylaw, the Swimming Pool Bylaw, the *Uniform Building and Accessibility Standards Act*, the National Building Code, National Energy Code for Buildings, and the Plumbing and Drainage Regulations.

Community Standards

The objective of the Community Standards Division is to support a healthy and vibrant community by ensuring that reasonable community standards are maintained throughout the city, as articulated in bylaws and polices approved by City Council. The Division brings together a continually adapting business unit that seeks to deliver streamlined licensing, permitting, and bylaw compliance functions throughout the Corporation. An effective delivery model for these services ensures customers can easily have their issues dealt with, which in turn supports the effective maintenance and promotion of our community standards.

Recreation and Community Development

The Recreation and Community Development Division provides a wealth of opportunities for the public to participate in and enjoy the benefits of

Services Provided by the City of Saskatoon

sport, culture, recreation and wellness activities. The Division provides a supportive environment to help build capacity and empower people to organize themselves for planning and action. Also, to help encourage as many as possible to take advantage of the activities available, the Division operates a number of facilities, provides direct services and programs, and provides support to community-based organizations involved in delivering programs and services.

Parks

The Parks Division is responsible for developing, preserving, and enhancing the City of Saskatoon's investment of its parks system and civic open spaces. This is accomplished through policy development, maintenance standards, public education process, community gardens, educational program development, development of safety standards and policies, conceptual planning, design and construction, consultation with both private and public stakeholders, and project management.

Planning and Development

The Planning and Development Division is responsible for overall land use planning for the City of Saskatoon. The primary goal of the Division is to build an increasingly sustainable community over time, with an enhanced quality of life, consistent with the vision and core strategies of the City's Strategic Plan. Through community engagement and consultation, the Division seeks to understand the values of the community and reflect those values through the implementation of development policies, programs, bylaws and standards.

STRATEGY AND TRANSFORMATION DEPARTMENT

The Strategy and Transformation Department's mandate is to support and lead major change projects in the organization; and provide cross-departmental support in the areas of Communications and Public Engagement, Indigenous Initiatives, Information Technology, Customer Service, Organizational Performance and Strategic Program Development.

Strategy and Transformation is comprised of four divisions: Communications and Public Engagement,

Indigenous Initiatives, Information Technology, and Organizational Strategy Execution.

Communications and Public Engagement

Communications and Public Engagement's primary focus is to ensure the timely and meaningful exchange of information with internal and public audiences through traditional and digital communication channels. The division's centrally managed functions include: Communications (corporate, public and employees), Marketing, Creative Services (graphic design), Media Relations (including social media), and Public Engagement (corporate, including the Civic Services Survey, Citizen Advisory Panel, public and stakeholder management).

Communications and Public Engagement assists with engaging and informing the public of the City's operations and initiatives through reports to City Council, information campaigns, saskatoon.ca and City social media channels (Twitter, Facebook, Instagram and YouTube). The division guides the distribution of corporate news releases and public service announcements, as well as City-related information for journalists. The division is also responsible for training City spokespeople to be effective communicators with the news media.

Indigenous Initiatives

Indigenous Initiatives is primarily responsible for building and maintaining relationships with the Indigenous community and Indigenous governments, guiding the implementation of the Truth and Reconciliation Commission's Calls to Action and responding to the Missing and Murdered Indigenous Women and Girls Calls to Justice.

This division focuses on:

- Reviewing and analyzing changes to all levels of government policies, programs and services that impact the lives of Indigenous people in Saskatoon.
- Leading policy and framework development that provides the foundation for the achievement of the City's commitment to building a caring, inclusive, and welcoming city where Indigenous the public have a sense of purpose, belonging, identity and culture.
- Facilitating the engagement of a variety of workgroups across the Corporation and collaborating with stakeholders outside the organization that support the inclusion

Services Provided by the City of Saskatoon

of Indigenous citizens, including business, institutions, non-profit agencies, other orders of government and other municipalities in the region.

- Supporting coordination and collaboration of programs, services, and community engagement, which assists in advancing local Indigenous community priorities.

Information Technology

Information Technology (IT) operates as a strategic business partner, providing a full suite of professional services to support the Corporation's goals and to enable the public through the use of technology. The division consists of a formal Project Management Office, Business Solutions, Technology Infrastructure Services, Client Support, Data, Assets and Shared Services.

Project Management Office and Business Solutions are committed to advancing the organization's strategic goals and objectives through efficient delivery and alignment of key business and IT operational projects. We have a dedicated team of project managers, change management and business analysts focused on ensuring that priority projects are delivered on schedule, on scope and on budget.

Technology Infrastructure Services delivers IT solutions and services through an enterprise collection of hardware, software, networks, data centres, facilities and related equipment. In addition to ensuring sustainable future growth, this team is responsible for security, database administration, e-mail services, unified communications, office productivity suite, backup of the operations environment, and management of the corporate network.

Client Support delivers technology incident and problem management to the organization. IT leverages a Business Service Catalogue to ensure services are properly provisioned and supported. The Corporation's end-user computer experience and overall functioning of daily operational processes reside in the infrastructure realm.

Data, Assets and Shared Services is committed to advancing the organization's strategic goals and objectives by delivering effective programs to manage the corporation's IT software and hardware assets. This team leads the data analytics strategy for the Corporation. The team is accountable

for the strategic development and support of several shared services and platforms, including Geographic Information Services, and Web Services (saskatoon.ca).

Organizational Strategy Execution

Organizational Strategy Execution (OSE) consists of Organizational Performance, Service Saskatoon, Race Relations & Cultural Diversity, Corporate Asset Management and Corporate Quality Management. The department enables the thoughtful development and successful delivery of strategy at the City of Saskatoon through collaboration. The department's work is diverse, meaningful and exciting. It includes championing anti-racism, working towards Reconciliation in a meaningful and respectful manner, advancing corporate asset and quality management practices, catering to the diverse needs of residents through Service Saskatoon, and propelling a culture of high-performance built on sound strategy development and execution. OSE provides tools and services that support the organization in changing and improving its operations, to meet the evolving needs of the public.

Organizational Performance supports civic work groups in solving complex challenges through innovative and collaborative means. Programming and service delivery within the section is highly interdisciplinary and covers strategic planning, corporate performance management and strategic portfolio management.

Service Saskatoon is responsible for the delivery and implementation of the Service Saskatoon model for an improved customer care experience. The model is built on four pillars: Citizen Input, Systems, Standards, and Staffing.

The City is committed to the Strategic Goal of Continuous Improvement and the Service Saskatoon model supports this goal through a focus on improving customer service delivery for an enhanced citizen experience. It's about helping citizens connect to the right people and information quickly, simply and seamlessly. It's a City-wide shift in how we deliver front-line services, respond to requests, and improve services into the future. The Service Saskatoon Vision is built on the principle that all employees are Service Ambassadors - regardless of their position.

Services Provided by the City of Saskatoon

The **Cultural Diversity & Race Relations (Anti-Racism) Office** continues to increase public awareness and recognition of racism in Saskatoon. The group works to develop a better understanding of how to eliminate and reject racism, through education, dialogue and community engagement.

In the context of municipal government, anti-racism practice will involve developing new policies and procedures; anti-racism education for staff professional development; reviewing hiring practices to ensure diversity; examining corporate training material to identify racial bias; developing anti-racism training material, resources, and strategies; and ensuring inclusive practices.

Within Saskatoon, issues of inequality and racism are deep-rooted and complex, requiring an analysis, not only of racism, but other closely related concepts that can create barriers to achieving the City's corporate strategic goals of Quality of Life and Continuous Improvement.

Corporate Asset Management sets the standards, guidelines, and expectations for the organization around the combination of management, financial, economic, engineering, and other practices applied to physical assets with the objective of providing the best value level of service for the costs involved.

Numerous departments within the organization have critical responsibilities within the asset management life cycle of city infrastructure and maintain responsibility for preparing and executing Asset Management Plans for this infrastructure.

The Corporate Asset Management function works with leaders and teams across the organization to develop and grow the practice of asset management corporately, in a coordinated and sustainable manner, as well as provides consistent guidance, training opportunities and standard templates for asset management practitioners and subject matter experts to utilize throughout the organization.

The **Corporate Quality Management** provides leadership and support to the corporate-wide development, implementation and ongoing management of the Quality Management Program.

The Section develops and maintains a corporate quality policy, strategy and program objectives, in collaboration with City leadership, and operational and service departments.

The group liaises with internal program users, other municipalities, associations and external stakeholders to ensure that the City's quality management processes and activities align with organizational needs and industry best practices. It is also responsible for developing and administering internal training programs based on identified training needs related to quality management.

HUMAN RESOURCES DEPARTMENT

Human Resources provides services to the civic departments and boards designed to support and enhance employee performance. In 2019, HR began a multi-year transformation focused on developing capacity to support a strategic approach to talent management founded in best and leading practices. 2020 will focus on the implementation of a new operating model for HR, the streamlining of services through process efficiency and technology and the development of strategic talent management expertise in key areas.

HR Client Services represents:

- Labour Relations
- Human Resource Business Partners
- Employee Health Services

Labour Relations and HR Strategy and Partnerships

Labour Relations and HR Strategy and Partnerships provides professional advice to committees of Council, boards, senior management, management and supervisors about employee and labour relations issues, including the interpretation and application of labour legislation, arbitral jurisprudence, union contracts and other matters related to collective bargaining.

HR Strategy and Partnerships provides front-line support, coaching and advice to leaders across the organization. Best practice experts work collaboratively across HR and with leaders in all areas of the organization. They develop people-centred programs, strategies and tools which support the Corporations' holistic talent management strategies including Diversity and Inclusion, Employee Engagement, Learning, Leadership Development and Employee Development.

Services Provided by the City of Saskatoon

HR Operations

HR Operations provides strategies to attract, motivate and retain employees; delivers in-house expertise and administration related to compensation, benefits, work-life balance, and employee recognition; and is responsible for the provision of timely and effective recruitment and selection support for the Corporation. HR Operations leverages data collection, reporting and evaluation techniques to enhance evidence-based decision-making for leadership and key decision-makers.

Health and Safety

Health and Safety is responsible for leading the development of the Corporate Health and Safety Management System and the establishment of implementation strategies with all departments and divisions to ensure a corporately consistent approach to health and safety. Through incident tracking and analysis, Occupational Health and Safety (OHS) assists in developing tactical plans to reduce the severity and frequency of safety incidents throughout the organization. As health and safety subject matter experts, OHS provides corporate leadership and is the key contact on correspondence and issues with outside agencies related to health and safety. OHS also provides support for employees, supervisors and managers through the Health Management Program.

SASKATOON FIRE DEPARTMENT

The Saskatoon Fire Department (SFD) is an all-hazards emergency response provide ensuring the safety of the public. The SFD protects the City's tax base and supports economic development through extensive inspection, education, prevention, and enforcement programs. Emergency response services and fire dispatch agreements are also provided to surrounding communities.

Community protection and prevention is accomplished by six divisions working out of nine strategically-located stations. Fire Service and Dispatch Agreements are held with multiple surrounding municipalities and First Nation communities.

Operations & Communications

Operations & Communications mitigates a wide scope of emergencies and is responsible for the frontline response to the public.

Staff Development & Safety

Staff Development & Safety ensures all staff have knowledge, skills, and abilities, and that all professional standards are followed in our service to the public.

Logistics

Logistics supports SFD through the acquisition and maintenance of apparatus and fleet vehicles, equipment, and facilities, as well as the procurement and distribution of supplies and materials necessary for day-to-day functions and emergency response.

Fire Prevention and Investigation

Fire Prevention and Investigation provides a proactive service to protect life and property. Staff are assigned to each fire station to provide technical support and code enforcement follow up for Operations & Communications.

Community Relations

Community Relations maintains a positive working relationship with the educational, business and institutional sectors of the City through fire and life safety education, media relations, and community involvement with programs.

Emergency Management

Emergency Management works with emergency response agencies, critical infrastructure partners, and the public to ensure Saskatoon is a resilient community. When an emergency situation arises — be it severe weather, a dangerous goods spill, a pandemic, or an airline crash — Emergency Management collaborates with partner agencies to provide a coordinated response. notifynow, the City of Saskatoon's mass communications system, is utilized to ensure the public receives timely, trusted, and target public safety messages.

TRANSPORTATION AND CONSTRUCTION DEPARTMENT

The Transportation and Construction Department is responsible for managing and operating such core services as transit; infrastructure design and construction; fleet management; and all aspects of planning, optimizing, operating, and preserving the City's transportation network for all modes of transportation.

Services Provided by the City of Saskatoon

Construction and Design

Construction and Design (C&D) delivers municipal infrastructure projects, provides regulatory oversight, maintains infrastructure records, and provides expertise, advice, and guidance on municipal infrastructure. These services allow the City to provide and maintain a high quality of infrastructure in a safe and cost-effective manner.

Technical Services

Technical Services is currently made up of the Asset Preservation section, the Major Projects section, and the Municipal Engineering Services section. The Asset Preservation section is responsible for tracking inventory, stewarding the asset condition status, setting rehabilitation programs, and recommending funding levels for maintaining civic infrastructure in the following categories: roadways, back lanes, sidewalks, water distribution system, wastewater collection system, storm water management system, bridges, and sound walls. The Major Projects section provides project delivery services for capital projects across the organization. The section also includes management of the operation, maintenance, and rehabilitation (OMR) contracts for both the North Commuter Parkway and Traffic Bridge (30-year concession period) and the Civic Operations Centre (25-year concession period), as these projects are being delivered under a Public-Private Partnership (P3) model. The Municipal Engineering Services section of Technical Services provides engineering services primarily to assist with the operations of the City's Roadways, Fleet and Support division and the Water and Waste Operations division, Utilities and Environment Department. This work includes the development of contract specifications, the procurement of materials, equipment and services, scheduling tasks, and contract and program management.

Roadways, Fleet and Support

Roadways, Fleet and Support is responsible for the maintenance of roads, lanes, and sidewalks, and provides procurement, logistical and operational support for departments across the City. Management of the civic vehicle and equipment fleet was incorporated into the division in late 2018.

Saskatoon Transit

Saskatoon Transit is a public transit provider wholly owned and operated by the City of Saskatoon.

Saskatoon Transit has an annual budget of \$46.6 million, assets (buses, buildings, stops and shelters, etc.) valued at approximately \$200 million and over 400 employees. Operating six terminals spread throughout the city, Saskatoon Transit services over 40 fixed routes totalling 276 km on Saskatoon streets. It also operates Access Transit for individuals who are unable to use the conventional transit system.

Transportation

The Transportation Division provides planning, design, regulation, and operation of the City's transportation network. Major activities include planning for the transportation network, traffic management and operations. The goal of the division is to provide for the safe and efficient movement of people, goods, and services within and through Saskatoon in a cost-effective manner.

UTILITIES AND ENVIRONMENT DEPARTMENT

The Utilities and Environment Department is responsible for managing and operating core services, including electrical distribution, within the City's electrical franchise area; street lighting; water treatment and distribution; storm and sanitary sewage collection and treatment; solid waste collection and landfill; recycling services; compost handling sites; maintenance and operation of corporate facilities; and providing environmental leadership both within the City and for the community. These responsibilities and services are delivered through five divisions: Saskatoon Light & Power, Saskatoon Water, Water and Waste Operations, Sustainability and Facilities Management.

Saskatoon Light & Power

The Saskatoon Light & Power Division provides electrical service to customers located within the 1958 boundary of the City of Saskatoon. SaskPower provides electrical service to customers located outside of this area. Bulk electricity is purchased by the City from SaskPower. Through a system of transmission lines, substations, and distribution lines, the City's utility distributes electricity to customers.

Saskatoon Light & Power rates for electricity are regulated by City Council through bylaw and have

Services Provided by the City of Saskatoon

generally been the same as SaskPower rates for similar customer classes. The division is debt-free and operates from revenues it receives from the sale of electricity. It pays the City a grant-in-lieu of taxes, funds all of its own capital expansion/replacement projects, and transfers all profits to the general funds of the City to help offset property taxes.

Saskatoon Water

The Saskatoon Water Division goes beyond the operation and maintenance of the City's Water and Wastewater Treatment Plants. It includes the handling and disposal of solids resulting from the treatment processes, operation of water and wastewater pumping facilities, laboratory testing, process optimization, environmental studies, the testing and maintenance of water meters, and the Cross Connection Control Program. A critical part of the utility is developing long-term planning for water distribution, water and wastewater treatment, storm and sanitary sewer collection systems, and managing related construction work.

Water and Waste Operations

The Water and Waste Operations Division is responsible for the operation, maintenance, and preservation of water mains, sanitary sewer mains, storm sewer mains, along with solid waste handling, diversion, and disposal services.

The **Water and Sewer** section is responsible for the operation, maintenance, and inspection of the existing water distribution, sanitary sewer, and storm sewer collection infrastructures. This infrastructure consists of piping, valves, hydrants, manholes, catch basins, storm retention ponds, and streambeds. The Water and Sewer section also assists Technical Services, Transportation and Construction Department, in defining long-term funding needs for asset preservation and setting annual programs for major rehabilitation.

The **Waste Stream Management** section provides an integrated approach to environmental protection and solid waste management to protect human health, safety, and the environment. Waste handling and disposal services include garbage collection, yard and food waste collection, recycling collection from City operated depots, as well as the operation of the Saskatoon Regional Waste Management Centre (Landfill).

The **Environmental Projects and Protection** section is responsible for bylaw enforcement, engineering and planning related to the City's solid waste

and landfill, and the operations of two seasonal composting sites.

Sustainability

The Sustainability division provides corporate leadership to achieve goals established under the Strategic Goal of Environmental Leadership. This is achieved corporately through work within the division and across civic departments. Community sustainability is also within this mandate, including Climate Action, Environmental Protection, Green Infrastructure and Community Outreach.

Facilities Management

The Facilities Management division provides support and services for civic programs and department buildings and structures. This covers a range of services, including:

- building operations;
- maintenance support;
- project management; and
- capital renewal.

Facilities Management is responsible for the City's buildings, structures, and related site infrastructure (parking lots, etc.). The division provides building operation, maintenance, and custodial services for civic facilities including City Hall, Civic Square East, all leisure facilities, fire stations, Saskatoon Police Service, Remai Modern, outdoor paddling pools and spray parks (including all park furnishings), as well as services for the libraries, TCU Place, SaskTel Centre, and numerous other City affiliated boards and agencies. Project management services are provided for capital or maintenance projects, including design, contract tendering and construction management.

BOARDS

Note: Remai Modern, SaskTel Centre and TCU Place were closed for extended periods beginning in mid-March to help mitigate the spread of COVID-19.

Remai Modern

Remai Modern is a thought leader and direction-setting modern art museum that boldly collects, develops, presents and interprets the art of our time. Its mandate is to enable transformative experiences by connecting art with local and global communities.

Services Provided by the City of Saskatoon

Located at River Landing, Remai Modern has been recognized across Canada as one of the top art museums in the country. It is a major driver of the Saskatoon tourism market and a catalyst for economic growth in the city.

The building includes 11 gallery spaces, a 150-seat theatre, Shift Restaurant, outdoor terraces and rooms with stunning views of the nearby South Saskatchewan River. The museum provides a Canadian and Saskatchewan perspective on modern and contemporary art movements through a mix of regional, national and international programs.

Remai Modern aims to reach diverse audiences and foster deeper connections to modern and contemporary art from our region and around the world. The museum's programs are developed for a broad range of interests and experience levels, allowing participants to define their role in the creative experience. Remai Modern's Learning and Engagement staff provide skills for collaboration, communication, critical thinking and creativity for visitors of all ages.

Saskatoon Police Service

The Saskatoon Board of Police Commissioners is appointed by City Council to oversee Saskatoon Police Service (SPS) operations. It consists of the Mayor, two City Council members and two citizens-at-large.

While the Board must adhere to the budget allotted by City Council, it is otherwise independent.

SPS members are equipped and trained to deliver police service in partnership with the community. They offer emergency services, take complaints of crime, conduct follow-up investigations and crime prevention activities.

Saskatoon Public Library

For more than 100 years, Saskatoon Public Library (SPL) has been connecting the public with a wide range of programs, services and literary materials. The Central Library, along with SPL's eight branch locations, are welcoming and vibrant community meeting spaces that strive to change lives through connections, engagement and inclusivity.

With a rapidly evolving digital world changing how people learn and interact, SPL's collections, programs and services have followed suit. SPL patrons can access many third-party online learning services for free and can also borrow a vast selection of books, DVDs, CDs and video games

at any branch city-wide. While continuing to offer many traditional programs, such as children's storytimes, numerous other programs have adopted digital components, from robotics and virtual reality to gaming and technology tutorials.

Its fundamental principles of equality and diversity make SPL a valued public service. The organization has moved forward on various initiatives that address the Truth and Reconciliation Commission's Calls to Actions. SPL also offers EAL programs for those looking to improve their English language skills. SPL's many outreach services — such as visits to crisis shelters, loans to correctional facilities and home deliveries to those who are physically unable to visit the library — also help ensure no one is left behind in the organization's promotion of lifelong learning.

SaskTel Centre

(Legal name: Saskatchewan Place Association Inc.)

Since opening in February of 1989, SaskTel Centre has hosted more than 500,000 guests annually. It is Saskatchewan's number one venue for large-scale musical productions, as well as one of Canada's busiest entertainment and sports venues. Seating capacity is about 13,000 for concerts and 15,100 for sporting events. SaskTel Centre is the home of the Saskatoon Blades Hockey Club of the Western Hockey League, the Saskatchewan Rush of the National Lacrosse League, and the Saskatchewan Rattlers of the Canadian Elite Basketball League.

SaskTel Centre, under the direction of its Board of Directors and management, continues to attract many of the world's largest touring acts and major international and national events. It also owns and operates Taste of Saskatchewan and Rock the River Classic Rock Festival each year.

TCU Place

(Legal name: Saskatoon Centennial Auditorium and Convention Centre Corporation)

TCU Place was a project to commemorate the centennial of the founding of the Dominion of Canada. It is an imposing and beautiful building in the heart of the city, adjacent to a major shopping complex, steps away from first-class hotels, restaurants and boutiques as well as parking facilities for 2,000 vehicles. The facility is equipped with sophisticated aids for audio, visual, stage or exhibit requirements, maintains an in-house catering/banquet service, and is part of

Services Provided by the City of Saskatoon

a province-wide box office. The 2,000 soft-seat concert theatre has brought heartwarming praise from numerous world-class entertainers and artists, touring companies, ballet companies, and local and international performing art groups. It is also home to the Saskatoon Symphony.

With 104,000 square feet of high-end convention space, TCU Place caters to the large-sized national and international convention market, with first-class convention facilities and services.

In addition, the venue's box office operates both an Audience View and Ticketmaster ticketing distribution system that sells tickets not only for TCU Place, but also SaskTel Centre and other venues across Canada. TCU Place is owned by the City of Saskatoon and is operated by the Saskatoon Centennial Auditorium and Convention Centre Corporation. The Corporation, as well as the Saskatoon Centennial Auditorium and Convention Centre Foundation, consists of a Board of Directors with representation from City Council and the general public.

Financial Management and Control

Corporate Planning Process

City Council's Strategic Plan sets out a vision for the community, a mission statement and a set of corporate values and strategies.

The Capital Budget process decides, based on City Council's priorities, which projects will proceed over which time frame. Long-term capital planning (through the five-year plan) and reserve policies strive to match funds to required projects.

The Operating Budget allocates resources guided by the principle of delivering services at existing levels. It also recommends changes for specific programs based on usage, demand, ability to pay, growth, legislative change, business case, etc. Issues raised by the public or civic administration are brought before City Council.

Annual Financial Reports

Annual financial reports are submitted to City Council for its information and review. These include reports for capital project status, benchmarking and performance measurement and public accounts.

The annual financial report includes consolidated financial statements audited by the City's appointed external auditor.

Financial Policies

The City of Saskatoon operates under a number of financial policies, some of which have received formal approval by City Council; others are based on fiscal responsibility.

Property Tax Policies

In 2017, City Council resolved that commercial property is taxed at 1.59 times the residential rate and that the effective tax rate among residential, condominium and multi-family residential classes be equalized.

Investment Policy

City portfolios are invested primarily to preserve capital, to maintain enough liquidity to meet ongoing financial needs, and to maximize return on investment. Specific guidelines are outlined regarding the type of securities approved for purchase, investment limitations and term structure.

Reserve Policies

Reserves are established through bylaws to fund capital projects and through policy to provide funds to stabilize user-pay programs and ups and downs in general revenue.

Most capital work by the City is funded through dedicated reserves. Purpose, funding source and withdrawal criteria are defined within bylaws, and City Council approval is required for all withdrawals. Remaining reserves are defined in policy; a majority are used to stabilize programs either funded through user fees (e.g. golf courses), dependent upon weather (e.g. snow and ice management), or used to fund overall operations against variations in revenue (e.g. interest earnings).

Debt Management Policies

The City of Saskatoon operates under a "pay-as-you-go" philosophy, where its facilities and infrastructure are built based on current and projected reserves.

Policy for capital projects dictates that borrowing is allowed only if funds are not available from existing reserves or through external sources, if funds will be recovered from future operating revenues or savings, or it makes sense to use financing to spread the cost of major initiatives across present and future users.

FINANCIAL DISCUSSION AND ANALYSIS

December 31, 2020

Financial Discussion and Analysis

December 31, 2020

The City of Saskatoon's 2020 Annual Financial Report contains the audited Consolidated Financial Statements prepared in accordance with principles and standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. Deloitte LLP has audited the financial statements and provided the accompanying Auditor's Report. The financial statements and auditor's report meet the legislative reporting requirements under *The Cities Act*.

The following financial discussion and analysis has been prepared in order to provide a narrative explanation, through the eyes of management, of how the City of Saskatoon (City) has performed in the past, its financial conditions and its future prospects.

Financial Highlights

The Consolidated Financial Statements combine the financial results of the civic departments with the financial results of the agencies that are accountable to and controlled or owned by the City. These include:

- Rемаi Modern Art Gallery of Saskatchewan (operating as Rемаi Modern);
- Centennial Auditorium (operating as TCU Place);
- Saskatchewan Place (operating as SaskTel Centre);
- Saskatoon Public Library; and
- Saskatchewan Information and Library Services Consortium Inc. ("SILS").

Revenues and Expenses

The City had consolidated operating revenues of \$1.02 billion in 2020, including \$138.2 million in capital contributions. Significant revenue sources included:

- \$415.7 million in user charges;
- \$282.7 million in taxation; and
- \$163.9 million in government transfers.

These revenues were used to deliver various civic programs and utility services as recognized by

\$856.4 million worth of consolidated expenses in 2020, which resulted in a net surplus of revenues over expenses of \$166.4 million. Overall, the City has increased its accumulated surplus to \$4.6 billion, an increase of 3.73% over the prior year.

Consolidated Financial Position

The City's total net financial assets increased from a balance of \$37.5 million in 2019 to \$86.8 million in 2020. This improvement was attributed to an increase in investments, as well as a decrease in Term Debt of \$24.4 million, due to long-term debt payments in 2020.

	Category	2020	2019	Change
A	Financial Assets	\$ 685.2	\$ 659.1	\$ 26.1
B	Liabilities	\$ 598.4	\$ 621.6	(\$ 23.2)
C	Net Financial Debt (A minus B)	\$ 86.8	\$ 37.5	\$ 49.3
D	Non-Financial Assets	\$ 4,536.2	\$ 4,419.1	\$ 117.1
E	Accumulated Surplus (C plus D)	\$ 4,623.0	\$ 4,456.6	\$ 166.4

As at December 31 in thousands of dollars.

As seen above, the City's accumulated surplus increased by \$166.4 million largely due to the net increase in tangible capital assets (purchased and donated) of \$113.7 million.

The City's long-term debt rating continued at 'AAA'/Stable by S&P Global throughout 2020 and was reaffirmed at the same rating at the beginning of 2021.

Tax-Based Operations

Schedule 4 of the Financial Statements are the results of the City’s tax-supported operations. These figures are prior to consolidation and reflect actual results for tax-supported operations as outlined by the approved budget and requirements of *The Cities Act*.

	2020 Budget	2020 Actuals	Variance	Per cent
Revenues	\$ 532,092	\$ 520,148	(\$ 11,944)	(2.24%)
Expenses	\$ 532,092	\$ 520,850	\$ 11,242	2.11%
Preliminary Surplus (Deficit)	\$ 0	(\$ 702)	(\$ 702)	(0.13%)

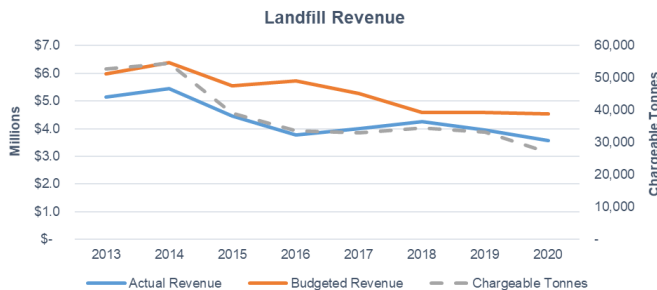
In thousands of dollars

The City’s year-end deficit for tax-based operations prior to transfer from the Fiscal Stabilization Reserve in 2020 was \$0.7 million, which is equivalent to a 0.13% variance from the approved budget.

The following sections provide an overview of the largest operating revenue challenges the City faced in 2020.

Waste Handling Services

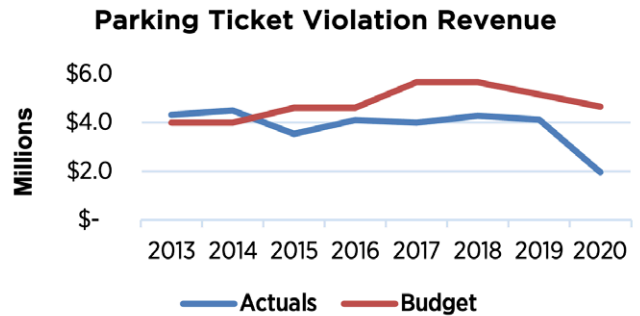
Waste Handling Services experienced a \$1.08 million deficit due to lower revenues. The landfill’s revenue shortfall is due in part to the operation of competing landfills in the Saskatoon metropolitan area. These competing landfills have shifted collection volumes away from the Saskatoon Landfill resulting in lower sales revenues. In addition, the suspension or cancellation of waste collection services from businesses due to COVID-19 resulted in reduced revenues.



Parking Ticket Revenue

Parking experienced a deficit of \$2.55 million. Revenues were under budget by \$3.28 million due to paid parking suspension from mid-March to the end of May, three free parking Saturdays in December, and overall volume decreases. The revenues were partially offset by staff vacancies; reduced commissionaires’ costs; fuel, vehicle and equipment savings; and reduced bank charges and Way to Park app fees.

Parking ticket violation revenue also had an unfavourable variance of \$2.70 million mostly due to reduced parking from COVID-19 restrictions (42% of budgeted revenue).



Other User Charges

- Indoor rinks, leisure centers and the Forestry Farm Park and Zoo admission and programming revenues were impacted significantly due to facilities being closed in mid-March with phased reopening from mid-July to October, resulting in a deficit of \$3.9 million.
- Transit revenues were under budget by \$6.7 million due to the fare exemptions from April to June, as well as reduced ridership for the remainder of the year with people working from home and temporary closures of businesses during the lockdown.

General Revenues

General Revenues had a \$0.60 million deficit.

- The Return on Investment (ROI) received from the Water and Wastewater Utilities was lower than budget by \$0.30 million due to a formula change that was not reflected in the budget.
- Land surplus contribution was \$0.11 million less than budget due to a reduction in parking lot revenue.

Franchise Fees

- Franchise fees revenue received from the provincial Crowns were lower than budget by \$0.49 million due to SaskEnergy shortfall offset by a surplus from SaskPower.

Grants-in-Lieu of Taxes

Grants-in-Lieu of Taxes (GIL) had a deficit of \$0.47 million due to a lower payment from Saskatoon Light & Power (SL&P). SL&P revenues were down resulting in lower GIL paid to the City.

Reserve Transfers

Snow and Ice Management Reserve

The deficit within the Snow and Ice Program was partially offset by a transfer from the Snow and Ice Management Contingency Reserve in the amount of \$3.45 million. Due to the large and significant deficit of \$10.34 million in this program, the full balance was transferred to this reserve to help offset the deficit. This will leave \$0 within that reserve.

Fiscal Stabilization Reserve

The remaining deficit of \$0.70 million was transferred from the Fiscal Stabilization Reserve.

The Fiscal Stabilization Reserve was established to mitigate impacts from fluctuations in operating results from year to year. It had a balance of \$4.78 million at the end of 2020.

In order to balance the operating results, a transfer of \$0.70 million was required, leaving a balance in the reserve of \$4.08 million as at December 31, 2020.

Cash Flow

The City's Cash and Cash Equivalents decreased by \$44.2 million over 2019 to a balance of \$30.5 million. This decline in cash was attributed to an increase in investment holdings of \$50.8 million as well as long-term debt repayments of \$24.4 million. As indicated below, cash flows were also affected by operating activities and acquisitions of capital assets.

Changes in City's Cash Holdings	Amount
January 1, 2020 Cash Balance	\$ 74,637
Cash from Operating Activities	\$ 284,194
Increase in Investment Holdings	(\$ 50,778)
New Debt Issued Net of Repayments	(\$ 24,444)
Acquisitions of Capital Assets	(\$ 253,133)
December 31, 2020 Cash Balance	\$ 30,476

In thousands of dollars

Cash from Operating Activities

Cash provided by operating activities in 2020 was \$284.2 million compared to \$269.7 million in 2019. In addition to the annual surplus (\$166.4 million), the increase was largely driven by \$149.6 million in non-cash amortization and other normal changes in operating activities, such as accounts payable and receivable fluctuations.

Cash from Investments and Financing

Cash provided by investment activities was negative \$50.8 million, as cash balances were transferred into investment holdings.

In addition, financing activities provided a decrease of \$24.4 million due to debt payments throughout 2020.

Cash Used for Capital Acquisitions

In 2020, \$253.1 million was used for the acquisition of capital assets. Some of the notable capital projects under construction or completed in 2020 are:

- underground network connectivity;
- land development; and
- various roadway maintenance and rehabilitation projects.

Financial Analysis – Revenues – Budget to Actual and Prior Year Comparison

Revenues	2020 Budget	2020 Actual	2020 Budget to 2020 Actuals Variance	2019 Actual	2020 Actuals to 2019 Actuals Variance
Taxation	\$ 283.4	\$ 282.7	(\$ 0.7)	\$ 269.4	\$ 13.3
Grants-in-Lieu of Taxes	\$ 7.6	\$ 7.2	(\$ 0.4)	\$ 6.8	\$ 0.4
User Charges	\$ 476.5	\$ 415.7	(\$ 60.7)	\$ 453.2	(\$ 37.5)
Government Transfers – Operating	\$ 63.5	\$ 83.8	\$ 20.2	\$ 59.1	\$ 24.7
Government Transfers – Capital	\$ 80.1	\$ 80.1	\$ 0.0	\$ 30.3	\$ 49.8
Investment Income	\$ 12.2	\$ 13.0	\$ 0.8	\$ 16.8	(\$ 3.8)
Contributions from Developers – Operating	\$ 47.5	\$ 47.5	\$ 0.0	\$ 59.8	(\$ 12.3)
Contributions from Developers – Capital	\$ 58.1	\$ 58.1	\$ 0.0	\$ 14.3	\$ 43.8
Franchise Fees	\$ 19.1	\$ 18.6	(\$ 0.5)	\$ 18.5	\$ 0.1
Other	\$ 30.3	\$ 16.1	(\$ 14.2)	\$ 23.0	(\$ 6.9)
TOTAL	\$1,078.3	\$1,022.8	(\$ 55.5)	\$ 951.2	\$ 71.6

Consolidated revenue for 2020 was \$1.02 billion compared to \$951.2 million in 2019. The main reason for this year-over-year decrease is due to the following:

Taxation Revenue was approximately 5.0% higher than 2019 revenue, primarily due to an increase in the tax rate of 3.7% and growth in the assessment base as the city's physical inventory of houses and commercial properties continues to grow.

User Charges Revenue decreased to a balance of \$415.7 million, down 8.3% or \$37.5 million from 2019. This decrease was largely due to the following:

- Transit revenues were under budget by \$6.8 million due to the fare exemptions from April to June, as well as reduced ridership for the remainder of the year with people working from home and temporary closures of businesses during the lockdown.
- Parking revenues were under budget by \$3.28 million due to paid parking suspension from mid-March to end of May, free parking days in December and overall volume decreases.
- Indoor rinks, leisure centers and the Forestry Farm Park and Zoo admission and programming revenues were under budget by \$6.7 million due to facilities being closed in mid-March with phased reopening from mid-July to October.
- Ticket revenue for TCU Place and SaskTel Center was under budget by \$22.1 million due to cancelled events as a result of COVID-19.
- Nutrien Playland did not operate in 2020 resulting in lost revenue.

Government Transfers – Operating Revenues increased to \$83.8 million, up \$24.7 million from 2019. This increase is due to the City receiving \$19 million from the federal government for the Safe Restart program in relation to COVID-19.

Government Transfers – Capital Revenues increased to \$80.1 million, up \$49.8 million from 2019. This increase is due to the City receiving Municipal Economic Enhancement Program funding of \$13 million and federal and provincial Building Canada funding of \$35 million. Details surrounding capital contributions are included in Schedule 2 of the Financial Statements.

Contributions from Developers – Capital increased to \$58.1 million, up \$43.8 million from 2019. This revenue stream, used for capital improvements, relates to contributions from developers for levies for lift stations, interchanges and trunk sewers. These contributions are directly linked to growth in the economy and city.

Financial Analysis - Expenses - Budget to Actual and Prior Year Comparison

Expenses*	2020 Budget	2020 Actual	2020 Budget to 2020 Actuals Variance	2019 Actual	2020 Actuals to 2019 Actuals Variance
Arts, Culture & Events Venues	\$ 11.9	\$ 12.0	(\$ 0.1)	\$ 7.8	\$ 4.2
Community Support	\$ 19.9	\$ 18.5	\$ 1.4	\$ 17.6	\$ 0.9
Corporate Asset Management	\$ 9.2	\$ 9.2	\$ 0.0	\$ 9.2	\$ 0.0
Corporate Governance & Finance	\$ 51.0	\$ 50.7	\$ 0.3	\$ 42.1	\$ 8.6
Debt Servicing Costs	\$ 9.7	\$ 9.7	\$ 0.0	\$ 10.9	(\$ 1.2)
Environmental Health	\$ 56.1	\$ 52.1	\$ 4.0	\$ 55.7	(\$ 3.6)
Fire	\$ 57.1	\$ 55.8	\$ 1.3	\$ 52.7	\$ 3.1
Land Development	\$ 14.7	\$ 14.3	\$ 0.4	\$ 8.3	\$ 6.0
Libraries	\$ 9.2	\$ 10.8	(\$ 1.6)	\$ 13.8	(\$ 3.0)
Police	\$ 122.9	\$ 122.2	\$ 0.7	\$ 108.3	\$ 13.9
Recreation & Culture	\$ 71.4	\$ 61.6	\$ 9.8	\$ 65.6	(\$ 4.0)
Taxation & General Revenues	\$ 4.7	\$ 4.8	(\$ 0.1)	\$ 6.2	(\$ 1.4)
Transportation	\$ 201.9	\$ 204.2	(\$ 2.3)	\$ 195.7	\$ 8.5
Urban Planning & Development	\$ 27.8	\$ 26.0	\$ 1.8	\$ 33.5	(\$ 7.5)
Utilities	\$ 210.9	\$ 204.5	\$ 6.4	\$ 192.2	\$ 12.3
TOTAL	\$ 878.4	\$ 856.4	\$ 22.0	\$ 819.6	\$ 36.8

*In millions of dollars

Overall, consolidated expenses for the year ended December 31, 2020 totalled \$856.4 million, up by \$36.8 million from the 2019 total of \$819.0 million. The main reason for the increase in expenses is due to the City's Approved 2020 Business Plan and Budget, which included over \$21.7 million in new expenses.

This budget included growth and inflation allocations in order to continue providing the same service level over an expanding service network and contractual increases. In addition, \$2.6 million was included in the 2020 Operating Budget for increased service levels. The largest service level expenditure increases in 2020 were increases of \$0.33 million to Bridges, Subways and Overpasses for increases to the Bridge Maintenance Reserve,

\$0.18 million to Road Maintenance, \$0.25 million to Sustainability for the Low Emissions Community Plan Funding, \$0.25 million to Parks Maintenance & Design for Optimist Hill, and \$0.6 million for Saskatoon Police Service's service level changes.

Financial Analysis - Expenditures Compared to Prior Year

Corporate Governance & Finance expenses were \$8.6 million higher than 2019 due in large part to increases in COVID-19 expenditures of \$1.73 million that were required for additional staff time, cleaning supplies, security and personal protective equipment.

Environmental Health expenses were \$3.6 million lower than 2019 due to the suspension or cancellation of waste collection services from businesses due to COVID-19, resulting in reduced staffing and reduced contracted services to adjust to the service level reduction.

Transportation expenses were \$8.5 million higher than 2019 due to a major snow event that took place on November 7, 2020. The snow response included residential snow management to deal with the drifts and ice which is outside normal levels of service.

Urban Planning expenses were \$7.5 million lower than 2019 due to reduced transfers to reserves because of the reduced parking revenue.

Utilities expenses were \$12.3 million higher than 2019 due to increases in salaries, as well as an increase in the bulk power required.

Financial Analysis - Expenditures Compared to Budget

Utilities had a \$6.4 million favourable variance on a consolidated basis compared to budget, which is related to lower expenditures on bulk power purchases, salaries and general maintenance than originally anticipated. Appendices 3 to 7 provide a detailed breakdown of the operations of the City's utilities.

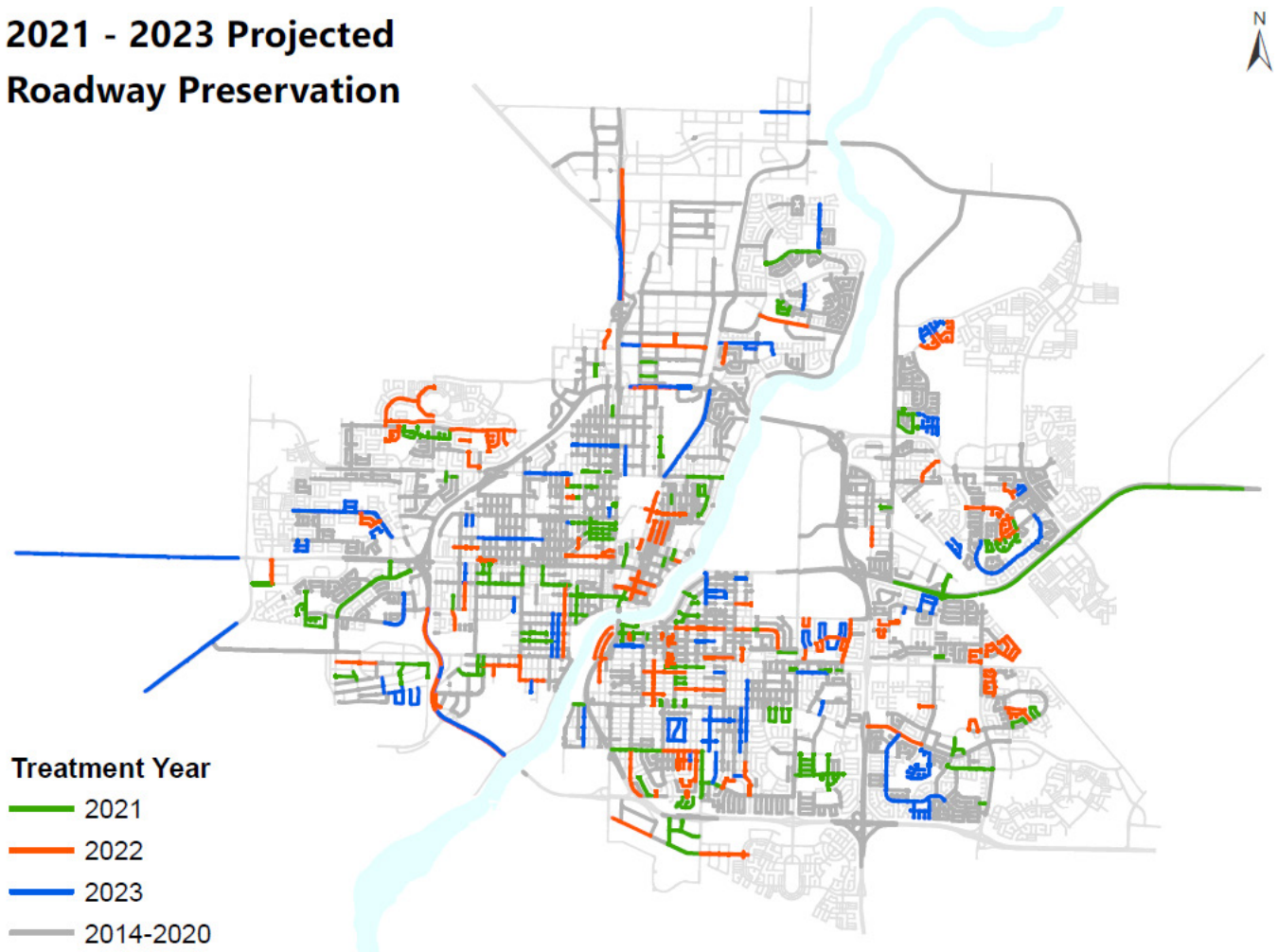
Recreation and Culture had a \$9.8 million favourable variance on a consolidated basis compared to budget, which is related to reduced staffing, maintenance, programming, and operational costs due to facility closures during the COVID-19 lockdown.

Building Better Roads

The Building Better Roads program began in 2012 in order to allocate more resources to the City's road network and related services, including snow and ice clearing and street sweeping. To accomplish the objectives of the program, approximately \$61.7 million was spent in 2020, which is a decrease of nearly \$2.0 million from 2019 and an increase of \$37.7 million from 2011.

The results and projected future progress of the program are illustrated in the following map.

2021 - 2023 Projected Roadway Preservation



Liquidity and Debt

The City’s financial position as at December 31, 2020 is as follows:

Financial Assets	Actual 2020	Actual 2019	Actual 2018
Cash	\$ 30,476	\$ 74,637	\$ 38,277
Receivables	\$ 136,228	\$ 113,114	\$ 117,475
Land Inventory for Resale	\$ 7,617	\$ 8,081	\$ 8,132
Other Assets	\$ 876	\$ 4,922	\$ 2,151
Investments	\$ 509,109	\$ 458,331	\$ 453,285
Accrued Pension Asset	\$ 959	\$ -	\$ -
Total Financial Assets	\$ 685,265	\$ 659,085	\$ 619,320

Financial Liabilities	Actual 2020	Actual 2019	Actual 2018
Accounts Payable and Accrued Liabilities	\$ 139,678	\$ 148,965	\$ 147,264
Deferred Revenue	\$ 100,191	\$ 83,034	\$ 85,560
Term Debt	\$ 306,968	\$ 331,412	\$ 358,983
Accrued Pension Liability	\$ -	\$ 12,517	\$ 14,231
Employee Benefits Payable	\$ 51,608	\$ 45,692	\$ 42,763
Total Financial Liabilities	\$ 598,445	\$ 621,620	\$ 648,801
Total Net Financial Debt	\$ 86,820	\$ 37,465	(\$ 29,481)

In millions of dollars

In 2020, net financial assets increased by approximately \$49.4 million due to an increase in Investments of \$50.8 million as well as a decrease in Term Debt of \$24.4 million due to long-term debt payments in 2020.

Term Debt

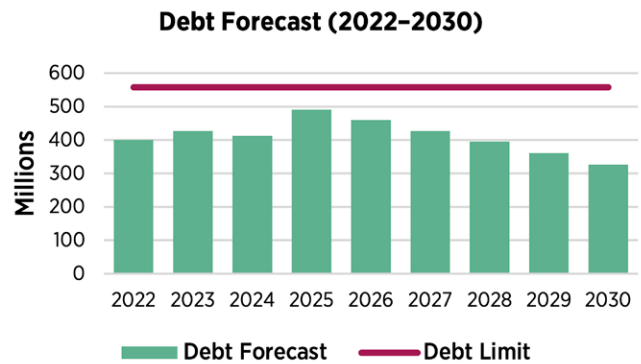
Changes in net financial debt are included as part of the City’s Long-Term Financial Plan and funding models. In January 2021, S&P Global affirmed the City’s ‘AAA’/Stable longer-term issuer credit and senior unsecured debt ratings.

S&P Global stated, “The stable outlook reflects our expectation that Saskatoon will continue to benefit from a strong and diverse economy that supports strong budgetary performance, keeping debt issuance low and liquidity exceptional. Furthermore, we expect the city’s strong financial management and very predictable and well-balanced institutional framework will continue supporting the rating.”

The City utilizes debt to finance certain capital

projects on the premise that the cost of these projects should be borne by the taxpayer and utility users who will benefit from the projects. Debt financing reduces the impact on annual property tax rates while providing appropriate infrastructure to meet citizens’ needs.

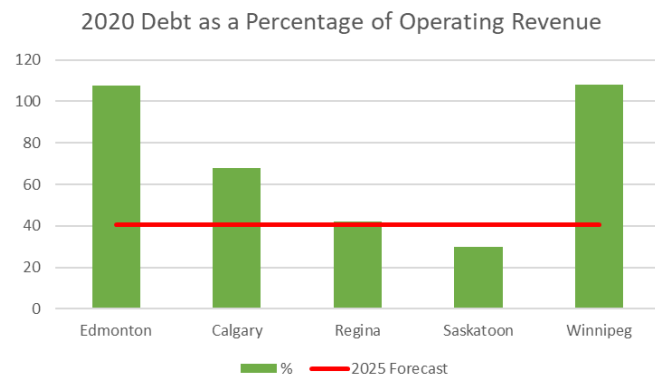
The current debt level of \$306.9 million is well within the City’s approved debt limit of \$558.0 million as authorized by the Saskatchewan Municipal Board. Although subject to significant change, the current debt forecast is expected to peak in 2025 at approximately \$490.8 million, as shown in the following graph.



This forecast includes future borrowing for:

- requirements for a Bus Rapid Transit system;
- new central library; and
- various utility projects which will be recovered through user fees.

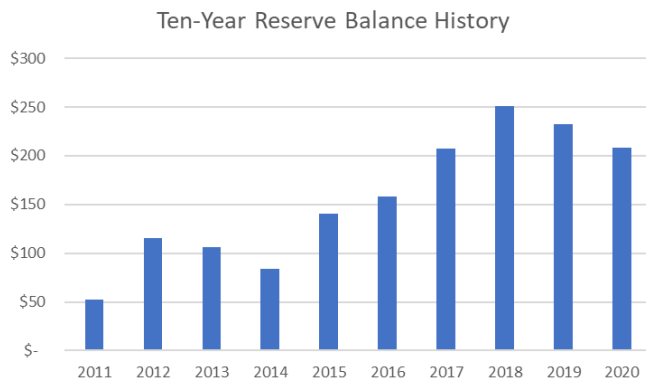
Although debt is expected to increase over the next ten years, it is still expected that Saskatoon will have one of the lowest debt burdens in the country as a percentage of annual operating revenue.



Source: 2020 Municipal Annual Reports

Reserves

The City maintains a City Council-approved Reserve for Future Expenditures Policy and Capital Reserve Bylaw which directs the establishment and processes with respect to reserves. Initial establishment of reserves as well as transfers to and from reserves require City Council approval. In 2020, reserve balances decreased by \$23.3 million to a year-end balance of \$208.7 million.



The decreases in reserve balances were mainly due to the following factors:

1. Included in these balances are several land development reserves which vary considerably from year to year based on market conditions and stages of development. Reserves such as Prepaid Services, Land Bank and Property Realized decreased by \$18.8 million over 2020.
2. The Landfill Replacement Reserve and Water and Sewer Replacement Reserve continue on their repayment. The Landfill Replacement Reserve now has a \$3.0 million surplus, while the Water and Sewer Replacement Reserve continued with a surplus position of \$4.4 million. In prior years, City Council approved a deficit position for both of these reserves.
3. Snow and Ice Management experienced a deficit of \$10.34 million. This is due to the major snow event that took place over the weekend of November 7, 2020. The snow response included residential snow management to deal with the drifts and ice which is outside the normal levels of service in the budget. To help offset this deficit, the Snow and Ice Management Contingency Reserve was used in the amount of \$3.45 million which left \$0 remaining in the reserve. This reserve receives funds in years where there is a surplus in the operations and are used in years, such as 2020, when deficits occur.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which include all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost less estimated salvage value of the tangible capital assets is amortized on a straight-line basis over the assets estimated useful lives, ranging from 4 to 75 years.

The City's total net book value of tangible capital assets rose by \$113.7 million in 2020. Excluding assets under construction, the largest increase in assets was seen in land, which had an additional \$29.1 million in assets. This increase was largely due to new neighbourhoods and ongoing development.

Roadways continue to be the largest asset category with a net book value of \$1.4 billion, followed by the underground network (such as water, sewer and storm water infrastructure) at \$1.1 billion.

Financial Control and Accountability

The City uses a number of means to ensure strong financial management and accountability policies and practices are in place. The Strategic Goal of Asset and Financial Sustainability is a key driver in this objective.

Strong Management and Fiscal Responsibility, one of the City's Leadership Commitments, drives the Corporation in its daily activities and the manner in which it works towards the Strategic Goals. This commitment, along with the other Leadership Commitments, enables the practice of strong financial controls and accountability that helps the City maintain its 'AAA'/Stable credit rating.

Outlook

Saskatoon continues to enjoy a strong economy and steady growth. With it come the opportunities and challenges to build new and rehabilitate existing infrastructure that is needed as part of a growing community.

The City's Growth Plan was approved by City Council in April 2016 and is a key initiative that guides investments to accommodate growth to half a million people. The resulting Growth Plan will ensure Saskatoon continues to be a great place to live by creating opportunities for wealth and prosperity so everyone in the community benefits. One of the most significant pillars of the Growth Plan is the establishment of the Bus Rapid Transit (BRT) system. Public Transit funding from the federal government is crucial to making this system a reality. Work has begun on the project by planning and formalizing the corridors and main bus routes as well as the downtown sections of the active transportation network.

As part of the City's Strategic Goal of Asset and Financial Sustainability, the continued investment in the improvement of the condition of the City's assets is a focus of recent budgets. The largest component is the City's roadways. The result will be not only better road conditions, but an improved roadway network that will lead to more and better options for transportation that are practical for vehicles, buses, bikes, and pedestrians, and an optimal flow of people and goods around the city. All major asset categories have been reviewed and reported on. These Asset Management Plans will continue to be revised and reported on periodically.

As stated previously, in January the City once again had its 'AAA'/Stable credit rating affirmed by S&P Global. The rating was based on the 2019 financial results that reflected "exceptional" liquidity, low and managed debt levels, as well as stable current financial and economic outlooks.

The City continues to follow a long-term financial plan to address challenges, ensure financial sustainability and meet the future needs of a growing city.

Kerry Tarasoff, FCPA, FCMA

Chief Financial Officer, City of Saskatoon

CONSOLIDATED FINANCIAL STATEMENTS

City of Saskatoon, Saskatchewan, Canada
Year Ended December 31, 2020

Management's Report



The accompanying Consolidated Financial Statements and all other information contained in this Annual Report are the responsibility of management. The Consolidated Financial Statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards (PSAS). The preparation of the statements necessarily includes some amounts which are based on the best estimates and judgements of management. Financial data elsewhere in the Annual Report is consistent with that of the financial statements.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded and that financial records are reliable for the presentation of financial statements.

The Standing Policy Committee on Finance of the City of Saskatoon comprises six elected officials who are appointed annually. The Committee recommends the engagement of the Internal and External Auditors, approves the annual and long-term audit plans, and reviews the audit reports and the audited financial statements for presentation to City Council.

Deloitte LLP, Chartered Professional Accountants, the City's appointed external auditors, have audited the Consolidated Financial Statements. Their report to His Worship the Mayor and City Council stating the scope of their examination and opinion on the consolidated financial statements follows.

A handwritten signature in black ink, appearing to read "Jeff Jorgenson".

Jeff Jorgenson
City Manager

A handwritten signature in black ink, appearing to read "Kerry Tarasoff".

Kerry Tarasoff, FCPA, FCMA
Chief Financial Officer

July 29, 2021

Independent Auditor's Report

To His Worship the Mayor and City Council of City of Saskatoon

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the financial statements of City of Saskatoon (the "City"), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations, cash flows and changes in net financial assets for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2020, and the results of its operations, changes in its net financial assets (debt), and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

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

Other Matter - Unaudited Supplementary Information

We draw attention to the fact that the supplementary information included in all schedules and appendices immediately following the notes to the financial statements do not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



Chartered Professional Accountants
Saskatoon, Saskatchewan

July 29, 2021

Consolidated Statement of Financial Position**As at December 31, 2020****(in thousands of dollars)**

	2020	2019
Financial Assets		
Cash and Cash Equivalents	\$ 30,476	\$ 74,637
Taxes Receivable (Note 2)	17,842	15,963
Accounts Receivable and User Charges (Note 3)	118,386	96,539
Loans Receivable (Note 4)	-	612
Land Inventory for Resale	7,617	8,081
Other Assets (Note 5)	876	4,922
Accrued Pension Asset (Note 8)	959	-
Investments (Note 6)	509,109	458,331
Total Financial Assets	685,265	659,085
Financial Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	139,678	148,965
Deferred Revenue (Note 10)	100,191	83,034
Term Debt (Note 11)	306,968	331,412
Accrued Pension Liability (Note 8)	-	12,517
Employee Benefits Payable (Note 13)	51,608	45,692
Total Financial Liabilities	598,445	621,620
Total Net Financial Assets	86,820	37,465
Non-Financial Assets		
Prepaid Expenses	13,623	12,305
Tangible Capital Assets (Note 23)	4,503,304	4,389,573
Inventory of Materials and Supplies	19,284	17,246
Total Non-Financial Assets	4,536,211	4,419,124
Accumulated Surplus (Note 18)	\$ 4,623,031	\$ 4,456,589

Commitments and Contingent Liabilities (Note 14)

Significant Event (Note 22)

Consolidated Statement of Operations**For the Year Ended December 31, 2020****(in thousands of dollars)**

	2020 Budget	2020	2019
Revenues			
Taxation (Note 7)	\$ 283,434	\$ 282,690	\$ 269,351
Grants-in-Lieu of Taxes (Note 7)	7,649	7,174	6,836
User Charges	476,359	415,703	453,193
Government Transfers - Operating (Note 12)	63,534	83,752	59,128
Government Transfers - Capital (Note 12)	80,105	80,105	30,317
Investment Income	12,166	12,993	16,782
Contribution from Developers & Others - Operating	47,506	47,506	59,838
Contribution from Developers & Others - Capital	58,125	58,125	14,306
Franchise Fees	19,126	18,633	18,497
Other	30,338	16,147	22,938
Total Revenue	1,078,342	1,022,828	951,186
Expenses (Note 17)			
Arts, Culture & Events Venues	11,903	11,981	7,830
Community Support	19,983	18,481	17,630
Corporate Asset Management	9,202	9,199	9,168
Corporate Governance & Finance	51,081	50,748	42,125
Debt Servicing Costs	9,683	9,673	10,895
Environmental Health	56,141	52,052	55,696
Fire	57,100	55,789	52,703
Land Development	14,710	14,257	8,282
Libraries	9,228	10,813	13,756
Police	122,939	122,225	108,272
Recreation & Culture	71,434	61,587	65,597
Taxation & General Revenues	4,681	4,797	6,176
Transportation	201,868	204,212	195,704
Urban Planning & Development	27,679	25,936	33,520
Utilities	210,786	204,636	192,202
Total Expenses	878,418	856,386	819,556
Surplus of Revenues Over Expenses	199,924	166,442	131,630
Accumulated Surplus, Beginning of Year	-	4,456,589	4,324,959
Accumulated Surplus, End of Year (Note 18)		\$ 4,623,031	\$ 4,456,589

Consolidated Statement of Cash Flows**For the Year Ended December 31, 2020****(in thousands of dollars)**

	2020	2019
Operating Activities		
Surplus of Revenues over Expenses	\$ 166,442	\$ 131,630
Items Not Affecting Cash:		
Amortization	149,643	144,146
Contributed Tangible Capital Assets	(10,241)	(6,744)
Net Change In Non-Cash Working Capital Items:		
Taxes Receivable	(1,879)	(232)
Accounts Receivable and User Charges	(21,847)	4,008
Loans Receivable	612	585
Land Inventory for Resale	464	51
Other Assets	4,046	(2,771)
Accrued Pension Asset	(959)	-
Prepaid Expenses	(1,318)	(178)
Inventory of Materials and Supplies	(2,038)	(1,197)
Accounts Payable and Accrued Liabilities	(9,287)	1,701
Deferred Revenue	17,157	(2,526)
Accrued Pension Liability	(12,517)	(1,714)
Employee Benefits Payable	5,916	2,929
	284,194	269,688
Investing Activities:		
Purchase of Investments	(136,605)	(98,533)
Proceeds on Disposition of Investments	85,827	93,487
	(50,778)	(5,046)
Financing Activities:		
Term Debt Repaid	(24,444)	(27,571)
Capital Activities:		
Acquisition of Tangible Capital Assets	(253,133)	(200,711)
(Decrease) Increase in Cash and Cash Equivalents	(44,161)	36,360
Cash and Cash Equivalents - Beginning of Year	74,637	38,277
Cash and Cash Equivalents at End of Year	\$ 30,476	\$ 74,637

Consolidated Statement of Changes in Net Financial Assets**For the Year Ended December 31, 2020****(in thousands of dollars)**

	2020		
	Budget	2020	2019
Surplus of Revenues over Expenses	\$ 199,924	\$ 166,442	\$ 131,630
Net Acquisition of Tangible Capital Assets	(377,234)	(253,133)	(200,711)
Contributed Assets	-	(10,241)	(6,744)
Amortization	163,081	149,643	144,146
Net Change in Prepaid Expenses	-	(1,318)	(178)
Net Change in Inventory of Materials and Supplies	-	(2,038)	(1,197)
Increase in Net Financial Assets	(14,229)	49,355	66,946
Net Assets (Debt), Beginning of Year	37,465	37,465	(29,481)
Net Financial Assets, End of Year	\$ 23,236	\$ 86,820	\$ 37,465

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

1. Significant Accounting Policies

a. Nature of the Organization

The City of Saskatoon ("the City") is a municipality in the Province of Saskatchewan, incorporated in 1901 as a village and 1906 as a city and operates under the provisions of *The Cities Act* effective January 1, 2003.

The consolidated financial statements of the City are prepared by management in accordance with Public Sector Accounting Standards ("PSAS"), as recommended by the Chartered Professional Accountants of Canada ("CPA Canada"). The consolidated financial statements were prepared by the City's Finance Division. Significant aspects of the accounting policies adopted by the City are as follows:

b. Basis of Consolidation

i. Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenue, expenses and fund balances of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their financial affairs and resources to the City and which are wholly owned or controlled by the City, namely:

- ◆ Mendel Art Gallery (Operating as "Remai Modern Art Gallery") (100 percent)
- ◆ Centennial Auditorium (Operating as "TCU Place") (100 percent)
- ◆ Saskatchewan Place (Operating as "SaskTel Centre") (100 percent)
- ◆ Saskatoon Public Library ("Library") (100 percent)
- ◆ Saskatchewan Information and Library Services Consortium Inc. ("SILS")*

All Schedules (1 to 4) and Appendices (1 to 8) are unaudited. All inter-fund amounts have been eliminated through the consolidation. Schedule 4 (unaudited), and supporting Appendices 1 to 8 (unaudited), include only those revenues and expenses reflected in the City's annual operating budget, which is prepared to identify the City's property tax requirements. Excluded from this Schedule are the operations of the Remai Modern Art Gallery, TCU Place, SaskTel Centre, Library, and the Sinking Fund.

*The Library has a 25.01 percent interest in the SILS, which has been proportionately consolidated.

ii. Trust and Pension Funds

Trust funds (see Note 16) and pension funds and their related operations administered by the City are not reflected in the consolidated financial statements.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

1. *Significant Accounting Policies (continued)*

b. Basis of Consolidation (continued)

iii. Accounting for School Board Transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards, are not reflected in the municipal fund balances of these financial statements. Amounts due to/from school boards are reported on the Consolidated Statement of Financial Position as accounts payable and accrued liabilities/accounts receivable.

c. Basis of Accounting

i. Use of Estimates

The preparation of consolidated financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and may have an impact on future periods. Significant estimates include accrued pension liabilities, contingent liabilities and commitments, provision for doubtful accounts, employee benefits payable, landfill liability, contaminated sites remediation, the amortization of tangible capital assets, and the allocation of costs associated with land development, including contributions from developers.

ii. Financial and Non-financial Assets and Liabilities

Financial assets and financial liabilities have been presented separately from the non-financial assets of the City on the Consolidated Statement of Financial Position. A financial asset is defined as an asset that can be used to discharge existing liabilities or finance future operations and is not for consumption in the normal course of operations. A financial liability is a contractual obligation to deliver cash or another financial asset to another entity. Non-financial assets are those that are normally employed to provide future services and have useful lives extending beyond the current year.

iii. Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and short-term highly liquid investments with original maturities of 90 days or less at the date of acquisition and which are subject to an insignificant risk of change in value. Cash and cash equivalents are recorded at cost.

iv. Loans Receivable

Loans receivable are recorded at cost less an allowance for doubtful accounts. Allowance for doubtful accounts is recognized when collection is in doubt. Loans receivable and interest revenue recognized on loans receivable are recorded at lower of cost and net recoverable value.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

1. Significant Accounting Policies (continued)

c. Basis of Accounting (continued)

v. Land Inventory for Resale

The City is one of the primary property developers in the municipality. Land inventory for resale is recorded at the lower of adjusted cost and net realizable value. Adjusted cost includes amounts for land acquisition and improvements to prepare the land for sale. Land available for resale is recognized as a financial asset when all the following criteria are met:

- ◆ Prior to the date of the financial statements, the City or an individual with the appropriate level of authority commits the City to selling the asset;
- ◆ the asset is in a condition to be sold;
- ◆ the asset is publicly seen to be for sale;
- ◆ there is an active market for the asset;
- ◆ there is a plan in place for selling the asset; and,
- ◆ it is reasonably anticipated that the sale to a purchaser external to the City will be completed within one year of the financial statement date.

vi. Investments

All investments are recorded at amortized cost using the effective interest rate method. Premiums and discounts are amortized over the life of the investment. Investment transactions are accounted for at the settlement date. Investment income is recorded on the accrual basis. When there has been a loss in a value of an investment that is other than a temporary decline, the investment is written down to recognize the loss and the loss is recognized in the consolidated statement of operations.

vii. Provision for Landfill Closure and Post Closure

The Environmental Management and Protection Act of Saskatchewan sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of landfill sites. This requirement is being provided for over the estimated remaining life of the landfill sites based on usage, and is funded through tipping fees. The annual provision is reported as an expense in Environmental Health in the Consolidated Statements of Operations and the accumulated provision is reported as a liability on the Consolidated Statement of Financial Position.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

1. Significant Accounting Policies (continued)

c. Basis of Accounting (continued)

viii. Deferred Revenue

Deferred revenue represents amounts received from third parties for specified operating and capital purposes. These amounts include government transfers, which are externally restricted until it is used for the purpose intended. Also included in deferred revenue are contributions from developers, advanced sales of goods and services and amounts for advanced ticket sales which are recognized as revenue in the period when the related expenses are incurred to reflect the completion of the City's and Board's performance obligations.

ix. Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost less residual value of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

◆ Buildings	25 to 50 years
◆ Plants and Facilities	20 to 50 Years
◆ Roadways	20 to 75 years
◆ Underground Networks	50 to 75 years
◆ Electrical Utility	10 to 45 years
◆ Vehicles	4 to 30 years
◆ Traffic Control	15 to 30 years
◆ Machinery and Equipment	5 to 25 years
◆ Land Improvements	20 to indefinite years
◆ Furniture and Fixtures	20 years
◆ Information and Communication	15 years

A full year's amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for use. Interest costs for the construction and development of tangible capital assets are not capitalized.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

1. Significant Accounting Policies (continued)

c. Basis of Accounting (continued)

ix. Tangible Capital Assets (continued)

- (a) Contribution of tangible capital assets
Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue in Contributions from Developers - Capital.
- (b) Leases
Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risk incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.
- (c) Land under roads
Land under roads that is acquired other than by a purchase agreement is valued at cost.
- (d) Cultural, historical and works of art
The City manages and controls various works of art and non-operational historical and cultural assets including buildings, artifacts, paintings and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are expensed.

x. Inventories of Materials and Supplies

Inventories of materials and supplies are valued at the lower of cost and net realizable value. Cost is determined using an average cost basis.

xi. Revenues and Expenses

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues. Funds from development charges for services that have not yet been provided at the time the charges are collected are accounted for as deferred revenue until used for the purpose specified. Gross revenues for the 2020 fiscal year are \$1,022,828. Expenses are accounted for in the period the goods and services are acquired and a liability is incurred or transfers are due. Gross expenses for the 2020 fiscal year are \$856,386. Budget information is presented on a basis consistent with that used for actual results. The budget was approved by City Council on November 27, 2019. Any Council-approved changes made to capital budgets throughout the fiscal year have been excluded from the 2020 budgeted amounts. Amounts for contributions from developers are not specifically budgeted for and as a result, the comparison between actual and budgeted amounts on the Statement of Operations is hindered. Readers are encouraged to review Schedule 4 (unaudited) which includes a comparison of the City's operating budget to actual results.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

1. Significant Accounting Policies (continued)

c. Basis of Accounting (continued)

xii. Property Tax Revenue

Property tax revenue is based on assessments determined in accordance with Saskatchewan legislation and the formulas, principles and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal. A provision has been recorded in Accounts Payable and Accrued Liabilities for potential losses on assessment appeals outstanding as of December 31, 2020.

xiii. Government Transfers

Government transfers are recognized in the financial statements as revenues in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, eligibility criteria have been met, and reasonable estimates of the revenue amount can be made. Government transfers, where funding has been received, that have not met the requirements of stipulations, if any, are recorded as deferred revenue in the Statement of Financial Position and are recognized as revenue when the stipulations are met.

Government transfer programs include operations funding received from Funding Agreements such as the Federal Gas Tax Revenue Transfer Program, the Urban Highway Connector Program, the Provincial Revenue Sharing Program, the Provincial and Federal Police funding programs, Municipal Economic Enhancement Program as well as Transit and Library Funding Agreements. The use of these funds are restricted to eligible expenses as identified in the funding agreements. Authorization and approval are required before the funds can be expended.

xiv. Pension Amounts

The City of Saskatoon makes contributions to the General Superannuation, Part-Time and Seasonal Employee Superannuation, Police Superannuation, Saskatoon Police Pension Plan, Fire and Protective Services Department Superannuation Plan and Saskatoon Firefighters' Pension Plan on behalf of its staff. The General Superannuation, Police Superannuation and Fire and Protective Services Department Superannuation plans are defined benefit plans with the exception of the Part-Time and Seasonal Employee plan, which is a defined contribution plan. The Police Pension Plan and Saskatoon Firefighters' Pension Plans are contributory target benefit plans. Pension expense for the defined benefit plans are based on actuarially determined amounts. Pension expense for the defined contribution and contributory target benefit plans are based on the City's contributions.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

1. Significant Accounting Policies (continued)

c. Basis of Accounting (continued)

xv. Public-Private Partnerships

A public-private partnership ("P3s") is a contractual agreement between a public authority and a private entity for the provision of infrastructure and/or services. The City's P3s are assessed based on the substance of the underlying agreement and are accounted as follows:

- ◆ Costs incurred during construction or acquisition are recognized in the work-in-progress and liability balances based on the estimated percentage complete.
- ◆ Construction costs, as well as the combined total of future payments, are recognized as a tangible capital asset and amortized over the useful life once the asset is in service.
- ◆ Sources of funds used to finance the tangible capital asset and future payments are classified based on the nature of the funds, such as debt, grants, and/or reserves.

xvi. Provision for Contaminated Sites

The Environmental Management and Protection Act (Saskatchewan) sets out the regulatory requirements in regards to contamination. Under this Act, there is a requirement for the persons responsible to address the contamination that is causing or has caused an adverse effect. A liability is recorded for sites where contamination exists that exceeds an environmental standard. The City is legally responsible or has accepted responsibility for the contamination, future economic benefits are expected to be given up and a reasonable estimate for the provision can be made.

The liability is estimated based upon information that is available when the financial statements are prepared. It is based upon the costs directly attributable to the remediation activities required using a present value measurement technique.

xvii. Accumulated Surplus/Deficit

Accumulated surplus/deficit represents the City's net economic resources. It is an amount by which all assets (financial and non-financial) exceed liabilities. An accumulated surplus indicates that the City has net resources (financial and non-financial) that can be used to provide future services. An accumulated deficit means that liabilities are greater than assets.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

1. Significant Accounting Policies (continued)

c. Basis of Accounting (continued)

xviii. Related Party Disclosure

Related Party Disclosure (PS 2200) standard covers disclosure of related parties. Parties are considered related when one party has the ability to exercise control or shared control over the other, it could be an individual or an entity. Key management personnel include members of council, general managers and their close family members including their spouse and dependents.

Disclosure will include information about the types of related party transactions and the relationship underlying them especially when they have occurred at a value different from that which would have been arrived at if the parties were unrelated; and they have, or could have, a material financial effect on the financial statements.

As of December 31, 2020, there are no material transactions for disclosure from key management personnel (2019 - nil).

d. Future Accounting Pronouncements

Standards effective for the fiscal year ending December 31, 2023

i) Financial Statement Presentation

PS 1201 Financial Statement Presentation requires a new statement of re-measurement gains and losses separate from the statement of operations. Included in this new statement are the unrealized gains and losses arising from the re-measurement of financial instruments and items denominated in foreign currencies as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships.

ii) Foreign Currency Translation

PS 2601 Foreign Currency Translation requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of re-measurement gains and losses.

iii) Portfolio Investments

PS 3041 Portfolio Investments has removed the distinction between temporary and portfolio investments. This section was amended to conform to PS 3450, Financial Instruments and now includes pooled investments in its scope. Upon adoption of PS 3450 and PS 3041, PS 3030, Temporary Investments, will no longer apply.

Notes to Consolidated Financial Statements**For the Year Ended December 31, 2020**

(in thousands of dollars)

1. Significant Accounting Policies (continued)**d. Future Accounting Pronouncements (continued)****iv) Financial Instruments**

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

v) Asset Retirement Obligation

PS 3280, Asset Retirement Obligations establish guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use.

Standards effective for the fiscal year ending December 31, 2024**vi) Revenue**

PS 3400, Revenue establishes standards on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payor.

The City continues to assess the impacts of all the above accounting standards. The extent of impact resulting from the adoption of these standards is not known at this time.

2. Taxes Receivable

It is the normal practice of the City to review its accounts receivable on a regular basis and write off any accounts which are considered to be uncollectable. A general allowance of \$0 (2019 - \$0) for uncollectable taxes is included in the balance of taxes receivable.

3. Accounts Receivable and User Charges

Accounts receivable consist of the following:

	2020	2019
Trade and other receivables	\$ 78,462	\$ 61,400
Utility receivable	32,514	30,989
Government transfers receivable	7,410	4,150
Total	\$ 118,386	\$ 96,539

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

3. Accounts Receivable and User Charges (continued)

The City also calculates an allowance for uncollectable accounts relating to utility billings. At December 31, 2020 this amount is \$50 (2019 - \$50) and is included in Accounts Receivable and User Charges.

4. Loans Receivable

City Bylaw No. 8418 was approved by City Council in 2005 to authorize a 15 year loan in the amount of \$10,550 from the City to Saskatoon Soccer Centre Inc. for the construction of the North East Soccer Park, in Forest Park, in Saskatoon. The total annual payment under the loan is shared by Saskatoon Soccer Centre Inc. and the City resulting in an amount receivable from the Saskatoon Soccer Centre Inc. of \$7,037 and a deferred grant of \$3,513 that is amortized over the life of the loan payments. Interest is recognized as earned at 2.80 percent to 4.60 percent per annum over the life of the loan. Security on the loan is by way of an assignment lease against the Henk Ruys Soccer Centre and the North East Soccer Park. The amount receivable and deferred grant as at the end of December 31, 2020 are nil and nil (2019 - \$612 and \$305), respectively.

5. Other Assets

	2020	2019
Deferred Charges	\$ 506	\$ 4,411
Other Inventory for Resale	370	511
Total	\$ 876	\$ 4,922

Deferred charges consist primarily of work in progress on custom work orders.

6. Investments

	Cost		Market	
	2020	2019	2020	2019
Investments	\$ 509,109	\$ 458,331	\$ 533,586	\$ 470,561

Investments consist primarily of corporate and government bonds. Maturities are between 2021 - 2027 with effective interest rates of 1.14 percent to 5.25 percent (2019 - 1.14 percent to 5.25 percent) per annum.

Investments contain \$6,816 (2019 - \$5,116) in restricted funds related to sinking funds accumulated to retire debt.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

7. Net Taxes Available For Municipal Purposes

	2020	2019
Gross Taxation Revenue Collected	\$ 461,876	\$ 447,435
Taxes collected on Behalf of Others:		
Saskatoon School Division No. 13	(126,012)	(124,836)
St. Paul's Roman Catholic Separate School Division No. 20	(44,678)	(45,150)
Business Improvement Districts	(1,322)	(1,262)
Net Taxes Available For Municipal Purposes	\$ 289,864	\$ 276,187
Comprised of:		
Municipal	282,690	269,351
Grants-in-Lieu	7,174	6,836
	\$ 289,864	\$ 276,187

The Education Act and *The Cities Act* set out the manner in which collection of taxes and trailer license fees are to be submitted to the School Boards and the Business Improvement Districts. As the City is acting as agent only for the collection of such taxes, these amounts are not reflected in the Consolidated Statement of Operations, nor are the Assets, Liabilities, and Fund Balances of these Boards included in the consolidated financial statements.

8. Accrued Pension Liability

The City administers six employee pension plans - the General Superannuation Plan for City of Saskatoon Employees not covered by the Police and Fire Departments' Superannuation Plans ("General Plan"), the Saskatoon Police Pension Plan ("Police TB Plan"), the Retirement Plan for Employees of the Saskatoon Board of Police Commissioners ("Police DB Plan"), the Saskatoon Firefighters' Pension Plan ("Fire TB Plan"), the City of Saskatoon Fire and Protective Services Department Superannuation Plan ("Fire DB Plan"), and the Defined Contribution Pension Plan for Seasonal and Non-Permanent Part-Time Employees of the City of Saskatoon ("Seasonal Plan"). Combined, these plans provide pension benefits for all eligible staff of the City. The General, Police DB, and Fire DB Plans are contributory defined benefit plans. The Police TB Plan and the Fire TB Plan are contributory target benefit plans. The Seasonal Plan is a defined contribution plan.

In all Plans, contributions are made by Plan members and the City as stipulated by pension agreements. The defined benefit and target benefit plans provide for a benefit that is integrated with the Canada Pension Plan, and is based on years of contributory service times a percentage of average earnings as defined by each plan. The Seasonal Plan provides a benefit based on the annuity that can be purchased with the funds in an employee's account (i.e. a money purchase plan).

The accrued pension obligation relates to the five main Plans – the Police TB Plan, the Police DB Plan, the Fire TB Plan, the Fire DB Plan and the General Plan. The General Plan provides for partial inflation protection on benefits accrued to December 31, 2000. The Fire DB Plan and the Police DB Plan provided for partial ad-hoc indexing from time to time in the past when deemed affordable through plan surpluses. The latest increase for eligible retired members of the Fire DB Plan was granted January 1, 2008 and the latest increase for retired members of the Police

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

8. Accrued Pension Liability (continued)

DB Plan was granted July 1, 2010. On January 1st of each calendar year, pensioners and spouses in receipt of a pension from the Police TB Plan and the Fire TB Plan are eligible to receive a cost-of-living increase on their pension in payment, equal to 25% of the increase in the Consumer Price Index. At present, the average age of the 3,693 employees accruing service under the five main Plans is 43.78 years, the Plans provide benefits for 2,210 retirees and surviving spouses; benefit payments were \$76,170 in 2020 (2019 - \$77,335).

Employees make contributions in accordance with the following: Seasonal Plan 5.8 percent of salary below the year's maximum pensionable earnings (YMPE) and 7.4 percent above the YMPE; General Plan 8.4 percent of salary below the YMPE and 10 percent above the YMPE; Fire TB Plan 9 percent of salary; and Police TB Plan 9 percent of salary while the City contributes an equal amount. In 2020, employee contributions for current and past service for the five main Plans were \$27,766 (2019 - \$26,085), and the City's contributions were \$30,672 (2019 - \$28,756). A separate pension fund is maintained for each plan. Pension fund assets are invested entirely in marketable investments of organizations external to the City. The accrued pension obligation at December 31 includes the following components:

	2020	2019
Accrued Benefit Obligation	\$ (1,530,453)	\$ (1,449,792)
Pension Fund Assets		
Marketable Securities	1,571,511	1,488,659
	41,058	38,867
Unamortized Actuarial Losses	(1,653)	(8,581)
Accrued Benefit Asset	39,405	30,286
Valuation allowance*	(38,446)	(42,803)
Net Carrying Value of Accrued Benefit Asset (Liability)	\$ 959	\$ (12,517)

Actuarial valuations for accounting purposes are performed at least triennially using the projected benefit method prorated on services. The most recent valuations were prepared by AON Consulting as at December 31, 2019 for the General Plan, Fire TB Plan, Fire DB Plan, Police TB Plan and the Police DB Plan. The unamortized actuarial loss is amortized on a straight-line basis over the expected average remaining service life of the related employee groups applicable to each of the Plans which is 13 years on average.

The actuarial valuations were based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases, and employee turnover and mortality. The assumptions used represent the City's best estimates.

The expected inflation rate is 2.25 percent (2019 - 2.25 percent) for the five Plans. The discount rate used to determine the accrued benefit obligation is 6.15 percent (2019 - 6.15 percent) for the General Plan, 6.00 percent (2019 - 6.00 percent) for the Police TB Plan, 6.25 percent (2019 - 6.25 percent) for the Police DB Plan, 5.95 percent (2019 - 5.95 percent) for the Fire TB Plan and 6.20 percent (2019 - 6.20 percent) for the Fire DB Plan. The earnings increase rate is 3.00 percent (2019 - 3.25 percent) for the General Plan, 3.25 percent (2019 - 3.25 percent) for the Police TB Plan, 3.25 percent (2019 - 3.25 percent) for the Police DB Plan, 3.25 percent (2019 - 3.25

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

8. Accrued Pension Liability (continued)

percent) for the Fire TB Plan and 3.25 percent (2019 - 3.25 percent) for the Fire DB Plan.

Pension fund assets are valued using a market-related value which amortizes realized and unrealized gains and losses over a five-year period. The expected rate of return on General Plan assets is 6.15 percent (2019 - 6.15 percent), on Police TB Plan assets is 6.00 percent (2019 - 6.00 percent), on Police DB Plan assets is 6.25 percent (2019 - 6.25 percent), on Fire TB Plan assets is 5.95 percent (2019 - 5.95 percent) and on Fire DB Plan assets is 6.20 percent (2019 - 6.20 percent). The actual rate of return on Plan assets in 2020 was 7.16 percent (2019 - 6.45 percent). The market value of assets at December 31, 2020 was \$1,613,796 (2019 - \$1,515,456).

Effective January 1, 2016, the Fire DB and Police DB Plans were amended to close the plans to new entrants, freeze pensionable service, cease employee contributions and change the cost sharing arrangement in the plan such that the City assumes full responsibility for all past and future deficits in the plan.

The City's contributions to the defined contribution pension plan for Seasonal and Non-permanent Part-time Employees were \$535 in 2020 (2019 - \$422).

The valuation allowance is comprised of \$21,404 for the General Plan, \$6,468 for the Fire Plan, and \$10,574 for the Police Plan.

The total expenditures related to pensions in 2020 include the following components:

	2020	2019
Current Period Benefit Cost	\$ 44,364	\$ 39,933
Less: Employee Contributions	(27,766)	(26,085)
Amortization of Actuarial Loss	2,850	560
Increase (decrease) in valuation allowance	(3,849)	15,722
Pension Expense Excluding Interest	15,599	30,130
Interest Cost On The Average Accrued Benefit Obligation	87,442	85,228
Expected Return On Average Pension Plan Assets	(90,723)	(88,931)
Pension Interest Expense	(3,281)	(3,703)
Total Pension Expense	\$ 12,318	\$ 26,427

9. Accounts Payable And Accrued Liabilities

Included in accrued liabilities is \$9,703 (2019 - \$13,156) for the estimated total landfill closure and post closure care expenses. The estimated liability for these expenses is recognized as the landfill site's capacity is used and the reported liability represents the portion of the estimated total expenses recognized as at December 31, 2020, based on the cumulative capacity used at that date, compared to the total estimated landfill capacity. The change in calculation resulted in \$3,453 (2019 - \$4,585) of liability being recognized in 2020 in Environmental Health expenditures in the Statement of Operations. Estimated total expenditures represented by the sum of the future cash flows for closure and post closure care activities discounted at the City's average long-term borrowing rate of

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

9. Accounts Payable And Accrued Liabilities (continued)

2.25 percent is \$24,648 (2019 - \$27,638).

Landfill closure and post closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection, and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 35 year post-closure period using the best information available to management. Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

The estimated remaining capacity of the landfill is 51 percent - 7,020,360 cubic metres (2019 - 52 percent - 7,192,155 cubic metres) of its total estimated capacity of 13,709,359 cubic metres and its estimated remaining life is 40 years (2019 - 41 years). The period for post closure care is estimated to be 35 years (2019 - 35 years).

The unfunded liability for the landfill will be paid for per the annual approved budget where capital expenses will be funded from the Landfill Reserve. At December 31, 2020, the balance of the Landfill Reserve is \$3,018 (2019 - \$1,896).

10. Deferred Revenue

	2019	Externally Restricted Contributions Received	Non-Restricted Contributions Received	Revenue Recognized	2020
Development Charges	\$ 50,963	\$ -	\$ 40,059	\$ 47,271	\$ 43,751
Federal Government Transfers	21,005	56,971	-	29,921	48,055
Ticket Sales and Other	11,066	-	3,888	6,569	8,385
	\$ 83,034	\$ 56,971	\$ 43,947	\$ 83,761	\$ 100,191

Development charges are fees levied on new development to help pay for the infrastructure required to service new growth. Deposits are received for various capital projects from land developers and recognized in revenue when the corresponding capital expenditures of neighborhood development is incurred. Deferred federal government transfers are externally restricted amounts that are recognized in revenue when the conditions of use are satisfied. Ticket sales and other amounts are a result of the City and its controlled enterprises receiving cash upfront for services they are to perform in the future.

Notes to Consolidated Financial Statements**For the Year Ended December 31, 2020**

(in thousands of dollars)

11. Term Debt

	2020	2019
Water Utility	\$ 12,715	\$ 16,140
Wastewater Utility	5,839	7,923
Gas Tax	-	5,068
Operating Fund	94,223	102,530
Public Private Partnership ("P3") Term Debt	194,191	199,751
Total Term Debt	306,968	331,412
Sinking Funds Accumulated to Retire Debt (Note 6)	\$ (6,816)	\$ (5,116)
Net Term Debt	\$ 300,152	\$ 326,296

The long-term debt is repayable as follows:

2021	\$ 19,047
2022	19,709
2023	15,488
2024	14,296
2025	9,977
Thereafter	228,451
	\$ 306,968

Regulations

The regulations under *The Cities Act* require that individual debenture issue bylaws be submitted, reviewed, and approved by the Saskatchewan Municipal Board ("SMB") with the exception that an urban municipality with a population greater than 30,000 can apply to the SMB for a debt limit. The City's debt limit is \$558,000 (2019 - \$558,000) as approved by the SMB. The total interest paid by the City for debt in 2020 was \$13,528 (2019 - \$10,895).

The long-term debt for the City consists of debentures, banker's acceptance swap loans, a sinking fund and Canada Mortgage and Housing Corporation (CMHC) loans.

Debentures and Sinking Fund

Debentures outstanding are \$69,946 (2019 - \$79,525) and have been issued with terms of 10-15 years. Included in this amount is the sinking fund with outstanding principal of \$45,000 and a term of 30 years. Funds totaling \$6,816 (2019 - \$5,116) have been accumulated to date for maturing the Sinking Fund debt in 2043. The all-in-cost of borrowing for debentures ranges from 2.68 percent - 4.67 percent per annum with principal payments made annually and interest payments made semi-annually.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

11. Term Debt (continued)

Banker's Acceptance Swap Loans

Banker's acceptance swap loans have a total of \$42,084 (2019 - \$46,152) in outstanding principal with a spread of 0.28 percent - 0.30 percent per annum over the offering rate. As at December 31, 2020 the offering rates were 0.48 percent and 0.49 percent per annum. Each loan revolves quarterly at progressively smaller amounts and have been issued with 10 and 20 year terms.

CMHC Loans

The CMHC loan was issued at a 15 year term with a 3.98 percent per annum cost of borrowing. Principal and interest for the CMHC loan is made annually with principal of \$747 (2019 - \$5,984) still outstanding.

P3 Term Debt

During construction of the North Commuter Parkway and Traffic Bridge ("NCPTB") and the Civic Operations Centre ("COC"), the City recorded a portion of the project costs as assets under construction, using the construction costs to date and an equivalent liability to Graham Commuter Partners ("GCP") and Integrated Team Solutions ("ITS"), respectively. The term debt represented the deferred capital payment portion of the project costs based on the terms of the agreement. The NCPTB project was completed during 2018. The City is now amortizing the accumulated costs of the completed project over its useful life, expensing the annual interest cost and settling the long-term liability over the term of the project agreements. The City has \$194,191 (2019 - \$199,751) to be repaid by monthly interest and principal payments over 25 years at an interest rate of 4.50 percent per annum. The debt matures June 30, 2048.

12. Government Transfers

The following transfers have been included in revenues:

	2020	2019
Operating Transfers		
Federal	\$ 21,931	\$ 2,182
Provincial	61,821	56,946
	83,752	59,128
Capital Transfers		
Federal	69,751	24,972
Provincial	10,354	5,345
	80,105	30,317
Total	\$ 163,857	\$ 89,445

Notes to Consolidated Financial Statements**For the Year Ended December 31, 2020**

(in thousands of dollars)

13. Employee Benefits Payable

Vacation leave is credited to employees on a monthly basis based on contractual obligations. Such credits are accumulated from the period April 1 to March 31 and may not be taken in advance. Therefore, credits earned from April 1, 2020 to December 31, 2020 would normally be available to employees after April 1, 2021. The vacation payable balance as at December 31, 2020 is \$30,666 (2019 - \$25,403) and is included in employee benefits payable in the Statement of Financial Position.

The City operates a number of Sick Leave Benefit Plans as stipulated within agreements with the various Unions and Associations of employees. These plans are based on the accumulation of sick leave credits to a specified maximum, or are guaranteed long-term disability plans. For those Unions with accumulated sick leave plans, the employee is entitled to a cash payment under specified circumstances, including retirements, based upon a formula stipulated in the union agreement. The employee benefits were based on medical and dental health care trends assumptions. The assumptions used represent the City's best estimates. The expected medical care trend rate is 8.25 percent and dental care trend rate is 6.00 percent per annum.

The total of vacation payable and accrued benefit obligation for sick leave benefit plans for the year ended December 31, 2020 amounts to \$51,608 (2019 - \$45,692).

Employee benefits payable are recorded as financial liabilities on the Consolidated Statement of Financial Position. The change in the accrued benefit obligation is as follows:

	2020	2019
Accrued benefit obligation, beginning of year	\$ 20,289	\$ 18,887
Current period benefit cost	1,490	1,447
Interest on accrued benefit obligation	517	492
Less benefits paid	(1,354)	(537)
Accrued benefit obligation, end of year	\$ 20,942	\$ 20,289

Actuarial Assumptions

	Dec-31-18	Dec-31-18
Date of last actuarial valuation	2.45	2.45
Discount rate (%)	3.00	3.00
Rate of compensation increase	2.25	2.25
Inflation rate	14.40	14.40
Average remaining service period of active employees		

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

14. Commitments And Contingent Liabilities

a. Lawsuits

Various lawsuits and claims are pending by and against the City. It is the opinion of management that final determination of any other claims will not materially affect the financial position of the City beyond any amounts that have already been accrued. Where the loss of various claims brought against the City cannot be reasonably estimated or the likelihood of loss is unknown, amounts have not been accrued as the City's administration believes that there will be no material adverse effects on the financial position of the City.

b. Contractual Obligations

During 2020, the City entered into an agreement to service Brighton subdivisions as well as the installation of storm and trunk sewers along McOrmond Drive right of way for a total cost of \$38 million over 1.5 years, of which \$28.7 million has been incurred as of December 31, 2020. The anticipated completion date is July 2021.

During 2019, the City entered into an agreement to rehabilitate the Sid Buckwold Bridge for \$20.1 million over two years, of which \$8.9 million has been incurred as of December 31, 2020. The anticipated completion date is December 31, 2020.

c. NCPTB

The North Commuter Parkway Traffic Bridge (NCPTB) qualified for P3 funding from the Government of Canada and Province of Saskatchewan. On September 8, 2015, City Council announced that Graham Commuter Partners (GCP) had been chosen to design, build, finance, operate and maintain the NCPTB. The project was completed in 2018. GCP will operate and maintain the North Commuter Parkway and adjacent roadways and will maintain the Traffic Bridge until 2048.

d. COC

On October 27, 2014, City Council announced that Integrated Team Solutions (ITS) will design, build, finance and maintain the Transit Operations Facility and a permanent Snow Management Facility both located at Civic Operations Centre (COC) (Phase 1). Construction of Phase 1 was substantially complete late 2016 with move in early 2017. ITS will operate the new facility until Fall 2041.

e. Lease Commitments

The City has entered into a number of operating lease agreements, mainly for facilities and equipment. Lease commitments over the next five years and thereafter are as follows:

2021	\$	1,377
2022		1,377
2023		1,377
2024		1,251
2025		1,006
Thereafter		695
Total	\$	7,083

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

15. Property Realized Reserve

The Property Realized Reserve, which is included on Schedule 3 (unaudited) and in the reserve balance in Note 18, is reported net of all withdrawals. This practice does not recognize the value of assets for property purchased but not yet sold, or repayable advances of funds. At December 31, 2020, the gross value of the Property Realized Reserve is estimated to be \$190,946 (2019 - \$190,997) itemized as follows:

	2020	2019
Gross Value of Reserve, December 31	\$ 190,946	\$ 190,997
Advances Repayable from Future Revenue Fund Provisions	(1,992)	(2,595)
Property Purchased from Reserve and not yet re-sold (at estimated cost)	(145,661)	(144,621)
Net Balance of Reserve, December 31	\$ 43,293	\$ 43,781

16. Trust Funds

The City administers two trust funds, the Cemetery Perpetual Care Fund and the Group Insurance Trust Fund. The reserve balances in these trusts are \$5,482 (2019 - \$5,332) and \$2,912 (2019 - \$2,385), respectively.

17. Expenses By Object

The following is a summary of the expenses reported on the Consolidated Statement of Operations by object:

	2020	2019
Wages and Benefits	\$ 362,490	\$ 323,687
Contracted and General Services	176,875	169,029
Heating, Lighting, Power, Water and Telephone	112,714	115,688
Materials, Goods and Supplies	18,400	30,679
Finance Charges	27,002	26,912
Donations, Grants and Subsidies	9,262	9,415
Amortization	149,643	144,146
Total	\$ 856,386	\$ 819,556

Notes to Consolidated Financial Statements**For the Year Ended December 31, 2020**

(in thousands of dollars)

18. Accumulated Surplus

	2020	2019
Fund Balances		
Funds to offset taxation or user charges in future years (Schedule 1)	\$ 61,974	\$ 76,625
Unexpended capital financing (Schedule 2)	(128,461)	(141,721)
Reserves (Schedule 3)	208,701	232,091
	142,214	166,995
Net Investment in Tangible Capital Assets		
Tangible Capital Assets	4,503,304	4,389,573
Capital outlay financed by long-term liabilities to be recovered in future years	9,059	(67,750)
Capital outlay financed by internal investments	(31,546)	(32,229)
	4,480,817	4,289,594
Total Accumulated Surplus	\$4,623,031	\$ 4,456,589

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

19. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The City's contractual rights arise because of contracts entered into for various services and long-term leases. Contractual rights arise from the normal course of business and are not reflected in the consolidated financial statements until revenues or assets are received. The following table summarizes the contractual rights of the City for future assets over the next five years:

	Government Transfers	Future Lease Revenue	Total
2021	\$ 42,956	\$ 1,012	\$ 43,968
2022	40,261	1,012	41,273
2023	21,990	1,012	23,002
2024	19,030	1,012	20,042
2025	2,720	1,012	3,732
	\$ 126,957	\$ 5,060	\$ 132,017

20. Segmented Information

The Consolidated Schedule of Segmented Disclosures has been prepared in accordance with PS 2700 Segmented Disclosures. Segmented Disclosures are intended to enable users to better understand the government reporting entity as well as the major expense and revenue activities of the City. For each reported segment, revenues and expenses represent amounts directly or reasonably attributable to the segment.

The segments have been selected based on a presentation similar to that adopted for the municipal planning and budgeting processes.

Segments include:

a. Arts, Culture & Events Venues

Provides opportunities for citizens to participate in and enjoy the benefits of arts, culture and events.

b. Community Support

Provides support and community investment to help build capacity in sport, recreation, culture, heritage, and social organizations, and enhances neighborhood based associations and organizations.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

20. Segmented Information (continued)

c. Corporate Asset Management

Provides building operation and maintenance services for the City's buildings and structures and manages its fleet of vehicles and equipment.

d. Corporate Governance & Finance

Provides administrative, human resources, information technology and finance supports for all other business lines.

e. Environmental Health

Preserves and protects the long-term health of our urban environment.

f. Fire Services

Provides fire prevention, public fire and life safety education, emergency response, and the direction and coordination of the City's emergency planning and preparedness.

g. Land Development

Operates on a level playing field with the private sector, and ensures adequate levels of service inventory for both residential and industrial land are maintained to meet demand.

h. Police

Works in partnership with the community to develop collaborative strategies to reduce crime and victimization. In partnership with City Council and the community, continues enforcement with proactive prevention, education, and early intervention strategies.

i. Recreation & Culture

Provides opportunities for citizens to participate in and enjoy the benefits of sport, recreation, culture, and park activities.

j. Taxation & General Revenues

The property levy is the amount required from property taxes to balance the operating budget. This levy includes growth in the assessment roll over the previous year plus the requirements to fund the current year's budget. Supplementary taxes are levied on properties that were changed in the current taxation year and not a part of the original levy. Other corporate revenues, including the Municipal Operating Grant, are applied to the general fund

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

20. Segmented Information (continued)

j. Taxation & General Revenues (continued)

and are included in this business line.

k. Transportation

Efficiently moves people, services, and goods while minimizing environmental impact and promoting sustainability.

l. Urban Planning & Development

A proactive approach to addressing future opportunities and pressures on our community that accommodates growth and change (e.g. population, diversity of public services and amenities, broader scope of education, research, business), while balancing long-term economic, environmental, and social needs and achieving the desired quality of life expressed by our citizens.

m. Utilities

Provides cost-effective and high-quality electricity (Saskatoon Light & Power), quality drinking water, treatment of wastewater, recycling, and storm water management (Water and Sewer).

n. Saskatoon Public Library

Provides library and programming services to citizens of all ages in a downtown branch as well as local branches in communities throughout the City.

Notes to Consolidated Financial Statements
For the Year Ended December 31, 2020
 (in thousands of dollars)

20. Financial Activities by Segment

Surplus (Deficit) of Revenues over Expenses
i. 2020

	Arts, Culture & Events Venue	Community Support	Corp. Asset Mgmt.	Corp. Governance & Finance	Enviro Health	Fire	Police	Rec. & Culture	Tax & General Revenues	Trans.	Urban Planning & Design	Land	Library	Utilities	Total
Revenues															
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,690
Grants-in-Lieu	-	-	-	-	-	-	-	-	-	-	-	1,703	5,471	-	7,174
User Charges	30	-	-	489	16,518	1,400	1,858	23,585	-	7,583	-	-	28	364,212	415,703
Government Transfers	773	305	-	21,233	27,743	-	9,386	6,133	49,852	30,347	-	-	725	17,360	163,857
Investment Income	-	-	-	12,993	-	-	-	-	-	-	-	-	-	-	12,993
Contribution from Developers & Others	472	-	-	-	-	-	-	28,839	-	-	-	76,320	-	-	105,631
Other	(3,518)	-	2,901	74	-	1,051	36	15,395	-	208	-	-	-	18,633	34,780
Total Revenues	(2,243)	305	2,901	34,789	44,261	2,451	11,280	73,952	332,542	38,138	-	78,023	6,224	400,205	1,022,828
Expenses															
Wages and Benefits	5,170	3,680	(7,384)	36,339	14,265	49,612	100,011	25,524	257	70,605	12,953	4,777	3,143	43,538	362,490
Contracted and General Services	2,983	5,633	16,131	10,278	15,042	4,354	13,690	20,471	3,832	35,564	5,456	678	2,742	40,021	176,875
Donations, Grants and Subsidies	-	8,615	-	-	162	-	6	48	357	-	7	41	48	(22)	9,262
Heating, Lighting, Power, Water and Telephone	1,254	148	8	(3)	85	71	434	6,083	3	7,736	63	17	2,667	94,148	112,714
Materials, Goods and Supplies	1,406	303	(8,868)	923	554	488	4,330	1,528	-	4,309	185	23	1,027	12,192	18,400
Finance Charges	918	-	7	1,238	552	-	30	308	239	14,331	27	-	6	9,346	27,002
Amortization	250	102	9,305	1,973	21,470	1,264	3,724	7,625	-	71,667	7,245	8,721	1,180	15,117	149,643
Total Expenses	11,981	18,481	9,199	50,748	52,130	55,789	122,225	61,587	4,688	204,212	25,936	14,257	10,813	14,340	856,386
Surplus (Deficit) of Revenues over Expenses	\$(14,224)	\$(18,176)	\$(6,298)	\$(15,959)	\$(7,869)	\$(53,338)	\$(110,945)	\$12,365	\$327,854	\$(166,074)	\$(25,936)	\$63,766	\$(4,589)	\$85,865	\$166,442

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

20. Financial Activities by Segment (continued)

Surplus (Deficit) of Revenues over Expenses (continued)

ii. 2019

	Arts, Culture & Events Venue	Comm. Support	Corp. Asset Mgmt.	Corp. Gov. & Finance	Enviro Health	Fire	Police	Rec & Culture	Tax & General Revenues	Trans. & Design	Land	Library	Utilities	Total
Revenues														
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,396	\$ -	\$ -	\$ 24,955	\$ -	\$ 269,351
Grants-in-Lieu	-	-	-	-	-	-	-	-	-	-	1,573	5,263	-	6,836
User Charges	(222)	-	-	508	10,615	1,252	2,349	38,347	-	14,045	-	229	86,070	453,193
Government Transfers	630	309	-	5,235	2	-	9,625	963	45,051	6,410	-	716	20,504	89,445
Investment Income	-	-	-	16,782	-	-	-	-	-	-	-	-	-	16,782
Contribution from Developers & Others	657	-	-	-	-	-	-	3,258	-	-	70,229	-	-	74,144
Other	5,534	-	3,080	2,644	-	478	73	8,197	2,698	234	-	-	18,497	41,435
Total Revenues	6,599	309	3,080	25,169	10,617	1,730	12,047	50,765	292,145	20,689	71,802	31,163	25,071	951,186
Expenses														
Wages and Benefits	8,000	2,630	8,149	30,156	8,336	46,451	83,041	26,672	25	51,731	9,846	13,640	33,276	323,687
Contracted and General Services	(8,065)	6,296	12,328	8,309	22,108	4,231	15,374	21,404	4,942	31,411	6,076	4,231	39,754	169,029
Donations, Grants and Subsidies	-	8,378	-	-	211	-	12	(113)	856	-	(27)	66	-	9,415
Heating, Lighting, Power, Water and Telephone	1,532	116	4,496	(33)	148	72	566	6,165	-	7,472	60	1,424	93,648	115,688
Materials, Goods and Supplies	5,251	109	(24,050)	2,127	2,581	682	5,517	3,911	-	20,627	10,522	(6,626)	12,427	30,679
Finance Charges	927	-	71	624	527	-	28	252	(65)	14,017	14	7	10,510	26,912
Amortization	185	101	8,174	942	21,785	1,267	3,734	7,306	-	70,865	7,029	1,014	13,481	144,146
Total Expenses	7,830	17,630	9,168	42,125	55,696	52,703	108,272	65,597	5,758	196,123	8,282	13,756	03,096	819,556
Surplus (Deficit) of Revenues over Expenses	\$ (1,231)	\$ (17,321)	\$ (6,088)	\$ (16,956)	\$ (45,079)	\$ (50,973)	\$ (96,225)	\$ (14,832)	\$ 286,387	\$ (175,434)	\$ 63,520	\$ 17,407	\$ 21,975	\$ 131,630

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

21. Contaminated Sites

A provision for remediation of known contaminated sites has been accrued in Accounts Payable and Accrued Liabilities in the amount of \$9,532 (2019 - \$10,325). The provision is based on \$10,106 (2019 - \$10,907) in expenditures expected to be incurred over the next 3 years discounted using rates ranging from 0.55 percent to 1.62 percent per annum. The liability reflects the City's best estimate as at December 31, 2020, of the amount that is required to remediate sites to current environmental standards. Where possible, provisions for remediation are based on environmental assessments completed on a site. For sites where no assessment has been completed, estimates of the remediation are completed using the best information available for the site.

The liability for contaminated sites include sites associated with former industrial operations. The nature of contamination includes chemicals, heavy metals, salt and other organic and in-organic contaminants. The sources of the contamination include underground fuel storage tanks, hazardous materials storage and other industrial activities. Sites often have multiple sources of contamination.

22. Significant Event

During the year, there was a global outbreak of COVID-19 which was declared a pandemic by the World Health Organization on March 11, 2020. Since the first quarter of 2020, the COVID-19 pandemic has impacted the global economic environment due to federal, provincial and municipal government imposed lockdowns and social distancing requirements. Management continues to assess the impact of the COVID-19 pandemic; however, at this time, the full extent of the financial impact is currently indeterminable due to the evolving nature of the COVID-19 pandemic.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2020

(in thousands of dollars)

23. Consolidated Schedule of Tangible Capital Assets

For the Year Ended December 31, 2020

(in thousands of dollars)

	Cost		Accumulated Amortization				Net Book Value			
	Opening Balance	Additions	Transfers from Work in Progress	Disposals	Balance End of Year	Accum. Amort. Beg. of Year	Accum. Amort. on Disposals	Amort. End of Year	Tangible Capital Assets End of Year	
Land	\$ 350,969	\$ 29,756	\$ -	\$ (632)	\$ 380,093	\$ -	\$ -	\$ -	\$ 380,093	
Land Improvements	351,755	3,019	4,224	-	358,998	175,290	-	11,958	171,750	
Buildings	733,000	11,066	5,168	-	749,234	167,557	(1)	14,348	567,330	
Roadways	2,236,155	41,622	3,261	-	2,281,038	850,822	-	59,329	1,370,887	
Plant and Facilities	420,195	1,769	11,485	-	433,449	142,106	-	12,061	279,282	
Underground Networks	1,443,656	23,400	-	-	1,467,056	379,892	-	18,990	1,068,174	
Electrical Utility	417,134	18,593	955	(3,308)	433,374	193,317	(1,749)	11,341	230,465	
Machinery and Equipment	49,655	2,910	-	-	52,565	25,063	-	3,351	24,151	
Traffic Control	37,704	599	-	-	38,303	15,615	-	1,182	21,506	
Vehicles	175,454	5,640	1,646	(1,518)	181,222	87,479	(1,338)	11,198	83,883	
Other Tangible Capital Assets	102,238	3,318	15,136	(1,825)	118,867	72,394	(1,825)	5,885	42,413	
Assets under Construction	181,194	124,051	(41,875)	-	263,370	-	-	-	263,370	
Total	\$ 6,499,109	\$ 265,743	\$ -	\$ (7,283)	\$ 6,757,569	\$ 2,109,535	\$ (4,913)	\$ 149,643	\$ 2,254,265	\$ 4,503,304

Contributed assets totaled \$10,241 (2019 - \$6,744) and were capitalized at their fair value at the time of receipt. Assets contributed during the year consisted primarily of infrastructure components, including sanitary sewer mains, storm water mains, water mains, grading, sidewalks, roadways and street lights.

Schedule 1 - *Schedule of Funds to Offset Taxation or User Charges in Future Years***For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020	2019
Balance, Beginning of Year	\$ 76,625	\$ 106,459
Transfer (to) from Revenue Stabilization Reserve	(518)	3,019
Increase in Employee Benefit Payable	(5,916)	(2,929)
Increase (Decrease) in Landfill Closure/Post Closure Care Liability	3,453	(4,585)
Decrease in Accrued Debt Principal	(24,444)	(27,571)
Decrease in Accrued Pension Liability	13,476	1,714
(Deficit) Surplus for the Year (Schedule 4)	(702)	518
Balance, End of Year	\$ 61,974	\$ 76,625

Schedule 2 - Schedule of Capital Operations**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020 Budget	2020	2019
Source of funds			
Province of Saskatchewan	\$ -	\$ 60	\$ 216
Federal Gas Tax Program	8,500	29,921	19,608
Canada/Saskatchewan Infrastructure Program	250	484	-
Government of Canada	-	-	104
Transport Canada	-	6	53
Federal Transit Funding Program	-	591	3,368
Building Canada Fund (FED)	500	25,426	1,820
Municipal Economic Enhancement Program	-	13,172	-
Building Canada Fund (PROV)	-	10,294	1,640
Federation of Canadian Municipalities	-	361	25
FCM Green Fund Grant	-	32	22
Taxation	50	7,558	2,520
Utility Contribution	-	6,959	6,981
Contributions from Developers	31,227	47,510	14,306
Appropriations			
Reserves	169,462	136,646	226,218
	209,989	279,020	276,881
Expenses			
Community Support	100	78	10
Corporate Asset Management	10,865	22,454	17,393
Corporate Governance & Finance	6,450	14,002	5,051
Environmental Health	13,630	6,977	3,734
Fire	2,170	(1,139)	2,703
Police	2,083	2,830	3,362
Recreation & Culture	6,572	10,326	11,466
Saskatoon Land	60,261	72,433	33,884
Transportation	43,655	44,014	62,825
Urban Planning & Development	2,200	2,577	10,883
Utilities	69,238	91,208	72,808
	217,224	265,760	224,119
Increase (Decrease) in Unexpended Capital Financing	(7,235)	13,260	52,762
Unexpended Capital Financing, Beginning of Year	-	(141,721)	(194,483)
Unexpended Capital Financing, End of Year	\$ (7,235)	\$ (128,461)	\$ (141,721)

Schedule 3 - Schedule of Reserves**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020	2019
Replacement		
Albert Community Centre	\$ (24)	\$ -
Automated Garbage Containers	(41)	(41)
Access Transit	104	156
Boards:		
TCU Place	5,009	4,807
Saskatoon Public Library	6,987	7,386
SaskTel Centre	1,025	816
Buildings and Grounds Equipment	197	123
Bus Replacement	1,064	1,323
Civic Radio Reserve	(1)	20
Civic Vehicles and Equipment	8,777	8,536
Computer Equipment	(4)	1
Fire Apparatus	21	1,185
Fire Equipment	588	708
Grounds Maintenance Equipment Acquisition	32	27
Infrastructure Replacement:		
Parks	690	656
Storm Water Management	2,557	1,052
Surface Improvements	48	61
Water and Sewer Replacement	4,419	4,282
Landfill	3,019	1,896
Leisure Service Equipment	1,639	1,440
Paved Roadways Infrastructure	17	333
Photocopy Machine	131	246
Police - Vehicle/Radio	176	(31)
Radio Trunking	21	20
Saskatoon Light & Power	3,121	3,540
Wastewater Collection/Treatment	2,008	1,245
Water Utility	535	2,593
Weigh Scales	1	1
Balance, End of Year	\$ 42,116	\$ 42,381

Schedule 3 - *Schedule of Reserves***For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020	2019
Future Expenses		
Animal Services	\$ 127	\$ 96
Active Transportation Reserve	14	14
Affordable Housing - Operating	1,279	566
Arbor Creek Parks	15	23
Boards:		
TCU Place	4,116	7,308
Saskatoon Public Library	29,121	33,177
Remai Modern Art Gallery	8,028	7,247
SaskTel Centre	5,639	10,224
Bridge Major Repairs	4,545	1,448
Building Permits/Inspections	2,149	4,820
Campsite	118	178
Business Licensing Stabilization	241	438
Cemetery	850	760
Civic Buildings Comprehensive Maintenance	3,586	165
Civic Hospitality	255	215
Community Support Grant	67	58
Corporate Capital	966	417
Corporate Information Systems Development	441	11
Cosmo Stabilization	30	30
Cultural Capital	306	243
Dedicated Lands	610	976
Dedicated Roadways	1,364	1,154
Downtown Housing	1,237	1,256
Facade Conservation and Enhancement	72	61
Fire Department Uniforms	54	118
Fiscal Stabilization	4,073	4,775
Forestry Farm	-	115
Fuel Stabilization	354	354
General Voting	186	634
Golf Course Capital	759	332
Golf Course Stabilization	200	200
Heritage Fund	91	96

Schedule 3 - Schedule of Reserves**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020	2019
Holiday Park Golf Course Development	\$ 401	\$ 307
Idylwyld Drive Maintenance	29	28
Insurance Deductible	1,794	1,579
Interest Stabilization	1,166	1,416
Lakeridge Ponding	57	57
Land Bank	8,501	(14,761)
Land Operations	3,828	3,673
Neighbourhood Park Enhancement	932	499
Parking Facilities	430	346
Parks Grounds Maintenance Stabilization	460	460
Police Equipment	438	249
Police Facilities Major Repair	145	112
Planning Levy	(209)	(103)
Prepaid Services	(12,973)	28,591
Property Realized	43,293	43,781
Public Works Building	(16)	119
Recycling Utility Stabilization	1,260	879
Reserve for Capital Expenditures	2,654	2,128
River Landing Capital	365	294
Saskatoon Minor Football Field Stabilization	-	7
Saskatoon Light & Power Distribution Extension	105	41
Saskatoon Light & Power Revenue Stabilization	2,545	2,463
Saskatoon Soccer Capital	1,951	1,831
Sign Shop Equipment Acquisition	-	113
Snow & Ice Contingency	-	2,965
Snow & Ice Equipment Acquisition	392	547
Special Events	1,449	867
Sports Participation	116	108
Storm Water Management Utility Stabilization	3,144	2,803
Streetscape	1,914	2,926
Street Cleaning/Sweeping Acquisition	238	238
Sundry	-	6,605
Traffic Noise Attenuation	845	533
Traffic Safety	(534)	(38)
Transportation Infrastructure Expansion	(75)	80
Transit Capital	1,045	780

Schedule 3 - *Schedule of Reserves***For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020	2019
Urban Development Agreement	\$ 14	\$ 14
Vehicle & Equipment	500	500
Warranty	2,424	2,517
Waste Minimization	1,152	279
Wastewater Collection/Treatment Capital	2,476	1,989
Water & Wastewater Utility Stabilization	7,315	2,833
Water Capital Projects	16,121	11,546
Balance, End of Year	166,585	189,710
Total Reserves, End of Year	\$ 208,701	\$ 232,091

Schedule 4 - Schedule of Revenues and Expenditures**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020 Budget	2020	2019
Revenues			
Taxation	\$ 257,132	\$ 256,528	\$ 244,393
Grants-in-Lieu of Taxes	44,166	43,698	43,352
General Revenues	104,301	95,410	104,788
User Fees	59,189	37,093	53,917
Transfers from Other Government (Grants)	64,353	84,977	63,015
Land Administration Fee	2,951	2,442	2,603
Total Revenues for the Year	532,092	520,148	512,068
Expenditures			
Arts, Culture & Events Venue	8,474	8,552	8,530
Community Support	18,744	17,631	18,062
Corporate Asset Management	12,498	11,291	12,144
Corporate Governance & Finance	50,183	49,851	44,459
Debt Servicing Costs	27,568	27,559	28,975
Environmental Health	23,687	22,851	20,490
Fire	53,135	53,556	53,682
Land Development	5,311	4,858	5,204
Policing	110,431	109,718	106,286
Recreation & Culture	57,518	50,419	54,696
Taxation & General Revenues	5,179	22,993	6,768
Transportation	144,420	129,388	138,685
Urban Planning & Development	14,944	12,183	13,569
Total Expenditures for the Year	532,092	520,850	511,550
Surplus (Deficit)	\$ -	\$ (702)	\$ 518

Appendix 1 - Schedule of Revenues**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020 Budget	2020	2019
Taxation			
Property Levy	\$ 256,448	\$ 255,641	\$ 243,873
Municipal Services Agreement	515	801	335
Trailer Occupancy	97	86	107
Amusement	72	-	78
	257,132	256,528	244,393
Grants-in-Lieu of Taxes			
Senior Governments and Agencies	7,641	7,179	6,835
Own Utilities - Saskatoon Light & Power	23,372	22,655	23,016
Own Utilities - Water	7,159	7,307	7,159
Own Utilities - Wastewater	4,769	4,853	4,770
Land Bank Program	1,225	1,704	1,572
	44,166	43,698	43,352
General Revenues			
R.M. of Corman Park	974	922	461
Licence and Permits	1,601	1,082	7,286
Fines and Penalties	18,059	10,482	13,648
Property Rentals	2,934	2,901	3,081
Franchise Fees	19,125	18,633	18,497
Interest Earnings	12,166	13,091	14,755
Tax Penalties	2,150	2,233	2,648
Other Revenue	1,677	1,403	1,347
Utility Return on Investment	36,150	35,850	33,810
Administration Recovery	9,455	8,759	9,255
Grants	10	54	-
	104,301	95,410	104,788
User Fees			
Legal Fees	325	327	348
Tax Searches and Enforcement	200	162	160
Police	2,231	1,856	2,350
Fire	106	141	792
Engineering	440	338	304

Appendix 1 - Schedule of Revenues**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020 Budget	2020	2019
Parking	\$ 6,741	\$ 3,455	\$ 6,733
Solid Waste Management	6,614	6,693	4,460
Environmental Protection	-	2	3
Transportation	248	124	375
Cemetery	1,315	1,136	1,106
Community Partnerships	18	9	22
Planning	3	6	2
Tourist Campsite	586	336	583
Forestry Farm Park	1,238	488	1,157
PotashCorp. (now Nutrien) Playland	542	-	443
Albert Community Centre	216	125	196
Marr Residence	1	-	-
Swimming Pools	465	78	411
Golf Courses	3,909	3,419	3,755
Skating Rinks	2,337	1,892	2,285
Rentals	9,526	6,054	6,779
Programming	6,497	1,971	5,926
Outdoor Sports Fields	731	357	749
Transit	13,939	7,583	14,046
River Landing	961	541	932
	59,189	37,093	53,917
Transfers From Other Government (Grants)	64,353	84,977	63,015
Land Administration Fee	2,951	2,442	2,603
Total Revenues	\$ 532,092	\$ 520,148	\$ 512,068

Appendix 2 - Schedule of Expenses**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020 Budget	2020	2019
Arts, Culture & Events Venues			
Remai Modern	\$ 6,156	\$ 6,156	\$ 6,191
SaskTel Centre	560	638	581
TCU Place	1,758	1,758	1,758
	8,474	8,552	8,530
Community Support			
Cemeteries	1,539	1,505	1,528
Animal Services	1,476	1,486	1,434
Community Development	3,878	3,021	3,575
Community Investments & Supports	11,851	11,619	11,525
	18,744	17,631	18,062
Corporate Asset Management			
City-Owned Property - Land	636	642	554
Facilities Management	11,862	10,649	11,501
Fleet Services	-	-	89
	12,498	11,291	12,144
Corporate Governance & Finance			
Assessment & Taxation	3,081	2,918	3,241
City Clerk's Office	3,256	3,069	2,872
City Manager's Office	688	713	639
City Solicitor's Office	2,512	2,508	2,446
Corporate Support	23,044	21,784	20,335
Financial Services	4,025	3,972	3,881
General Services	8,689	10,431	6,887
Legislative	1,790	1,479	1,573
Revenue Services	2,391	2,099	1,714
Service Saskatoon	707	878	871
	50,183	49,851	44,459

Appendix 2 - Schedule of Expenses**For the Year Ended December 31, 2020**

(in thousands of dollars)

(unaudited)

	2020 Budget	2020	2019
Debt Servicing Costs			
Debt Charges	\$ 27,568	\$ 27,559	\$ 28,975
Environmental Health			
Waste Handling Services	15,725	15,723	13,890
Waste Reduction & Resource Recovery	2,010	2,051	1,257
Pest Management	1,070	725	951
Environmental Program	913	861	658
Urban Forestry	3,969	3,491	3,734
	23,687	22,851	20,490
Fire			
Emergency Management	1,008	1,027	450
Fire Services	52,127	52,529	53,232
	53,135	53,556	53,682
Land Development			
Saskatoon Land	5,311	4,858	5,204
Police			
Saskatoon Police Services	110,431	109,718	106,286
Recreation & Culture			
Marketing Services	440	413	640
Forestry Farm Park	2,912	2,768	2,813
Playground & Recreation Areas	1,031	423	914
Nutrien Playland	542	220	466
Albert Community Centre	268	217	231
Marr Residence	23	30	22
Outdoor Pools	1,438	954	1,271
Golf Courses	3,909	3,420	3,754
Indoor Rinks	2,717	2,515	2,631
Leisure Centres - Rentals	11,000	10,500	10,851
Leisure Centres - Program	12,201	10,351	11,518
Spectator Ballfields	171	159	157
Outdoor Sports Fields	1,477	1,127	1,213
Parks Maintenance & Design	16,227	15,155	15,256
River Landing	962	540	932
Targeted Programming	620	369	541

Appendix 2 - Schedule of Expenses**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020 Budget	2020	2019
Gordon Howe Campsite	\$ 587	\$ 336	\$ 582
Community Partnerships	749	729	676
Program Research & Design	244	193	228
	57,518	50,419	54,696
Taxation & General Revenues			
Fines and Penalties	5,984	3,883	5,912
General Revenues	(1,895)	17,394	(188)
Other Levies	426	1,068	398
Property Levy	664	648	646
	5,179	22,993	6,768
Transportation			
Transit Operations	45,561	41,471	42,977
Access Transit	6,102	5,095	5,779
Transportation Services	7,875	8,397	8,072
Road Maintenance	46,003	30,060	44,274
Snow & Ice Management	13,996	20,917	13,739
Street Cleaning/Sweeping	4,505	4,152	4,290
Bridges, Subways, Overpasses	7,821	7,767	7,406
Street Lighting	7,486	7,338	7,248
Parking	3,875	3,144	3,816
Engineering	757	672	705
Impound Lot	439	375	379
	144,420	129,388	138,685
Urban Planning & Development			
Attainable Housing	429	429	426
Business Improvement Districts	124	124	108
Development Review	1,759	1,506	1,221
Regional Planning	552	527	473
Bylaw Compliance	790	792	735
Long-Range Planning	283	203	210
Neighborhood Planning	788	732	703
Research & Mapping	504	413	456
Urban Design	2,761	1,394	2,644

Appendix 2 - Schedule of Expenses**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020 Budget	2020	2019
Building and Plumbing Permits & Standards	\$ 5,386	\$ 4,630	\$ 5,168
Business License	1,568	1,433	1,425
	14,944	12,183	13,569
Total Expenses	\$ 532,092	\$ 520,850	\$ 511,550

Appendix 3 - Water Utility Statement of Revenues and Expenses**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020		
	Budget	2020	2019
Revenues			
Metered	\$ 81,190	\$ 78,492	\$ 75,246
Infrastructure Levy	15,637	17,050	14,441
Miscellaneous	335	283	294
Fire Protection Charge	715	715	715
Late Payment Penalties	170	76	163
	98,047	96,616	90,859
Expenses			
General	11,914	11,396	11,536
Laboratory	714	590	559
Treatment and Pumping	14,117	12,132	12,083
Buildings and Grounds	918	664	777
Metres	2,113	1,365	1,813
Water Mains	9,635	8,648	9,673
Hydrants	1,518	1,790	1,072
Services	3,695	3,164	4,123
Contribution to Capital Reserves	38,682	40,017	36,523
Debt Charges	8,251	8,249	10,689
	91,557	88,015	88,848
Surplus Before Transfer from Reserve	6,490	8,601	2,011
Transfer to Stabilization Reserve	(6,490)	(8,601)	(2,011)
Surplus	\$ -	\$ -	-

Appendix 4 - Wastewater Utility Statement of Revenues and Expenses**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020		
	Budget	2020	2019
Revenues			
Metered	\$ 53,922	\$ 52,544	\$ 49,816
Infrastructure Levy	23,580	20,384	22,951
Late Payment Penalties	114	51	109
Miscellaneous	1,599	1,447	1,582
Flood Protection Levy	185	161	270
	79,400	74,587	74,728
Expenses			
General	8,590	3,401	8,328
Heavy Grit Facility	612	229	292
Laboratory	698	588	612
Lift Stations	2,078	1,887	1,892
Pollution Control Plant	8,273	7,054	6,959
Sludge Handling & Disposal	1,865	1,488	1,679
Sewer Engineering	494	330	401
Sewer Inspections	743	401	397
Sewer Maintenance	5,158	4,271	4,587
Sewer Connections	2,295	2,390	2,049
Debt Charges	5,630	5,632	5,867
Contribution to Capital Reserves	38,264	39,845	37,342
	74,700	67,516	70,405
Surplus Before Transfer from Reserve	4,700	7,071	4,323
Transfer to Stabilization Reserve	(4,700)	(7,071)	(4,323)
Surplus	\$ -	\$ -	\$ -

Appendix 5 - Storm Water Management Utility Statement of Revenues and Expenses**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020		
	Budget	2020	2019
Revenues			
Metered	\$ 9,975	\$ 10,092	\$ 8,269
Late Payment Penalties	12	5	11
	9,987	10,097	8,280
Expenses			
General	222	251	258
Storm Sewer Engineering	580	289	391
Storm Sewer Maintenance	2,127	1,169	1,890
Drainage	1,017	676	-
Operating Utility-Transfer to Reserves	6,041	6,101	4,994
	9,987	8,486	7,533
Surplus Before Transfer from Reserve	-	1,611	747
Transfer to Stabilization Reserve	-	(1,611)	(747)
Surplus	\$ -	\$ -	\$ -

Appendix 6 - Saskatoon Light & Power Utility Statement of Revenues and Expenses**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020		
	Budget	2020	2019
Revenues			
Metered	\$ 154,229	\$ 152,273	\$ 151,975
Municipal Surcharge	15,423	15,227	15,340
Service Connection Fee	390	283	369
Miscellaneous	614	1,040	1,186
Landfill Gas Generation	1,152	1,210	972
Late Payment Penalties	300	127	271
	172,108	170,160	170,113
Expenses			
General	6,333	6,638	5,979
Equipment	-	32	235
Custom Work	51	67	39
Power Purchased	92,194	90,473	89,811
Buildings and Grounds	869	793	740
Poles, Lines, and Feeders	6,107	5,371	5,406
Substations	1,270	976	916
Street Lighting	1,739	1,666	1,782
Metres	1,291	896	1,006
System Operations	168	100	103
Landfill Gas Generation	1,152	1,210	972
Provision for Capital Extension	5,489	5,489	6,428
Provision for Capital Replacement	7,647	7,647	7,949
	124,310	121,358	121,366
Surplus Before Transfer from Reserve	47,798	48,802	48,747
Transfer to Stabilization Reserve	(24,660)	(26,148)	(25,731)
Surplus	\$ 23,138	\$ 22,654	\$ 23,016

Appendix 7 - Waste Services Utility Statement of Revenues and Expenses**For the Year Ended December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020		
	Budget	2020	2019
Revenues			
Residential Recycling	\$ 5,988	\$ 6,240	\$ 4,814
Compost	248	216	94
Multi-Unit Recycling	4,415	4,654	4,185
Leaves and Grass	677	740	549
	11,328	11,850	9,642
Expenses			
General	1,383	923	819
Contractor Services	8,564	8,312	7,113
Contribution to Capital Reserve	719	1,702	972
	10,666	10,937	8,904
Surplus Before Transfer from Reserve	662	913	738
Transfer to Stabilization Reserve	(662)	(913)	(738)
Surplus	\$ -	\$ -	-

Appendix 8 - Land Operations Statement of Revenues and Expenses**For the Year Ended December 31, 2020**

(in thousands of dollars)

(unaudited)

	2020		
	Budget	2020	2019
Land Sale Revenue			
Single, Multi-Family & Commercial	\$ 39,640	\$ 40,267	\$ 40,352
Industrial/Suburban Centre	12,500	1,557	8,550
	52,140	41,824	48,902
Cost of Land Sold			
Single, Multi-Family & Commercial	26,689	22,436	27,102
Industrial/Suburban Centre	5,836	808	4,598
	32,525	23,244	31,700
Net Sales	19,615	18,580	17,202
Other Revenue			
Rock Sales	-	-	21
Cost Recoveries	-	7	9
Property Lease	2,360	2,013	2,724
Interest	107	50	163
Total Other Revenue	2,467	2,070	2,917
Other Expenses			
Salaries & Benefits	1,896	1,700	1,698
Operating Expenses	699	579	583
Grants-in-Lieu of Taxes	1,225	1,645	1,606
Maintenance	183	223	249
Interest	853	680	830
Marketing	2,551	699	1,079
Contribution to Reserves	452	525	558
Total Other Expenses	7,859	6,051	6,603
Surplus	\$ 14,223	\$ 14,599	\$ 13,516

Consolidated Revenues and Expenses**For the Years Ended December 31, 2020 to 2016**

(in thousands of dollars)

(unaudited)

	2020	2019	2018	2017	2016
Revenues					
Taxation	\$ 282,690	\$ 269,351	\$ 254,221	\$ 242,886	\$ 227,493
Grants-in-Lieu of Taxes	7,174	6,836	4,167	6,183	5,275
User Charges	415,703	453,193	442,347	414,509	392,543
Government Transfers	163,857	89,445	161,177	137,373	115,722
Investment Income	12,993	16,782	13,537	11,913	13,025
Contribution from Developers & Others	105,631	74,144	148,928	121,037	94,051
Franchise Fees	18,633	18,497	16,055	15,818	21,701
Other	16,147	22,938	22,474	7,729	22,610
Total Revenues	1,022,828	951,186	1,062,906	957,448	892,420
Expenses					
Arts, Culture & Events Venues	11,981	7,830	10,454	11,959	6,226
Community Support	18,481	17,630	17,706	17,154	21,328
Corporate Asset Management	9,199	9,168	5,672	(7,902)	(5,792)
Corporate Governance & Finance	50,748	42,125	48,791	38,429	56,818
Debt Servicing Costs	9,673	10,895	12,127	14,132	16,465
Environmental Health	52,130	55,696	54,553	52,581	38,754
Fire	55,789	52,703	49,972	47,737	47,841
Land Development	14,257	8,282	8,006	26,060	1,972
Library	10,813	13,756	23,521	23,035	18,159
Police	122,225	108,272	104,558	102,199	99,926
Recreation & Culture	61,587	65,597	69,142	65,598	75,940
Taxation & General Revenues	4,797	6,176	7,040	6,697	3,672
Transportation	204,212	195,704	179,942	159,823	142,924
Urban Planning & Development	25,936	33,520	26,706	24,345	19,601
Utilities	204,558	192,202	185,826	184,892	161,732
Total Expenses	856,386	819,556	804,016	766,739	705,566
Surplus of Revenues over Expenses	\$ 166,442	\$ 131,630	\$ 258,890	\$ 190,709	\$ 186,854

Summary of Expenses by Object**December 31, 2020****(in thousands of dollars)****(unaudited)**

	2020	2019	2018	2017	2016
Wages and Benefits	\$ 362,490	\$ 323,687	\$ 331,350	\$ 327,544	\$ 280,655
Contracted and General Services	176,875	169,029	159,645	149,564	161,007
Heating, Lighting, Power, Water and Telephone	112,714	115,688	109,870	106,737	97,683
Materials, Goods and Supplies	18,400	30,679	27,200	24,019	16,635
Finance Charges	27,002	26,912	24,266	14,132	16,465
Donations, Grants and Subsidies	9,262	9,415	10,068	10,752	9,888
Amortization	149,643	144,146	141,617	133,991	123,233
	\$ 856,386	\$ 819,556	\$ 804,016	\$ 766,739	\$ 705,566

Summary of Accumulated Surplus and Net Financial Assets (Debt)**(in thousands of dollars)****(unaudited)**

	2020	2019	2018	2017	2016
Accumulated Surplus	\$4,623,031	\$ 4,456,589	\$ 4,324,959	\$ 4,066,069	\$ 3,875,360
Net Financial Assets (Debt)	86,820	37,465	(29,481)	(114,264)	(125,106)

Summary of Operating Revenues**For the Years Ended December 31, 2020 to 2016****(in thousands of dollars)****(unaudited)**

	2020	2019	2018	2017	2016
Taxation	\$ 256,528	\$ 244,393	\$ 231,149	\$ 220,086	206,562
Grants-in-Lieu of Taxes	43,698	43,352	41,439	38,744	36,524
General Revenues	95,410	104,788	99,307	93,963	95,163
User Fees	37,093	53,917	52,847	51,968	50,005
Government Transfers	84,977	63,015	62,505	64,813	66,546
Land Administration Fee	2,442	2,603	2,905	2,415	2,086
	\$ 520,148	\$ 512,068	\$ 490,152	\$ 471,989	456,886

Summary of Operating Expenses**For the Years Ended December 31, 2020 to 2016****(in thousands of dollars)****(unaudited)**

	2020	2019	2018	2017	2016
Arts, Culture & Events Venues	\$ 8,552	\$ 8,530	\$ 7,657	\$ 7,183	\$ 7,206
Community Support	17,631	18,062	17,569	18,027	16,001
Corporate Asset Management	11,291	12,144	14,240	11,751	11,725
Corporate Governance & Finance	49,851	44,459	48,189	40,230	38,152
Debt Servicing Costs	27,559	28,975	29,135	29,461	27,787
Environmental Health	22,851	20,490	20,552	18,566	19,127
Fire	53,556	53,682	49,209	47,478	47,120
Land Development	4,858	5,204	1,188	2,415	2,086
Police	109,718	106,286	100,635	96,927	93,280
Recreation & Culture	50,419	54,696	52,310	51,069	49,623
Taxation & General Revenues	22,993	6,768	7,766	7,605	7,809
Transportation	129,388	138,685	132,357	131,555	123,242
Urban Planning & Development	12,183	13,569	12,364	12,822	13,075
	\$ 520,850	\$ 511,550	\$ 493,171	\$ 475,089	\$ 456,233

Summary of Capital Operations

For the Years Ended December 31, 2020 to 2016

(in thousands of dollars)

(unaudited)

	2020	2019	2018	2017	2016
Sources of Funds					
Province of Saskatchewan	\$ 60	\$ 216	\$ 26,456	\$ 32,106	\$ 1,830
Federal Gas Tax Program	29,921	19,608	649	199	-
Canada/Saskatchewan Infrastructure Program	484	-	-	-	-
Provincial Building Communities Program	-	-	-	-	921
Urban Highway Connector Program	-	-	-	-	226
Government of Canada	-	104	2,701	14,087	46
Transport Canada	6	53	55,492	3,179	38,582
Federal Transit Funding Program	591	3,368	4,908	9,513	11
Building Canada Fund (FED)	25,426	1,820	3,749	5,027	2,599
Municipal Economic Enhancement Program	13,172	-	-	-	-
Building Canada Fund (PROV)	10,294	1,640	3,570	4,628	2,599
Federation of Canadian Municipalities	361	25	150	-	-
FCM Green Fund Grant	32	22	-	-	-
Taxation	7,558	2,520	2,249	82	4,145
Utility Contribution	6,959	6,981	7,766	7,011	6,045
Contributions from Developers Benefiting Property Owners and Other Users	47,510	14,306	38,097	24,251	29,468
Appropriations					
Reserves	136,646	226,218	190,906	156,978	178,361
	279,020	276,881	336,693	257,061	264,833
Application of Funds					
Community Support	78	10	412	625	366
Corporate Asset Management	22,454	17,393	18,398	118,042	55,170
Corporate Governance & Finance	14,002	5,051	3,633	2,068	1,035
Environmental Health	6,977	3,734	5,173	3,123	2,942
Fire	(1,139)	2,703	2,256	5,561	1,797
Police	2,830	3,362	2,333	2,672	2,885
Recreation & Culture	10,326	11,466	39,900	15,229	24,539
Transportation	44,014	62,825	304,238	97,489	60,875
Urban Planning & Development	2,577	10,883	5,707	2,996	13,629
Saskatoon Land	72,433	33,884	29,054	42,237	58,842
Utilities	91,208	72,808	62,966	76,229	52,634
	265,760	224,119	474,070	366,271	274,714
Increase (Decrease) in Unexpended Capital Financing	13,260	52,762	(137,377)	(109,210)	(9,881)
Unexpended Capital Financing, Beginning of Year	(141,721)	(194,483)	(57,106)	52,104	61,985
Unexpended Capital Financing, End of Year	\$ (128,461)	\$ (141,721)	\$ (194,483)	\$ (57,106)	\$ 52,104

Summary of Public Utilities Operating Results

For the Years Ended December 31, 2020 to 2016

(in thousands of dollars)

(unaudited)

	2020	2019	2018	2017	2016
Net surplus after deducting operating expenses, debt charges and contributions to reserves:					
Saskatoon Light & Power	\$ 22,654	\$ 23,016	\$ 22,697	\$ 25,660	\$ 23,063
Net Surplus	22,654	23,016	22,697	25,660	23,063
Amount contributed by Utilities to Revenue as Return on Investment	\$ 22,654	\$ 23,016	\$ 22,697	\$ 24,660	\$ 23,063

Summary of Reserves and Surplus

For the Years Ended December 31, 2020 to 2016

(in thousands of dollars)

(unaudited)

	2020	2019	2018	2017	2016
Reserves					
Property Realized	\$ 43,293	\$ 43,781	\$ 40,734	\$ 30,901	\$ 21,717
Replacement	42,116	42,381	43,099	35,268	26,881
Future Expenses	123,994	145,729	169,694	141,136	109,765
Surplus (Deficit)	(702)	518	(3,019)	(3,100)	653
	\$ 208,701	\$ 232,409	\$ 250,508	\$ 204,205	\$ 159,016

Summary of Term Debt and Required Sinking Fund Consolidation of All Obligations**As at December 31, 2020 to 2016****(unaudited)**

	2020	2019	2018	2017	2016
Total Term Debt	\$ 306,967,999	\$ 331,413,653	\$ 358,983,525	\$ 349,153,177	\$ 318,771,454
Population Estimate at July 31 (1)	279,900	272,200	278,500	273,010	266,064
Gross Debt per Capita	\$ 1,097	\$ 1,218	\$ 1,289	\$ 1,278	\$ 1,198
Net Debt per Capita	\$ 1,072	\$ 1,199	\$ 1,272	\$ 1,265	\$ 1,188
Mill Rate Supported Debt	\$ 337	\$ 377	\$ 397	\$ 441	\$ 488
Legal Debt Limit	\$ 558,000,000	\$ 558,000,000	\$ 558,000,000	\$ 558,000,000	\$ 558,000,000
Debt servicing costs as a percentage of total expenses	1.34 %	1.34 %	1.53 %	1.86 %	1.72 %

(1) Population data is provided by the City Planning Branch, derived from Statistics Canada census data.

Summary of Term Debt and Required Sinking Fund By Responsibility Centre

For the Years Ended December 31, 2020 to 2016

(unaudited)

	2020	2019	2018	2017	2016
Waterworks Utility	\$ 12,714,550	\$ 16,140,370	\$ 23,290,018	\$ 30,327,183	\$ 37,170,298
Wastewater Utility	\$ 5,839,250	\$ 7,923,230	\$ 9,955,420	\$ 11,941,150	\$ 13,886,890
Gas Tax	\$ -	\$ 5,068,033	\$ 9,974,638	\$ 16,627,895	\$ 23,065,231
P3	\$ 194,191,061	\$ 199,750,467	\$ 205,064,241	\$ 169,800,486	\$ 114,721,990
Total Debt Not Supported by Civic Mill Rate	\$ 212,744,861	\$ 228,882,100	\$ 248,284,317	\$ 228,696,714	\$ 188,844,409
Total Civic Mill Rate Debt	\$ 94,223,139	\$ 102,531,553	\$ 110,699,208	\$ 120,456,463	\$ 129,927,045
Total Term Debt	\$ 306,968,000	\$ 331,413,653	\$ 358,983,525	\$ 349,153,177	\$ 318,771,454
Sinking Funds Accumulated to Retire Debt	\$ (6,816,065)	\$ (5,115,762)	\$ (4,715,417)	\$ (3,706,357)	\$ (2,685,616)
Net Debt	\$ 300,151,935	\$ 326,297,891	\$ 354,268,108	\$ 345,446,820	\$ 316,085,838
Population Estimate at Dec. 31 (2)	279,900	272,200	278,500	273,010	266,064
Gross Debt per Capita	\$ 1,097	\$ 1,218	\$ 1,289	\$ 1,278	\$ 1,198
Net Debt per Capita	\$ 1,072	\$ 1,199	\$ 1,272	\$ 1,265	\$ 1,188
Mill Rate Supported Debt	\$ 337	\$ 377	\$ 397	\$ 441	\$ 488

(1) All figures are based on book values and have not been adjusted for foreign currency exchange.

(2) Population data is provided by the City Planning Branch, derived from Statistics Canada census data.

Term Debt Maturing With Percentages**As at December 31, 2020****(unaudited)**

Year	Long-Term Debt Maturing	Percentage Yearly	Percentage Reduction Accumulated
2021	\$ 13,107,949	11.62 %	11.62 %
2022	13,499,952	11.97 %	23.59 %
2023	8,998,233	7.98 %	31.57 %
2024	7,512,805	6.66 %	38.23 %
2025	3,819,000	3.39 %	41.62 %
2026	3,078,000	2.73 %	44.35 %
2027	3,171,000	2.81 %	47.16 %
2028	3,267,000	2.90 %	50.06 %
2029	3,368,000	2.99 %	53.04 %
2030	3,469,000	3.08 %	56.12 %
2031	3,575,000	3.17 %	59.29 %
2032	911,000	0.81 %	60.10 %
2043	239,191,061	39.89 %	100.00 %
Total Debt	306,968,000	100.00 %	
Sinking funds accumulated to retire debt	(6,816,065)	-	-
Net Debt	\$300,151,935	- %	

Summary of Property Assessment and Tax Levy

For the Years Ended December 31, 2020 to 2016

(unaudited)

	2020*	2019	2018*	2017	2016
Gross Assessments	\$ 46,782,525,892	\$ 46,354,613,030	\$ 45,895,563,135	\$ 45,959,955,680	\$ 33,857,081,395
Exemptions	10,529,194,540	10,508,887,425	10,430,652,235	10,066,975,145	7,600,970,280
Assessed Value for Taxation	\$ 36,253,331,352	\$ 35,845,725,605	\$ 35,464,910,900	\$ 35,892,980,535	\$ 26,256,111,115
Tax Rate:					
General	7.08	6.82	6.54	6.29	7.92
Library	0.72	0.70	0.65	0.65	0.80
Education:					
Public/Separate Board	4.12	4.12	4.12	4.12	5.03
Total	11.92	11.64	11.31	11.06	13.75
Property Roll Collections:					
Current	\$ 449,695,485	\$ 438,524,761	\$ 422,067,470	\$ 406,646,405	\$ 380,850,825
Arrears	11,193,256	11,504,573	10,188,342	10,484,884	8,470,615
Total Collected	\$ 460,888,741	\$ 450,029,334	\$ 432,255,812	\$ 417,131,289	\$ 389,321,440
Percentage of Levy Collected:					
Current	95.72 %	96.28 %	96.98 %	95.74 %	95.65 %
Current and Arrears	92.30 %	96.11 %	96.84 %	95.96 %	95.39 %
Taxes Outstanding:					
Current	\$ 11,479,306	\$ 11,226,572	\$ 10,497,249	\$ 9,513,185	\$ 10,448,938
Arrears	4,897,882	3,546,299	3,448,714	2,919,214	2,387,274
	\$ 16,377,188	\$ 14,772,871	\$ 13,945,963	\$ 12,432,399	\$ 12,836,212

* Reassessment Year

Saskatoon Economic Statistics

For the Years Ended December 31, 2020 to 2016

(unaudited)

	2020	2019	2018	2017	2016
Saskatoon population (December 31)*:	279,900	272,200	268,188	262,993	256,711
Annual change	1.69 %	1.50 %	1.98 %	2.45 %	2.38 %
Saskatoon inflation rate - annual change	0.90 %	1.60 %	2.30 %	1.80 %	1.20 %
Saskatoon unemployment rate - annual average	9.58 %	5.85 %	6.63 %	7.90 %	6.93 %
Number of Persons Employed in Saskatoon	173,248	179,771	174,800	170,050	168,300
Saskatoon Building Permits					
Total Number	3,746	3,369	3,566	3,998	3,950
Total Value	\$ 541,695 \$	648,900 \$	642,595 \$	762,082 \$	727,597
Annual Change	11.19 %	(5.52)%	(10.81)%	1.22 %	(8.71)%

* July population estimates are provided by Statistics Canada annual estimates.

* Statistics Canada has revised their past estimates to reflect a change to the base year of 2016, from the previous 2011. This occurred in 2018 which means that many of the population estimates declined. Statistics Canada had been estimating Saskatoon's population at a higher growth rate, and have therefore re-adjusted the population bases.

Sources of Information: Statistics Canada, Conference Board of Canada and the City of Saskatoon - Community Services Department

Major Taxpayers in Saskatoon**2020 Taxable Assessment**

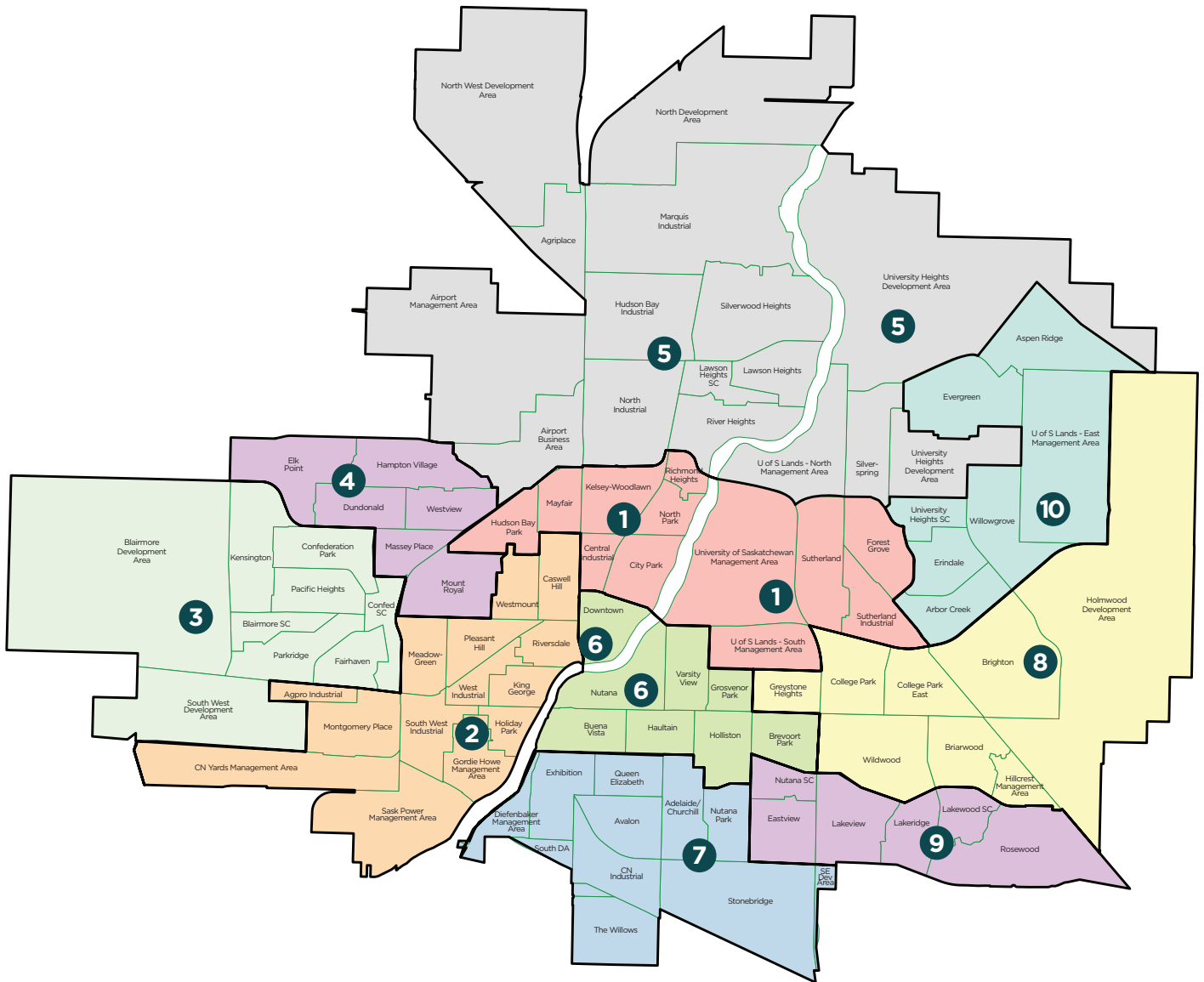
(in thousands of dollars)

(unaudited)

Midtown Plaza Inc.	\$	291,390
Boardwalk REIT Properties Holdings Ltd.		194,209
Mainstreet Equity Corp.		181,157
Concorde Group Corp.		152,800
Boulevard Real Estate Equities		123,604
Pillar Properties Corp.		115,539
Centre at Circle & Eighth Property Inc.		107,941
Nexus Holdings Inc.		102,891
959630 Alberta Inc.		102,276
Calloway REIT Saskatoon South		96,922
Saskatoon West Shopping Centres Limited		87,641
The Saskatoon Co-operative Association Limited		78,305
Matrix Equities Inc.		77,111
101042414 Saskatchewan Ltd.		76,988
CityLife Investment Corp.		73,069

CITY OF SASKATOON WARD MAP

2020





Our Guiding Values

*Our Strategic Goals will be achieved through the talent, creativity, and commitment of staff who demonstrate our **five Guiding Values** in our workplace every day.*

COURAGE

- Lead with passion.
- Seek innovation.
- Willingly admit mistakes.
- Face adversity with strength and confidence.
- Respectfully challenge the current way.
- Be brave enough to forgive and move forward.

RESPECT

- Recognize everybody's contribution and celebrate successes.
- Value individual's beliefs, diversity, aspirations, skills and experiences.
- Take time to listen and understand.
- Have open and honest discussions because we care about the perspectives of others.
- Embrace the role and responsibility of others.
- Support decisions with an explanation.

INTEGRITY

- Be accountable and take ownership of our work.
- Ensure actions are always honourable and ethical.
- Make wise decisions, help others and lead by example.
- Lead and embrace change.

SAFETY

- Put safety at the forefront of all decision making.
- Never compromise on the safety or well-being of ourselves, coworkers or the public.
- Take responsibility for your safety and those around you.
- Respectfully address unsafe behaviour.

TRUST

- Demonstrate consistency between actions and words.
- Support, inspire and empower others to do their job.
- Honour commitments.



SASKATOON.CA