

CITY OF SASKATOON COUNCIL POLICY

NUMBER
C03-003

POLICY TITLE <i>Reserves for Future Expenditures</i>	ADOPTED BY: <i>City Council</i>	EFFECTIVE DATE <i>July 18, 1983</i>
		UPDATED TO <i>November 19, 2018</i>
ORIGIN/AUTHORITY <i>Clause C4, City Commissioner Report No. 27-1983 and as updated by City Council Resolutions up to and including Standing Policy Committee on Planning, Development and Community Services Item 8.1.4 – November 19, 2018.</i>	CITY FILE NO. <i>CK. 1815-0</i>	PAGE NUMBER <i>1 of 45</i>

1. PURPOSE

To plan and control the utilization of funds in reserves established for future expenditures.

2. GENERAL DEFINITIONS

2.1 Capital Projects - Projects recognized as “capital” in accordance with the definition which is applicable for the City’s Capital Budget document in the year when the project is undertaken.

2.2 Reserves Established for Future Expenditures - All unallocated financial reserves established by the City of Saskatoon for application against future expenditures (excludes those reserves covered by the Capital Reserve Bylaws, prepaid services, as well as funds held in suspense).

3. GENERAL POLICY

3.1 Unless otherwise specified, all interest earned on funds accumulated in the reserves established for future expenditures shall be credited to the City’s general revenues.

3.2 Annually, during the review of the Capital Budget/Plan, a detailed five-year plan of the proposed source and application of funds, together with a status report, for all reserves established for future expenditures shall be submitted to City Council for consideration.

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3.3 Unless otherwise specified, the application of funds from any reserve established for future expenditures cannot exceed in any year, the reserve's opening balance plus approved provision for that year.

3.4 Unless otherwise specified, interest will be charged as a condition of repayment on all loans (which are authorized by City Council and permitted by this policy) from any reserves identified in this policy.

4. 325 – 3rd AVENUE NORTH BUILDING AND OPERATING RESERVE

4.1 Purpose

To provide a source of funding for the creation of a self-financing building and operating reserve to provide flexibility in the management of the City-owned building at 325 – 3rd Avenue North.

4.2 Source of Funds

This Reserve shall be funded from a one-time transfer of the balance of the funds previously allocated for repairs and improvements at 325 – 3rd Avenue North.

4.3 Application of Funds

The funds in this Reserve will be used for necessary building upgrades, building improvements, lease space related expenditures, and to cover any lease revenue shortfalls.

4.4 Responsibility

The Building and Operating Reserve will be managed by the Real Estate Services Manager

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5. AFFORDABLE HOUSING RESERVE

5.1 Purpose

To support housing development in Saskatoon as guided by Policy C09-002, Innovative Housing Incentives.

5.2 Source of Funds

Provisions to this Reserve shall consist of:

- a) The net proceeds from the sale of property that the City acquired as a result of tax enforcement proceedings;
- b) An annual allocation of \$250,000 beginning in 2011 from the City's annual operating budget; and
- c) Unspent funds that were budgeted for attainable housing in the annual operating budget.

5.3 Application of Funds

The funds in this Reserve shall be used in accordance with Policy C09-002, Innovative Housing Incentives. The fund shall also be used to cover any experienced losses associated with the Equity Building Program, as well as covering any deficits in the Housing Operating Program.

6. ANIMAL SERVICES RESERVE

6.1 Purpose

To provide a source of funds for the purpose of financing future expenditures undertaken to enhance or expand services and facilities provided by the animal services program.

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6.2 Source of Funds

Annual provision, through the Operating Budget, as authorized by City Council, as well as a yearly balancing item which will equal any positive amount arising from that year's operating revenues minus operating expenditures for the Animal Services Program.

6.3 Application of Funds

- a) Direct expenditures may be made for capital projects involving the upgrading or expansion of the Animal Services Program facilities and services.
- b) Direct expenditures for improvements to the Animal Services Program (i.e. off-leash area fencing and equipment, signage, computer systems).

6.4 Responsibility

Direct expenditures for capital improvements/projects that do not qualify as a capital project as defined in this policy are authorized by the City Manager or designate. All expenditures qualifying as capital projects are reflected in the City's Capital Budget/Capital Plan and require City Council approval.

7. BUSINESS LICENSING STABILIZATION RESERVE

7.1 Purpose

- a) To accumulate funds for the purpose of offsetting any deficits in the Business License Program due to revenue shortfalls from a decline in number of business license applications;
- b) To stabilize the effect annual fluctuations in business growth has on the mill rate; and
- c) To provide a source of funds to finance unexpected or non-cyclical costs associated with programming requirements and special projects.

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7.2 Source of Funds

The provision shall be a yearly balancing item which will equal any positive amount arising from the year's operating revenues minus operating expenditures for the Business Licensing program.

7.3 Application of Funds

The Business Licensing Program Stabilization Reserve shall be used to finance a deficit in the Business Licensing Program, arising when actual expenditures for the program exceed the actual revenues on a yearly basis. Funds may also be used to finance non-cyclical costs associated with programming needs, equipment, or special projects.

7.4 Reserve Balance Limitation

- a) The balance of the Reserve shall be capped at 100% of the current year's budgeted operating expenses.
- b) Should the Reserve surpass the established ceiling for more than three consecutive years, the Administration will revisit the existing Business Licensing fees, review forecast volumes and make appropriate recommendations to modify the fees. During the three-year period the surplus will remain in the Reserve.

7.5 Responsibility

The General Manager, Community Services Department or designate shall administer the Reserve.

All expenditures qualifying as capital projects require City Council approval.

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8. CAMPSITE RESERVE

8.1 Purpose

To accumulate funds for the purpose of offsetting any operating deficits incurred in any year by municipally-owned campsite facilities and of financing future capital expenditures undertaken to upgrade or expand such facilities and services.

8.2 Source of Funds

This provision shall be a yearly balancing item which will equal any positive amount arising from that year's operating revenues minus operating expenditures for the City's campsite program(s).

8.3 Application of Funds

- a) Direct expenditures may be made for capital projects involving the upgrading or expansion of municipally-owned camping facilities and services.
- b) The Reserve may be used to finance any balancing requirements arising when current budgeted or actual operating expenditures exceed current budgeted or actual operating revenues for the City's campsite program(s).
- c) The Reserve may be used to repay any debt incurred in previous years in upgrading or expanding municipally-owned camping facilities.

9. CEMETERY STABILIZATION RESERVE

9.1 Purpose

To offset unanticipated cemetery operating deficits due to revenue shortfalls or unexpected expenditures.

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9.2 Source of Funds

Provisions to the Reserve shall consist of:

- a) An annual amount authorized by City Council through the Operating Budget plus
- b) Any year-end surpluses realized in excess of budget.

9.3 Application of Funds

The Reserve may be used to finance any balancing requirements arising when current budgeted or actual operating expenditures exceed current budgeted or actual operating revenues for the City's cemetery program.

10. CIS SYSTEMS DEVELOPMENT RESERVE

10.1 Purpose

The purpose of the CIS Systems Development Reserve is to provide a source of funding for IT system development work, funding for a proof of concept, small system acquisitions and partial funding for major system acquisitions within the corporation.

10.2 Source of Funds

This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

10.3 Application of Funds

- a) Unless otherwise specified, the funds from this Reserve shall be used for small capital expenditures related to IT systems development or system acquisition projects.
- b) Notwithstanding any provision in this Policy, expenditures from this Reserve may be less than \$50,000.

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10.4 Responsibility

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11. CIS UNIFIED COMMUNICATIONS RESERVE

11.1 Purpose

The purpose of the CIS Unified Communications Reserve is to provide a source of funding that will be used to fund improvements and upgrades to the Microsoft Lync unified communications environment and for the addition and/or replacement of telephone handsets.

11.2 Source of Funds

This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

11.3 Application of Funds

- a) Unless otherwise specified, the funds from this Reserve shall be used for small capital expenditures related to the Microsoft Lync IP telephone system.
- b) Notwithstanding any provision in this Policy, expenditures from this Reserve may be less than \$50,000.

11.4 Responsibility

Direct expenditures for expenditures that do not qualify as a capital project as defined in this policy are authorized by the City Manager or designate. All expenditures qualifying as capital projects are reflected in the City's Capital Budget/Capital Plan and require City Council approval.

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12. CIVIC HOSPITALITY RESERVE

12.1 Purpose

The purpose of the Civic Hospitality Reserve is to allow for funding over a five-year rolling basis. Unused balances in current operating years can be rolled over to the next year.

12.2 Responsibility

This Reserve is governed by Policy No. C01-005, Civic Hospitality to Conventions. See Policy for more details on the Civic Hospitality Reserve.

13. CIVIC UTILITIES STABILIZATION RESERVE

13.1 Purpose

To offset unanticipated utility operating deficits by establishing and maintaining a Utility Stabilization Reserve, with a separate account for each utility. For the purpose of this policy, a Civic Utility shall include water, wastewater, electrical distribution, curbside recycling and storm water management utilities.

13.2 Source of Funds

- a) Any year-end surpluses realized in excess of budget shall be transferred to the applicable water and wastewater, electrical, curbside recycling or storm water management utility reserve account(s).
- b) Water and wastewater utilities may provide for a budgetary contribution to and from the stabilization reserves.

13.3 Reserve Balance Limitation

- a) The balance of the Water and Wastewater Utilities Stabilization Reserve shall be capped at 5% of the current year's budgeted metered revenue (including the infrastructure levy).

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- b) The balance of the Electrical Utility Stabilization Reserve shall be capped at 1.5% of the current year's budgeted metered revenue.
- c) The balance of the Curbside Recycling Stabilization Reserve shall be capped at 5% of the current year's budgeted total revenue.
- d) The balance of the Storm Water Management Utility Stabilization Reserve shall be capped at an equivalent value of the Storm Sewer Maintenance and Drainage expense components of the current year's operating budget.
- e) Funds in excess of these amounts shall be disbursed as provided for in Section 13.4 of this Policy.

13.4 Application of Funds

- a) To the extent that a balance exists in the respective account, the Utility Stabilization Reserve shall be used to finance any year-end deficits incurred by a civic utility.
- b) Subject to City Council approval, available funds in the respective accounts of the Utility Stabilization Reserve may be:
 - i) Transferred to the applicable utility capital reserves.
 - ii) Used to repay any existing debt incurred by the utility.
- c) The amount by which the Water and Wastewater Utilities Stabilization Reserve exceeds the balance as calculated in section 13.3 shall be transferred to either the Waterworks Capital Projects Reserve or the Wastewater Treatment Capital Reserve as jointly decided by the General Manager, Transportation and Utilities Department and the Director of Finance.
- d) Notwithstanding (c) above, City Council may direct that some or all of the amount by which the Water and Wastewater Utilities Stabilization Reserve exceeds the balance as calculated in section 13.3 shall be transferred to the Infrastructure Replacement Reserve.

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- e) The amount by which the Electrical Utility Stabilization Reserve exceeds the balance as calculated in section 13.3 shall be transferred to the Electrical Distribution Extension Reserve.
- f) The amount by which the Storm Water Management Utility Stabilization Reserve exceeds the balance as calculated in Section 13.3 shall be transferred to the Storm Water Management Capital Reserve.
- g) The amount by which the Curbside Recycling Stabilization Reserve exceeds the balance as calculated in Section 13.3 shall be transferred to an appropriate recycling reserve as recommended by the Administration and approved by City Council.

13.5 Responsibilities

The Standing Policy Committee on Environment, Utilities and Corporate Services shall monitor this Reserve and make recommendations to City Council with respect to the application of discretionary funds and to the further policy development of this Reserve.

14. COMMUNITY INITIATIVES GRANT RESERVE

14.1 Purpose

This Reserve is to support initiatives and activities that are of general benefit to the citizens of Saskatoon and enhance their quality of life and access to services with a focus on supports and services to vulnerable populations in the community, or any other community initiative that City Council deems appropriate.

14.2 Source of Funds

The unexpended funds from the contingency portion of the Assistance to Community Groups – Cash Grant Program.

14.3 Application of Funds

Expenditures are to be made in accordance with the following criteria:

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- a) New, innovative projects/initiatives that may not fit within existing grant criteria;
- b) Projects that provide direct services or supports to enhance the quality of life for Saskatoon residents;
- c) Projects that meet a demonstrated area of current need; and
- d) Projects must be completed within 12 months of approval.

14.4 Responsibility

The Reserve will be managed by the Community Services Department and funds allocated at the discretion of City Council in accordance with the above established criteria.

15. COMMUNITY SERVICES DEPARTMENT PLAN REVIEW AND INSPECTION SERVICE STABILIZATION RESERVE

15.1 Definitions

- a) Expenditures - Salaries, payroll costs and operating costs related to plan review and inspection activities for both Building and Plumbing permits.
- b) Revenues - The sum of revenue received from building and plumbing permit fees.

15.2 Purpose

- a) To accumulate funds for the purpose of offsetting any deficits in the Department's Plan Review and Inspection Program due to revenue shortfalls from a decline in the number, and/or type of Building and Plumbing Permits issued or unexpected expenditures;
- b) To stabilize the effect annual fluctuations in construction activity have on the mill rate; and

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- c) To provide a source of funds to finance unexpected or non-cyclical costs associated with equipment replacements, building code requirements, and special projects.

15.3 Source of Funds

Provisions to the Reserve shall consist of all revenues which are in excess of expenditures related to the Plan Review and Inspection Program on a yearly basis. The cumulative amount provided for in the Reserve shall not exceed \$100,000 plus 150% of the annual operating budget of the program.

15.4 Application of Funds

The Reserve shall be used to finance a deficit in the Plan Review and Inspection Program, arising which actual expenditures for this program exceed the actual revenues on a yearly basis. \$100,000 is maintained to fund unexpected or non-cyclical costs associated with equipment replacements, building code replacements, and special projects.

15.5 Funds in Excess of Reserve Maximum

Should the Plan Review and Inspection Service Stabilization Reserve surpass the ceiling established in 15.3 for more than three consecutive years, the Administration will revisit the existing building permit fees, review forecast construction activity levels and make the appropriate recommendations to modify the fees. During the three-year period, the surplus revenues will remain in the Plan Review and Inspection Service Stabilization Reserve.

15.6 Responsibility

The General Manager, Community Services Department shall administer the Reserve.

Direct expenditures for capital improvements/projects that do not qualify as a capital project, as defined in this policy, are authorized by the City Manager or designate. All expenditures qualifying as capital projects are reflected in the City's Capital Budget/Capital Plan and require City Council approval.

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16. COMMUNITY SUPPORT GRANT RESERVE

16.1 Purpose

To provide a source of funds for increasing participation in sport, culture, and recreation programs.

16.2 Source of Funds

Funds remaining in the combined Saskatchewan Lotteries Community Grant/Cultural Participation Grant Program at the end of the season shall be placed in the Reserve.

16.3 Application of Funds

Direct expenditures may be made in accordance with the following criteria:

- a) Eligibility requirements are:
 - i) Organizations incorporated under the Saskatchewan Non Profit Corporations Act or a local chapter of a non profit corporation;
 - ii) Membership and participation in the project open to the public;
 - iii) Participants to be primarily residents of Saskatoon;
 - iv) May not use the funds to provide third party funding, but may form partnerships with other organizations;
 - v) May not receive a City grant or other Lotteries funding for the same project; and
 - vi) Educational, religious, and health institutions are not eligible to apply.

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- b) The priority areas in which organizations can apply for funding are:
- i) Short term volunteer leadership training and instructional certification (excluding NCCP - National Coaching Certificate Program);
 - ii) Unique, innovative or special projects and expenditures that might involve:
 - partnerships for targeted initiatives
 - recently incorporated organizations
 - projects that provide long term benefit to the organization; and
 - iii) Cultural, sport or recreation awareness/promotion initiatives in which two or more organizations work together on a project. Each organization may apply for a different portion of the project, up to a maximum of \$10,000 each.
- c) Projects must be completed within 12 months of approval.
- d) The minimum and maximum amounts provided shall be \$500 - \$10,000 per non-profit organization.
- e) Funds may be used to augment the Saskatchewan Lotteries Community Grant/Cultural Participation Program at the discretion of the General Manager, Community Services Department.
- f) Travel grants and grants to individuals will not be funded under the Reserve.

16.4 Responsibility

The Reserve will be managed and adjudicated by the Community Services Department in accordance with the above established criteria.

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17. CULTURAL RESERVE (Cultural Grant Component and Public Art Component)

17.1 Purpose

The purpose of the Reserve is to accumulate funds for the purpose of financing the periodic one-time capital funding for major arts organizations, currently eligible for ongoing operating support under the Cultural Grant Program and to support the implementation of Public Art Policy No. C10-025.

17.2 Source of Funds

The annual provision to the Reserve for both components shall be the amount authorized by City Council through the Operating Budget.

The General Manager, Community Services Department, shall have authority to allocate funding from one component to the other.

17.3 Application of Funds

17.3.1 Cultural Grant Component

Allocation of funds from the Reserve shall be adjudicated by the Cultural Grant Capital Reserve Adjudication Committee and made in accordance with the following criteria:

- a) Cultural Grant Capital Reserve Adjudication Committee – will include three members from the art, festival, or heritage organizations who are receiving funding through the Cultural Grant Program and who are not applying at the deadline being adjudicated, plus a City of Saskatoon representative with project management expertise. If three members of the Cultural Grant Program are not available, then individuals from the community with relevant expertise in the running of not-for-profit organizations will be utilized.

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- b) Eligibility requirements:
 - i) Eligible applicants will be restricted to those Major Arts Organizations currently receiving funding under the Cultural Grant Program, as well as major festival institutions and major heritage institutions currently eligible for support in the Cultural Grant Program.
 - ii) Must demonstrate leverage of other sources of funding for this project.
 - iii) Will be for one-time projects.
- c) The priority areas in which major cultural organizations can apply for one-time funding are:
 - i) Capital projects – new and replacement.
 - ii) Governance reviews.
 - iii) Strategic planning and market research aimed at refocusing direction.
- d) There will be two categories of funding, as follows:
 - i) Major Capital Grants (max \$80,000); and
 - ii) Minor Capital Grants (max \$10,000)

Priority will be given to Major Grants.
- e) Projects must be completed within 24 months of approval of the funds.

17.3.2 Public Art Component

Direct expenditures may be made to:

- a) fund new public art commissions;
- b) supplement designated civic capital project public art commissions;
- c) purchase City-leased or other existing artworks; and
- d) undertake major public art restoration and conservation treatments.

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All expenditures qualifying as capital projects are reflected in the City's Capital Budget/Capital Plan and require City Council approval.

17.4 Responsibility

17.4.1 Cultural Grant Component

The Reserve will be managed by the Community Services Department. The Adjudication Committee shall review applications and make recommendations for funding to the Planning Development and Community Services (PDCS) Committee. The PDCS Committee will be responsible for reviewing recommendations made by the Adjudication Committee and providing appropriate recommendations to City Council for approval.

17.4.2 Public Art Component

The Director, Recreation and Community Development Division, Community Services Department, shall be responsible for the administration of this Reserve in accordance with Public Art Policy No C10-025 and related programs; and

All expenditures qualifying as capital projects require City Council approval.

18. ERRORS AND OMISSIONS LIABILITY RESERVE

18.1 Purpose

To provide the City with a source of funding for claims for economic loss that arise from errors and omissions made by civic officials. In reviewing our loss history to premium payments ratio for Errors and Omissions Liability insurance, it became apparent that the insurance coverage provided was not cost effective. The Errors and Omissions Liability Reserve was approved to provide a reserve funded in the same way as the previous insurance policy.

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18.2 Source of Funds

This Reserve will be funded on an annual basis in the amount of \$100,000, from contributions made by those departments, boards and commissions as are indemnified by the City, on the same pro rata basis as other insurance premiums are paid. The Reserve will accumulate and maintain an Errors and Omissions Liability Reserve capped in the amount of \$1,000,000.

18.3 Application of Funds

Funds in this Reserve shall only be applied to claims for economic loss received by the City where liability does or is likely to exist as a result of an error or omission made by an employee or a member of a related board or commission that is indemnified by the City.

18.4 Responsibility

The City Solicitor's Office shall be responsible for the administration of this Reserve in accordance with the Policy and related programs.

19. FAÇADE CONSERVATION AND ENHANCEMENT GRANT RESERVE

19.1. Purpose

To finance any costs related to incentives in the Façade Conservation and Enhancement Grant Program.

19.2 Source of Funds

This Reserve shall be funded up to \$30,000 annually from the Urban Design Streetscape – Business Improvement District (BID) operating budget, which will be dedicated towards projects within the BIDs; up to \$30,000 annually from the Urban Design Streetscape – City Wide operating budget, which will be dedicated towards projects outside of the BIDs; and \$10,000 annually from the Heritage Program. Uncommitted amounts from the Urban Design allocations in any given year will be returned to the applicable Urban Design Program.

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19.3 Application of Funds

The funds in this Reserve shall be used in accordance with City Council Policy, the Façade Conservation and Enhancement Grant Program.

20. FIRE DEPARTMENT UNIFORMS RESERVE

20.1 Purpose

To distribute, over six years, the cost of purchasing clothing for the Saskatoon Fire Department.

20.2 Source of Funds

An annual provision through the operating budget, as authorized by City Council.

20.3 Application of Funds

Funds may be used to finance the purchase of clothing requirements set down in a Memorandum of Agreement with the Fire Fighter's Union and the City of Saskatoon.

21. FISCAL STABILIZATION RESERVE

21.1 Purpose

To accumulate funds for the purpose of offsetting any tax-supported operating deficits incurred in any year.

21.2 Source of Funds

- a) Any year-end surpluses realized in excess of budget.
- b) Sinking fund surpluses and other operating/stabilization reserve surpluses.
- c) One-time revenue opportunities.

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21.3 Reserve Balance Limitation

- a) The minimum balance of the Fiscal Stabilization Reserve shall be 5% of the current year's tax-supported expenditures.

21.4 Application of Funds

- a) To the extent that a balance exists in the Fiscal Stabilization Reserve, it shall be used to finance any tax-supported operating year-end deficits incurred.
- b) Subject to City Council approval, available funds in excess of the minimum balance may be used to fund any operational or capital one-time requirements.

22. FORESTRY FARM PARK AND ZOO AUDITORIUM RESERVE

22.1 Purpose

To finance the cost of program and service improvements related to the Auditorium at the Forestry Farm Park and Zoo.

22.2 Source of Funds

This Reserve shall be funded annually by an amount from the rental revenues of the Auditorium. The amount shall be calculated by multiplying \$20.00 by the number of Auditorium rental hours paid for in the year.

22.3 Application of Funds

Direct expenditures for program and service improvements in the Auditorium and its immediate grounds.

22.4 Responsibility

Direct expenditures for improvements/projects that do not qualify as a capital project as defined in this policy, are authorized by the City Manager or designate. All expenditures qualifying as capital projects are reflected in the City's Capital Budget/Capital Plan and require City Council approval.

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23. FORESTRY FARM PARK AND ZOO DEVELOPMENT RESERVE

23.1 Purpose

To distribute, over several years, the cost of expanding, improving or developing program opportunities that directly service the public.

23.2 Source of Funds

Donations from individuals and businesses supporting the Zoo, revenue generated from wolf piggy banks and other similar initiatives, proceeds from the sale of Zoo Poo and sixty percent of the net revenues from the vehicle charge at the main gate of the Forestry Farm Park and Zoo.

23.3 Application of Funds

Direct expenditures for program improvements to the entire Forestry Farm Park and Zoo (i.e. displays, visitor reception area, playground equipment).

23.4 Responsibility

Direct expenditures for capital improvements/projects that do not qualify as a capital project as defined in this policy, are authorized by the City Manager or designate. All expenditures qualifying as capital projects are reflected in the City's Capital Budget/Capital Plan and require City Council approval.

24. FUEL STABILIZATION RESERVE

24.1 Purpose

To accumulate funds for the purpose of offsetting any over-expenditures in the City's tax-supported fuel budget attributable to variations in fuel pricing, thereby stabilizing the effect on the mill rate and on the City's year-end financial position.

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24.2 Source of Funds

- a) An annual provision will be made from the City's Operating Budget in those years that the Reserve is not at the maximum.
- b) Any year-end surplus in the City's tax-supported fuel budget.
- c) The balance of the Fuel Stabilization Reserve shall not exceed \$2 million. Any amounts in excess shall flow to the Fiscal Stabilization Reserve.

24.3 Application of Funds

The Reserve shall only be used to finance unanticipated over-expenditures arising from fuel prices that are over and above the current year's budget.

24.4 Responsibility/Authority

The Director of Finance shall have authority to effect a year-end transfer of unexpended tax-supported fuel funds to the Fuel Stabilization Reserve.

25. GENERAL VOTING RESERVE

25.1 Purpose

To distribute, over several years, the cost of periodic municipal elections, bylaw votes, and plebiscites.

25.2 Source of Funds

Annual provision, through the Operating Budget, as authorized by City Council.

25.3 Application of Funds

Funds may be used to finance voting expenditures related to periodic municipal elections, bylaw votes and plebiscites.

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25.4 Policy Consideration

The total cost of elections will be cost-shared with the School Boards through application of a formula approved by the School Boards and City Council.

26. GOLF COURSE STABILIZATION RESERVE

26.1 Purpose

To accumulate funds for the purpose of offsetting any operating deficits incurred in any year by municipally-owned golf courses.

26.2 Source of Funds

The provision shall be a yearly balancing item which will equal any positive amount arising from that year's operating revenues minus operating expenditures, on an aggregated basis, for the City's golf course programs.

26.3 Reserve Balance Limitation

The balance of the Golf Course Reserve shall not exceed \$200,000. Funds in excess of this amount shall be transferred to the Golf Course Capital Reserve.

26.4 Application of Funds

The Reserve may be used to finance any balancing requirements arising when current budgeted or actual operating expenditures exceed current budgeted or actual operating revenues for the City's golf course programs.

27. HERITAGE FUND

27.1 Purpose

To support the implementation of the Civic Heritage Policy.

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27.2 Source of Funds

- a) Annual provision of \$44,000 from general civic operating revenues; and
- b) Annual contribution of \$3,600 from general civic operating revenues to be accumulated for the Forestry Farm Park and Zoo bunkhouse building until such time as City Council directs its use.

27.3 Application of Funds

Direct expenditures may be made:

- a) For projects relating to the implementation of the Heritage Conservation Program;
- b) To cover deficiencies if a rehabilitation project under the Heritage Conservation Program does not generate a sufficient increase in assessment to offset the tax abatement under this program;
- c) For projects for the identification and evaluation of City-owned heritage property; and
- d) For special heritage studies undertaken by the Community Services Department.

27.4 Responsibility

- a) The Director of Planning and Development Division, Community Services Department, shall be responsible for the administration of this Reserve in accordance with the Civic Heritage Policy and related programs; and
- b) The General Manager, Community Services Department, shall be responsible for expenditures up to \$12,000 a year under Section 27.3(d).

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28. INTEREST STABILIZATION RESERVE

28.1 Purpose

To smooth out the effects on the City's general operating revenues of fluctuations arising from variations in interest rates and available funds for short-term investment.

28.2 Source and Application of Funds

A "base level" of interest earnings for the budget year shall be calculated using the following formula:

Current Year Base = Previous Year Base \pm 1/3 of (current year estimate - previous year base)

[Previous Year Base = the net impact of interest earnings on the previous year's operating budget.

Current Year Estimate = anticipated interest earnings for the budget year based on current estimates of rates and fund balances.]

29. INTERNAL AUDIT PROGRAM RESERVE

29.1 Purpose

To provide a source of funding for the Internal Audit program, including both the projects on the approved annual internal audit plan as well as supplementary projects approved under Council Policy No. C02-032, Internal Audit Charter.

29.2 Source of Funds

This reserve shall be funded from the annual Operating Budget in an amount equal to any unexpended funds in the City's Internal Audit Program.

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29.3 Application of Funds

The funds in this Reserve will be used to fund the projects approved in the annual internal Audit Plan and/or consulting projects approved by the Standing Policy Committee on Finance in accordance with Council Policy No. C02-032, Internal Audit Charter.

29.4 Responsibility

The Internal Audit Program Reserve will be managed by the Director of Corporate Risk.

30. LAND OPERATIONS RESERVE

30.1 Purpose

To accumulate funds for the purpose of offsetting any operating deficits, incurred in any year, resulting from lower land sales.

30.2 Source of Funds

Provision from the annual Operating Budget equal to any positive amount arising from the year's cost recovery minus operating expenditures for the City's Land Management Program.

30.3 Reserve Balance Limitation

The balance of the Land Operations Reserve shall not exceed one and a half times the annual operation budget of the Saskatoon Land Division. Funds in excess of this amount shall be transferred to the Property Realized Reserve at year end.

30.4 Application of Funds

Funds may be used to finance any deficits arising when operating expenditures exceed cost recoveries for the City's Land Management Program.

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31. LEGAL OPINION – MEMBERS OF COUNCIL RESERVE

31.1 Purpose

To provide a source of funding for initial legal opinions for members of City Council on issues that may arise from their duties as members of City Council, where the City Solicitor's Office does not provide legal advice.

31.2 Source of Funds

Initial funding of up to \$27,500 for the Reserve shall be from the Fiscal Stabilization Reserve with annual provisions to be authorized in the City's Operating Budget.

31.3 Application of Funds

The funds from this Reserve shall be used for an initial legal opinion for members of City Council on a matter which has arisen as part of their role as a member of Council, in one of the following areas:

- a) whether a member of Council should be declaring a conflict of interest and abstaining from voting on a matter before Council; and/or
- b) in other circumstances, where the Governance and Priorities Committee agrees that the City Solicitor is unable to provide legal advice to an individual member of Council.

The maximum amount to be paid for each legal opinion is \$2,500.

31.4 Responsibility

The City Clerk will be responsible for administration of the Reserve.

32. MAJOR NATURAL EVENT RESERVE

32.1 Purpose

To assist in offsetting operational and capital expenditures required due to a major natural event. Major natural events include, but are not limited to,

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blizzards, plough winds/tornadoes, heat wave, severe rain, river flood event and extreme cold.

32.2 Source of Funds

Provisions to the Reserve shall consist of an annual amount authorized by City Council through the Operating Budget. The Reserve will be capped at \$250,000.

32.3 Application of Funds

The Reserve shall only be used for expenditures described in Section 31.1 above.

32.4 Responsibilities

Expenditures shall be authorized by the City Manager or designate. All expenditures qualifying as capital projects are reflected in the City's Capital Budget/Capital Plan and require City Council approval. Any expenditures from this Reserve will be reported to City Council on an annual basis.

33. PARK ENHANCEMENT RESERVE

33.1 Purpose

To provide a source of funds to finance enhancements in neighbourhood, district, multi-district, or special use parks.

33.2 Source of Funds

The annual provision to the Reserve shall be the amount authorized by City Council through the Operating Budget.

33.3 Application of Funds

The projects considered under the park enhancement program will be cost-shared with Community Associations and/or City-wide non-profit recreation, cultural and sports organizations. Specific project approval will be at the discretion of the General Manager, Community Services and in accordance with the City's park development guidelines. All expenditures qualifying as

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capital projects are reflected in the City's Capital Budget/Capital Plan and require City Council approval.

34. PARKS DIVISION GROUNDS MAINTENANCE STABILIZATION RESERVE

34.1 Purpose

To accumulate funds for the purpose of offsetting any over expenditures in the City's grounds maintenance budgets attributable to variations in normal summer weather conditions, thereby stabilizing the effect of weather variations on the mill rate and on the City's year-end financial position.

34.2 Source of Funds

In years where the expenditures of the Parks Maintenance and Design Service Line are less than the approved budget, the unexpended funds will be transferred to the Parks Division Grounds Maintenance Stabilization Reserve at year end. The balance of the Parks Division Grounds Maintenance Stabilization Reserve shall not exceed a value equal to the Parks Maintenance and Design Service Line component of the annual budget.

34.3 Application of Funds

- a) The Reserve shall only be used to finance unanticipated over expenditures arising when actual Parks Maintenance and Design Service Line operating expenditures exceed budgeted grounds maintenance expenditures due to variations in normal summer weather conditions.
- b) Withdrawals from the Reserve shall be subject to the following authorizations:
 - i) General Manager, Infrastructure Services - may approve a cumulative withdrawal during the fiscal year, not to exceed 5% of the Parks Maintenance and Design Service Line budget.

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- ii) City Manager may approve a cumulative withdrawal during the fiscal year, not to exceed 10% of the Parks Maintenance and Design Service Line budget.
- iii) City Council approval is required when the cumulative withdrawal during the fiscal year exceeds 10% of the Parks Maintenance and Design Service Line budget.

34.4 Responsibility/Authority

- a) The Director of Finance shall have authority to affect a year-end transfer of unexpended Parks Maintenance and Design Service Line funds to the Parks Division Grounds Maintenance Stabilization Reserve.
- b) The General Manager, Community Services Department, shall monitor the adequacy of the annual provision from general revenues to the Reserve, and when and if appropriate, recommend changes.

35. PEST CONTROL RESERVE

35.1 Purpose

To provide a stable control of cankerworm, ground squirrel and mosquito populations for the city of Saskatoon.

35.2 Source of Funds

An annual contribution of \$13,500 through the operating budget, as authorized by City Council. The Reserve shall not exceed 5 years contributions or \$67,500.

35.3 Application of Funds

To fund pest management program improvements in the event of severe infestations of one or more of the three pests listed above, for a maximum of two years. At this point the program improvement would be discontinued or a request would be made through the budget process to include the additional expenditures in the operating base of the pest control program.

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36. POTASHCORP PLAYLAND STABILIZATION RESERVE

36.1 Purpose

To accumulate funds for the purpose of offsetting any operating deficits incurred in any year by PotashCorp Playland at Kinsmen Park.

36.2 Source of Funds

The provision shall be a yearly balancing item which will equal any positive amount arising from the year's operating revenues minus operating expenditures for the PotashCorp Playland at Kinsmen Park.

36.3 Reserve Balance Limitation

a) The balance of the Reserve shall be capped at 100% of the current year's budgeted operating expenses.

b) Funds in excess of this amount shall be transferred to the PotashCorp Playland Asset Replacement and Maintenance Reserve as part of Capital Reserve Bylaw No. 6774.

36.4 Application of Funds

The Reserve may be used to finance any balancing requirements arising when current budgeted or actual operating expenditures exceed current budgeted or actual operating revenues for the PotashCorp Playland at Kinsmen Park.

37. RECREATION, SPORT, CULTURE, and PARKS PARTNERSHIP RESERVE

37.1 Purpose

To provide a source of funds to finance both major and minor partnership project opportunities for recreation, sport, culture, and parks capital projects connected to City of Saskatoon Recreation and Parks Master Plan or Recreation and Parks Facilities Game Plan priorities.

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37.2 Source of Funds

The annual provision to the reserve shall be the amount authorized by City Council through the operating budget.

37.3 Application of Funds

The projects considered under the partnership capital funding program will be cost shared with registered non-profit recreation, culture, or sport organizations.

Projects being proposed by organizations that are not registered non-profit may be considered on a case-by-case basis where public and community good is clearly demonstrated.

Major capital projects must be new facilities, renovations, or expansions of facilities. The reserve will not fund other components such as feasibility or fundraising studies.

37.4 Eligibility Requirements

- a) Eligible applicants will be restricted to registered non-profit or charitable organizations based in Saskatoon.
- b) Must demonstrate leverage of other sources of funding for this project.
- c) Will be for one-time projects, not ongoing funding.
- d) Organizations must be willing to sign a contribution agreement that includes a commitment to ongoing community access and addressing accessibility physically, financially, and culturally.
- e) There will be two categories of funding, as follows:
 - i) Major Partnership Capital Grants (maximum \$5.0 million);
and
 - ii) Minor Partnership Capital Grants (maximum \$500,000).

37.5 Major Partnership Capital

- a) For capital projects greater than \$3.0 million.

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- b) Projects planned in advance and connected to the City's capital and operating budget submissions and approvals.
- c) Partner contribution must be at a ratio of 3 to 1 or greater than that of the City's contribution. The City's contribution will be to a maximum of 25% of the total project cost for City-owned facilities or facilities built on City-owned land and to a maximum of 10% for non-City facilities (not to exceed the \$5.0 million maximum).
- d) Could be used to purchase additional land for contribution to a partnership project.
- e) Partner must guarantee community access to the sport, recreation, or culture facility for the life of the facility.
- f) Partner must demonstrate a connection to ways in which the project is contributing toward achieving the priorities and recommendations of the City's Recreation and Parks Master Plan.

37.6 Minor Partnership Capital

- a) For Capital projects up to \$3.0 million.
- b) Maximum funding is \$500,000 or up to 30% of the total project cost.
- c) Applications to be received through an application process that includes a formal project overview.

37.7 Forms of Contribution

Minor and major forms of contribution can be:

- i) a grant paid in cash with payment disbursements to be determined based on project scope and timing; or
- ii) land or other City of Saskatoon services in kind.

Any contribution of City land or other services in kind is considered to form part of the City's contribution and, in total, will not exceed the contribution limits noted above.

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37.8 Responsibility

The reserve will be managed and applications adjudicated by the Community Services Department, which will establish detailed criteria for the adjudication of partnership project business plans and/or funding applications.

For the minor partnership projects, the Administration is delegated authority up to \$150,000. Awards greater than \$150,000 require approval of the Standing Policy Committee on Planning, Development and Community Services.

For major partnership projects, the submission of a formal business plan complete with details on the specific request for funding and services from the City, as applicable, is required.

Awards are approved by City Council as recommended by the Community Services Department.

38. RESERVE FOR MAJOR SPECIAL EVENTS

38.1 Purpose

To provide a source of funds for encouraging community groups and organizations to pursue and host major festivals and national and international events as per Council Policy No. C03-007 entitled "Special Events".

38.2 Source of Funds

Provisions to the Reserve for Major Special Events shall consist of:

- a) An annual amount as authorized by City Council for Major Special Events and Profile Saskatoon Events as categorized in Council Policy No. C03-007 on Special Events.

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38.3 Application of Funds

The Reserve may be used to finance eligible capital/operating expenditures, incurred by community groups and organizations, to attract and host major national and international events and major festivals pursuant to Council Policy No. C03-007 on "Special Events".

38.4 Responsibility

The Reserve will be managed and applications adjudicated by the Community Services Department, which will establish detailed criteria for the adjudication of event grant applications.

39. RESERVE FOR SPORTS PROJECTS

39.1 Purpose

To provide a source of funding to sport organizations based in Saskatoon, for eligible sport projects.

39.2 Source of Funds

Funds remaining in the Sports Project Grant Program at the end of the year shall be placed in the Reserve.

39.3 Application of Funds

Direct expenditures allocated to sports organizations for the following:

- a) Equipment purchase (sport or office);
- b) Facility upgrades;
- c) Governance reviews;
- d) Strategic planning;
- e) Feasibility studies;

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- f) Website development; and
- g) Market research aimed at refocusing direction.

39.4 Responsibility

The Reserve will be managed and adjudicated by the Community Services Department, in accordance with the above criteria.

40. RESERVE FOR UNEXPENDED YOUTH SPORTS SUBSIDY FUNDS

40.1 Purpose

To provide a source of funds for encouraging youth sport organizations receiving the Youth Sports Subsidy to pursue and host major provincial, national and international events as per Council Policy No. C03-034 entitled "Youth Sports Subsidy Program - Allocation Criteria and Special Events."

40.2 Source of Funds

Provisions to the Reserve for Unexpended Youth Sports Subsidy Funds shall consist of:

- a) Unexpended funds remaining in the operating budget of the City's Youth Sports Subsidy Program, plus
- b) Any additional amount as authorized by City Council.

40.3 Application of Funds

- a) The Reserve may be used to finance eligible facility rental expenditures incurred by youth sport organizations receiving the Youth Sports Subsidy, to attract and host major provincial, national and international events, pursuant to Council Policy No. C03-034 entitled "Youth Sports Subsidy Program - Allocation Criteria and Special Events."

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- b) In the event of an overexpenditure in the Youth Sport Subsidy, the Reserve may be used to finance the overexpenditure.

40.4 Responsibility/Authority

The Reserve will be managed and applications adjudicated by the Community Services Department, which will establish detailed criteria for the adjudication of event grant applications.

41. SASKATOON MINOR FOOTBALL FIELD STABILIZATION RESERVE

41.1 Purpose

To offset operating deficits at the Saskatoon Minor Football Field or fund unexpected expenditures for equipment replacement or facility repair. Such examples could include an increase to utilities, damage or vandalism to the field, equipment, or auxiliary building.

41.2 Source of Funds

This Reserve shall be funded from a one-time transfer of \$65,000 from the 2014 operating budget that occurred when Saskatoon Football Inc. took over the operation of the Saskatoon Minor Football Field for the 2014 season.

41.3 Application of Funds

- a) The operator of Saskatoon Minor Football Field must submit audited financial statements to the City for review.
- b) The maximum amount to be withdrawn from the Reserve annually is the lesser of:
 - i) the actual deficit for the year from approved expenditures; or
 - ii) the amount of \$13,000, which is 20% of the original contribution to the Reserve.

41.4 Responsibility

The General Manager, Community Services Department, or designate shall be responsible for administering and monitoring this Reserve in accordance with this Reserve Policy.

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42. SELF INSURED RETENTION RESERVE

42.1 Purpose

To fund third party claims against the City, including claims that are below the City's deductible made by persons claiming that the City has caused them a loss or to fund deductibles charged by the City's insurers on claims that exceed our self insured retention, and to fund sudden and accidental property losses that the City suffers that are beyond the ability of the individual department that suffers the loss to absorb.

42.2 Source of Funds

The Reserve will be funded on an annual basis in the amount of \$850,000 from contributions made by those departments, boards and commissions that are covered by the City's claims and insurance programs, on the same pro rata basis as insurance premiums are paid until the cap is reached, and thereafter, in an amount sufficient to restore the Reserve to the cap to a maximum per year of \$850,000. The Reserve will accumulate and maintain a balance capped at \$2,500,000. The Reserve is to be reviewed every five years.

42.3 Application of Funds

Funds in this Reserve may be applied to the following:

- (a) defence and payment of uninsured claims by third parties;
- (b) defence and payment of third party claims that do not exceed the City's self insured retention under the applicable insurance policy;
- (c) defence and payment of claims that exceed the City's self insured retention under the applicable insurance policy where the City elects to retain control of the claim;
- (d) payment of deductibles, including defence and settlement costs, due and owing under the applicable insurance policy arising from third party claims where the insurer has taken control of the claim;

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- (e) large, sudden and accidental first party property losses suffered by a civic department, board of corporation that do not exceed the City's self insured retention under the applicable insurance program and are certified by the City Manager to be beyond the ability of the department to absorb in its annual budget; or
- (f) payment of such other occasional and unusual amounts at the direction of the City Manager upon advice from the City Solicitor.

42.4 Responsibility

The City Solicitor's Office shall be responsible for the administration of this Reserve in accordance with this policy and related programs.

43. SNOW AND ICE MANAGEMENT CONTINGENCY RESERVE

43.1 Purpose

To accumulate funds for the purpose of offsetting any over-expenditures in the City's snow and ice management budget attributable to variations in normal winter weather conditions, thereby stabilizing the effect of weather variations on the mill rate and on the City's year-end financial position.

43.2 Source of Funds

An annual provision will be made from the City's Operating Budget in those years that the Reserve is not at the maximum. The balance of the Snow and Ice Management Contingency Reserve shall not exceed a value equal to the Snow and Ice Management service line of the annual operating budget.

43.3 Application of Funds

- a) The Reserve shall only be used to finance unanticipated over-expenditures arising when actual snow and ice management operating expenditures exceed budgeted snow and ice management expenditures due to variations in normal winter weather conditions.

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- b) Withdrawals from the Reserve shall be subject to the following authorizations:
 - i) General Manager, Transportation and Utilities Department, may approve a cumulative withdrawal during the fiscal year, not to exceed 5% of the Snow and Ice Management service line.
 - ii) City Manager or designate may approve a cumulative withdrawal during the fiscal year, not to exceed 10% of the Snow and Ice Management service line.
 - iii) City Council approval is required when the cumulative withdrawal during the fiscal year exceeds 10% of the Snow and Ice Management service line.
- c) City Council shall be kept informed of all withdrawals from the Reserve.

43.4 Responsibility/Authority

- a) The Director of Finance shall have authority to effect a year-end transfer of unexpended snow removal funds to the Snow and Ice Management Contingency Reserve.
- b) The General Manager, Transportation and Utilities Department, shall monitor the adequacy of the annual provision from general revenues to the Reserve and when and if appropriate, recommend changes.

44. SUPERINTENDENT'S RESIDENCE RESERVE

44.1 Purpose

To distribute, over several years, the cost of expanding, improving, leasing, or developing heritage-based program opportunities that directly service the public.

44.2 Source of Funds

Thirty percent of all funds generated by special event or retreat rentals of the first floor of the Superintendent's Residence.

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44.3 Application of Funds

Direct expenditures for heritage-based program development, rental, or improvements for the entire Forestry Farm Park with an emphasis on interpreting the Sutherland Forest Nursery Station (i.e. displays, visitor reception area, graphics, and interpretive tours).

44.4 Responsibility

Direct expenditures for capital improvements/projects that do not qualify as a capital project, as defined in this policy, are authorized by the City Manager or designate. All expenditures qualifying as capital projects are reflected in the City's Capital Budget/Capital Plan and require City Council approval.

45. VACANT LOT AND ADAPTIVE REUSE INCENTIVE RESERVE

45.1 Purpose

To finance any costs related to incentives in the Vacant Lot and Adaptive Reuse Incentive Program.

45.2 Source of Funds

This Reserve shall be funded annually in the amount of \$30,000 from the City's parking meter revenues. This amount is to be directed towards housing projects in the downtown.

Residual funds (the difference between the maximum incentive amount minus the earned incentive amount) as collected through the incremental property taxes will be placed in this Reserve.

45.3 Application of Funds

Funds in the Reserve shall be used only for expenditures for the purposes listed in Subsection (1).

45.4 Responsibility

Direct expenditures that qualify as an incentive under the Vacant Lot and Adaptive Reuse Program are authorized by the General Manager, Community Services Department.

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46. VEHICLE FOR HIRE STABILIZATION RESERVE

46.1 Purpose

- a) To accumulate funds for the purpose of offsetting any deficits in the Vehicle for Hire Program.
- b) To stabilize the effect annual fluctuations in revenues and expenditures have on the mill rate; and
- c) To provide a source of funds to finance unexpected or non-cyclical costs associated with programming requirements and special projects.

46.2 Source of Funds

- a) The provision shall be a yearly balancing item which will equal any positive amount arising from the year's operating revenues minus operating expenditures for the Vehicle for Hire program.

46.3 Application of Funds

The Vehicle for Hire Program Stabilization Reserve shall be used to finance a deficit in the Program, arising when actual expenditures exceed the actual revenues on a yearly basis. Funds may also be used to finance non-cyclical costs associated with programming needs, equipment, or special projects.

46.4 Responsibility

The General Manager, Community Services Department or designate shall administer the Reserve.

All expenditures qualifying as capital projects require City Council approval.

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47. WASTE MINIMIZATION RESERVE

47.1 Purpose

To accumulate funds for the purpose of funding pilot projects or to supplement existing programs related to waste minimization initiatives by the Environmental Health Business Line.

47.2 Source of Funds

Proceeds from the sale of recyclable materials will be the source of funds, with the transfer to the Reserve being equal to the revenues realized. This includes any proceeds received by the City of Saskatoon from the sale of waste newspapers under the agreement with Cosmopolitan Industries Ltd. Also included are any proceeds received from the sale of metal, wood chips, cans, plastic and bottles.

47.3 Reserve Balance Limitation

The balance in the Waste Minimization Reserve shall not exceed \$100,000. Funds in excess of this amount shall be disbursed as provided for in Section 45.4 of this Policy.

47.4 Application of Funds

- a) The Reserve shall be used to fund waste minimization pilot projects and community-based initiatives that fall within the purview of the City's Solid Waste Management Master Plan, to supplement such initiatives funded in the approved operating budget, or as a source of related capital budget funding. The projects may include a test run of a particular waste minimization initiative or research related to program development. Any ongoing programs or program enhancements resulting from the pilot projects will be included in the appropriate operating budget. The Reserve may be used to fund capital projects related to waste minimization such as construction of a waste recycling/storage facility.
- b) The amount by which the year end balance in with Reserve exceeds \$100,000 shall be transferred to the Landfill Replacement Reserve.

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47.5 Responsibilities

The Standing Policy Committee on Environment, Utilities and Corporate Services shall monitor this Reserve and make recommendations to City Council concerning any further policy development of this Reserve.

48. GENERAL RESPONSIBILITIES

48.1 Director of Finance, Asset and Financial Management Department

- a) Administers, unless otherwise specified, all reserves and funds identified in this policy;
- b) Updates and administers this policy; and
- c) Provides City Council, annually, with year-end status reports and a five-year plan on the application of funds from all reserves.

48.2 City Council

- a) Annually reviews and approves the application of funds from reserves established for future expenditures.
- b) Reviews and, where appropriate, approves any and all amendments to this policy.