



Shaping Our Financial Future

2019

ANNUAL REPORT

FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2019

Shaping Our Financial Future

We are committed to building a better city and ensuring a great quality of life for all citizens of Saskatoon.

The economic future of our city is bright. We continue our dedicated work on improving our service delivery, building amenities, wisely managing expenditures and growing our revenues.

The 2019 Annual Report details our investments, major projects and initiatives, and gives an overview of what we accomplished in 2019 based on the priorities of citizens and the goals set forth in our Strategic Plan.

2019 Budget at a Glance

- A combined Operating and Capital Investment of over **\$1.1 billion**
- Total Civic Operating Expenditures of **\$510.4 million**
- Land Development Operating Expenditures of **\$6.1 million**
- Total Utility Operating Expenditures of **\$359.4 million**
- Capital Budget Investment of **\$260.4 million**

Snapshot of Saskatoon in 2019

Population of Saskatoon
275,242

Median Age
35.8

Population Growth
5,931

Unemployment Rate
5.85%

City Area
236.34 km²

Single Family Housing Starts
654

Total Building Permits Issued
3,369

GUIDING DOCUMENTS

2018 - 2021 Strategic Plan

In 2012, City Council adopted a ten-year Strategic Plan that reflected the visionary ambitions of the people of Saskatoon. Over the last half decade, we have worked to bring the Plan to life.

The city has evolved, and with it, the Strategic Plan has evolved. We have gained a better understanding of what our seven Strategic Goals mean to the city and the role they play in achieving our collective vision.

In 2019, our teams refreshed the Strategic Plan to guide us as we work together to realize our vision for the future and shift our resources to Council’s ten priority areas. The updated Plan refocuses our resource requirements and identifies business planning and budgeting based on the priorities and initiatives therein. The 2018-2021 Plan reflects the insights of the current City Council – elected in late 2016 – and, of course, those of their constituents.

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.

Our Values
Our values are part of who we are, what we stand for and how we behave towards each other.

- People Matter
- Respect One Another
- Act & Communicate with Integrity
- Safety in All We Do
- Trust Makes Us Stronger
- Courage to Move Forward



Strategic Plan & Goals
Our Community Strategy



Workplace Transformation
Our Corporate Strategy

- Our Culture
- Alignment of Purpose
- Governance and Decision-making
- Our People
- Our Tools



How We Will Achieve Our Vision
Saskatoon is a great place to live, work, learn and play.

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City of Saskatoon 2019 Annual Report

Year ended December 31, 2019 Saskatoon, Saskatchewan, Canada

Prepared and produced by the Corporate Financial Services, and Strategy and Transformation Departments.

Financial Statements presented to City Council on June 29, 2020

Letter of Transmittal

June 30, 2020

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, 2019. 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 Standards 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 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 provide additional explanation and trend analysis to support a broader understanding of the financial statements.

The preparation and presentation of the financial statements and related information contained in this report is the responsibility of the City of Saskatoon'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 of Saskatoon. 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 2019 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 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 also reports to the Standing Policy Committee on Finance, ensuring internal controls and procedures are in place and adhered to through a series of internal audits and reviews, with a focus on the City's Risk Management program.

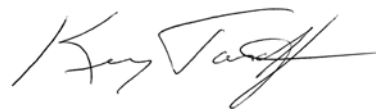
As noted, the Consolidated Financial Statements include information on the City's financial position and operating results, along with those of several related entities. The City's operations are typically segmented (General Operating, General Capital, Utility Operating, and Capital) for budgeting and 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 surplus of \$0.518 million (see Schedule 4 within the Consolidated Financial Statements on **page 127**).

The City's 2019 capital program included planned expenditures of \$260.4 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 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

City of Saskatoon Organizational Chart 2019





Message from the Mayor

“The strength of our community is that we are able to bring people together with different ideas and different experiences and work together toward a common goal.”

In 2019, we accomplished some pretty amazing things at the City of Saskatoon to create a strong and thriving community.

This only happens with a dedicated team of talented people all rowing in the same direction. The strength of our community is that we are able to bring people together with different ideas and different experiences and work together toward a common goal. This is the way that we’ll create a city where children from all walks of life will be able to grow up and see a future for themselves.

This isn’t always easy—and in 2019 we faced some economic headwinds and changing global realities—but it is the right thing to do and the right way to go about our work. We are so much stronger and we can accomplish so much more when we work together as opposed to what we can do when we work alone or in silos.

In 2019, we completed the first phase of the Sid Buckwold Bridge repairs, our entire Transit fleet became wheelchair accessible, and we made major progress in implementing a new software system to save the City millions of dollars a year. We completed a record amount of sidewalk repairs, entered into an agreement with the Kahkewistahaw First Nation to create a 40-acre urban reserve, and moved forward with different projects to reduce carbon emissions and save money.

We also revamped the commercial building permit process to make the process faster and more responsive, we approved the new routes for the Bus Rapid Transit system, and we passed the City’s first ever multi-year budget to make strategic investments to set our community up for success now and in the future.

All of this work happened because we worked as a team, and the residents of Saskatoon can be very proud of the work that the team at the City of Saskatoon has done in the past year.

We are a city full of opportunity, and we are working to show the world that the way to solve problems is by building bridges as opposed to building walls.

A handwritten signature in black ink, appearing to read 'C. Clark', written in a cursive style.

Charlie Clark
Mayor

City Council 2019

Effective October 26, 2019

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
DARREN HILL
Ward 1



COUNCILLOR
HILARY GOUGH
Ward 2



COUNCILLOR
ANN IWANCHUK
Ward 3



COUNCILLOR
TROY DAVIES
Ward 4



COUNCILLOR
RANDY DONAUER
Ward 5



COUNCILLOR
CYNTHIA BLOCK
Ward 6



COUNCILLOR
MAIRIN LOEWEN
Ward 7



COUNCILLOR
SARINA GERSHER
Ward 8



COUNCILLOR
BEV DUBOIS
Ward 9



COUNCILLOR
ZACH JEFFRIES
Ward 10



Message from the City Manager

“... I am immensely proud of the dedication and professionalism of civic employees. Through collaboration, innovation and team work, our teams continue to deliver services each day that contribute to the outstanding quality of life that the residents of Saskatoon expect and deserve.”

Our 2019 Annual Report showcases the many exciting projects and initiatives the City has delivered for Saskatoon in 2019. Guided by our Strategic Plan, we remained focused on delivering programs and services that matter most to the people of Saskatoon, and finding savings and efficiencies through our commitment to continuous improvement.

Increasing our fiscal responsibility

In 2019, we introduced our first multi-year business plan and budget process for 2020 and 2021 to better align with our longer-term goals and further improve our transparency, financial stability and accountability. Our careful investments have stretched taxpayer dollars and added value for residents, as well as providing them with greater certainty about their future property taxes. I'm very proud that we continued to protect our 'AAA/Stable' credit rating.

Planning for future growth

We completed the first phase of the Sid Buckwold Bridge rehabilitation project and celebrated the re-opening of the Saskatoon Field House after its extensive renovation project. We continued planning work related to a future Downtown Event and Entertainment District, and significantly advanced our Bus Rapid Transit System initiative. Our important work continued on climate change by working to reduce greenhouse gas emissions and proactively adapting our civic infrastructure, services, and programs. Looking to the future, the City also approved a residential curbside organics program.

Revenue generated by land development operations is also used to fund capital projects that would otherwise be funded through property tax or borrowing. Building better roads, funding affordable housing, and renovating aging leisure amenities — these are just some of the improvements made possible by our Saskatoon Land program in recent years.

Focusing on citizen feedback

A wide variety of public engagement opportunities were held throughout 2019 as we continued to gather valuable citizen feedback on projects and initiatives. Residents, businesses and organizations were engaged on our recycling and organics programs, new procurement policy, Official Community Plan, various urban planning initiatives and more.

Supporting our ongoing commitment to Indigenous engagement, we formed the Indigenous Technical Advisory Group to engage Indigenous communities in more meaningful dialogue on various civic initiatives.

We also introduced a new Employer Handbook to provide guidance and practical options for Saskatoon businesses seeking to improve their Indigenous workforce recruitment and retention outcomes.

Evolving to meet the needs of our growing city

We continued our journey of transformational change at the City with a focus on modernizing our business processes and investing in our people as we continue to build a smart, healthy and inclusive workplace where everybody can reach their full potential.

Planning is fully underway for Fusion, a new enterprise resource planning system that will provide operational efficiencies, increase potential to collaborate for better outcomes, and equip our employees with modern processes and tools they need to be successful in their roles. As a result, we will continue to better meet the changing needs of citizens in a rapidly evolving world shaped by technological advancement, societal change, and environmental challenges.

Our 24/7 Service Saskatoon Customer Care Centre continues to expand each year, with a focus on helping citizens to connect quickly and seamlessly to information and services via phone, email and social media. In 2019, we integrated the monitoring and responses for our social media channels to improve the efficiency of our responses. Planning is also now underway to introduce chat communication via our website.

Our people and culture

In 2019, the City of Saskatoon was once again named one of Saskatchewan's Top Employers and Canada's Best Diversity Employers. We have continued to focus on listening and engaging with employees through ongoing all-employee town halls, Leadership Connect programs, Big Ideas Innovation Fair and other events. This ongoing collaboration and development of new synergies across the organization is helping to build a culture we can all be proud of.

Looking back on what we've achieved in 2019, I am immensely proud of the dedication and professionalism of civic employees. Through collaboration, innovation and team work, our teams continue to deliver services each day that contribute to the outstanding quality of life that the residents of Saskatoon expect and deserve.

I invite you to learn more about the City's achievements in 2019 and the key priorities highlighted in the 2019 Annual Report. We will continue our focus to ensure Saskatoon continues to be a great city in which to live, work, learn and play.



Jeff Jorgenson
City Manager



How Do Others See the City?



Named One of Saskatchewan's Top Employers

For the 8th consecutive year, the City of Saskatoon was named one of Saskatchewan's Top Employers. The competition recognizes employers that lead their industries in offering exceptional places to work.

Named One of Canada's Best Diversity Employers

The City of Saskatoon was named one of Canada's Best Diversity Employers for 2019. Many notable initiatives contributed to this recognition, including a formal commitment to diversity from leadership, setting corporate goals and business planning, promoting employee participation in diversity events, corporate diversity and inclusion training, participation in pre-employment training programs for underrepresented populations, and partnerships with educational institutions.



The City Receives 'AAA/Stable' Credit Rating

The City of Saskatoon was one of only four Canadian cities to earn a 'AAA/Stable' credit rating from S&P Global Ratings in 2019. The rating is based on S&P's expectation that "... Saskatoon will continue to benefit from a diverse economy, maintain healthy liquidity, and hold its tax-supported debt below 60% of operating revenues."

Age-Friendly Community Recognition Award

The City was presented with the Age-Friendly Community Recognition Award as part of an initiative supported by the Government of Saskatchewan and Saskatchewan Seniors Mechanism. The award acknowledges activities and programs that enhance quality of life for older adults and lead to communities that benefit all ages.

A Top 28 Newsworthy Destination

Travelsquire.com named Saskatoon one of its top 28 destinations for 2019 in the "newsworthy" category. "When it comes to arts and culture, Saskatoon is happening," the announcement read. Once again, Rемаi Modern, Wanuskewin Heritage Park and Meewasin Valley continue to attract national interest.

Saskatoon Named One of Top 20 Places to Travel

Architectural Digest named Saskatoon one of its Top 20 Places to Travel in 2019. Here's what AD had to say about our city. "Deep in the wilderness of Saskatchewan, this small city came onto the consciousness of art-loving travelers with the opening of Rемаi Modern. Now, Wanuskewin Heritage Park is being renovated, and its gallery space is undergoing an expansion, adding one more reason to consider making the trek to this remote part of Canada."

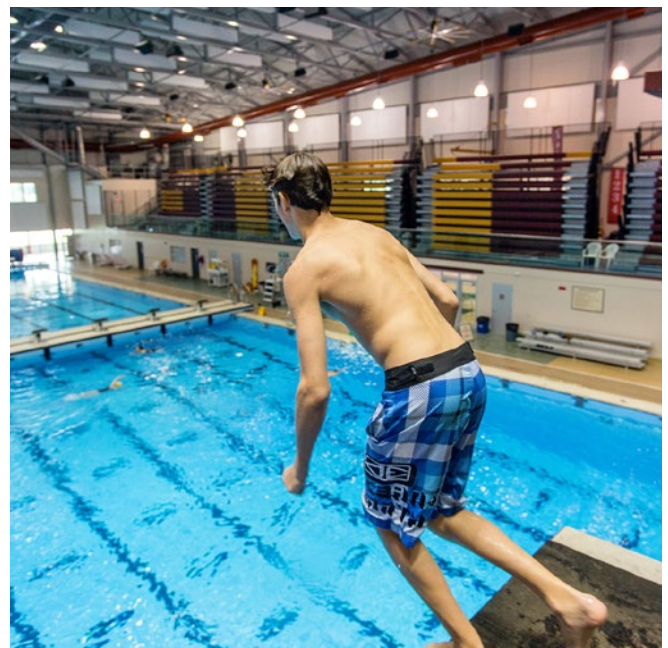


USA Today Touts Saskatoon as Tourism Destination

In an article touting Saskatoon as a must-see tourism destination, *USA Today* newspaper praised the city's key attractions — Rемаi Modern, Meewasin Valley, Western Development Museum, Wanuskewin Heritage Park and summer festivals — as well as its choice of restaurants, breweries, bars and "welcoming prairie spirit."

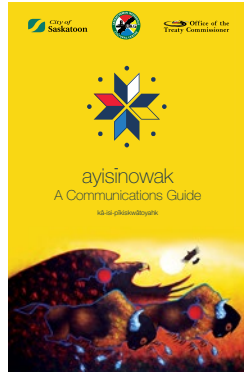
Shaw Centre Named One of Canada's 12 Best Indoor Pools

Chatelaine magazine named the Shaw Centre one of Canada's best indoor pools for its successful blend of family friendly and serious swimming. The centre is recognized as a world-class aquatic facility with competitive, warm-up and leisure pools, drop-in swimming and fitness programs.



ayisīnowak Receives Award of Merit

ayisīnowak: A Communications Guide (1st edition) received an Award of Merit from the Canadian Institute of Planners at their 2019 Awards for Planning Excellence. The guide was named in the category of Planning for Reconciliation. Originally developed as an educational resource for City employees, *ayisīnowak* has since been requested by organizations across Canada, including government agencies, political leaders, other municipalities, educational institutions, and community groups.



City Employee Receives Gold Quill Award of Merit

The International Association of Business Communicators honoured Communications Consultant Karen Grant with the prestigious Gold Quill Award of Merit for the 2018 *Respect Work Zones* strategic communications plan. The campaign incorporated suggestions provided by the people most affected: City road workers. It had a powerful impact and resulted in fewer vehicles speeding in work zones as well as more staff reporting incidents to police.



Neighbourhood Traffic Review Wins Award

The City's Neighbourhood Traffic Review program was the 2019 recipient of the Exceptional Engineering/Geoscience Project Award by the Association of Professional Engineers and Geoscientists of Saskatchewan (APEGS). In consultation with neighbourhood residents, community associations, school boards, Saskatoon Police Service, and Great Works Consulting, the review addresses transportation-related concerns on a neighbourhood-wide basis. Since its establishment in 2014, the program has completed 59 neighbourhood traffic reviews, including nine in 2019.



A P E G S
 Association of Professional Engineers
 & Geoscientists of Saskatchewan

City of Saskatoon Featured as Case Study

The City of Saskatoon was one of five case studies featured in a print article and knowledge mobilization webinar organized by the Canadian Water Network, in partnership with the Canadian Water and Wastewater Association, Federation of Canadian Municipalities and Public Sector Digest. The case studies highlighted how Canadian municipalities are collecting and using data to support infrastructure vulnerability assessment and increase their resilience to climate change.

The City's article highlighted the work of the Climate Adaptation and Green Infrastructure Strategies, and the City's nine-year \$54-million Flood Protection Strategy to protect flood-prone properties in Saskatoon with the funding available.



Saskatoon Restaurant One of 'Most Scenic' in Canada

The panoramic view of the South Saskatchewan River earned Shift Restaurant in Remai Modern a spot on OpenTable's 2019 list of 100 Most Scenic Restaurants in Canada. OpenTable is a San Francisco-based online restaurant reservation platform.

Saskatoon: Canada's Hottest New Foodie Destination

Forbes, the iconic New York-based business magazine, posted an article identifying our city as Canada's hottest new foodie destination, saying "... the unassuming metropolis has attracted a bevy of enthusiastic chefs, bakers and all-around food connoisseurs who are transforming the town into a gastronomic jewel."





Public Engagement Highlights 2019

City Council approved a new Public Engagement Policy in 2019 to bring consistency to the City’s public engagement, and to reaffirm the City’s commitment to public engagement.

Our work is greatly improved when we offer ongoing, effective, transparent, and inclusive engagement opportunities for citizens and stakeholders.

Public Engagement Policy

The new public engagement policy allows for better quality and sustainability of decisions by communicating the diverse needs and interests of participants.

Come & Grow Open House Event:

- Official Community Plan
- Corridor Planning Program
- Transit Villages
- University Sector Plan

Kinsmen Park & Area Project Development Open House Event:

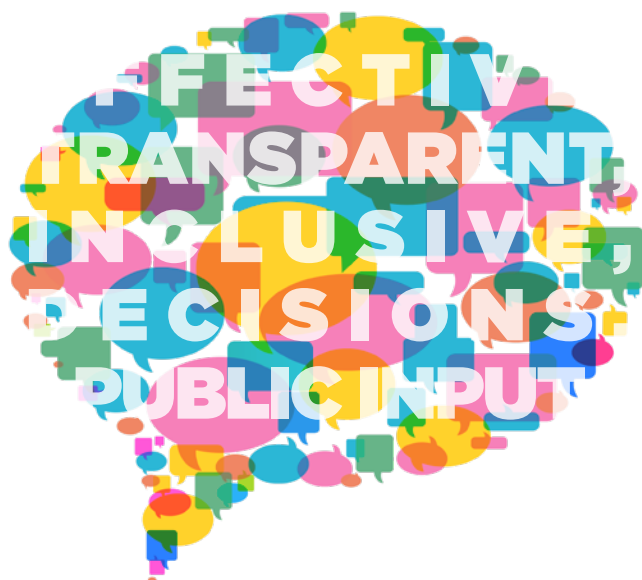
- Civic Conservatory
- Kinsmen Park Parking & Transportation Study
- Saskatoon Transit
- Shakespeare on the Saskatchewan and Meewasin Valley Authority were also part of this engagement event

Public Engagement Opportunities Were Held on Various Initiatives:

- Waste Diversion
- Urban Forest Management
- Climate Adaptation
- Green Strategy
- Short-Term Rentals
- Zoning Bylaw Review
- Riverbank Development Regulations
- Circle Drive West Functional Planning
- Residential Parking Program Review
- Neighbourhood Traffic Reviews
- Pathway improvements and art installations in Hyde Park
- WintercityYXE
- Redesign Plan for W.W. Ashley Park to mitigate flooding in the park and surrounding area
- Municipal Wards Boundary Review in advance of the 2020 Civic Election

Public Engagement to Inform Our Multi-Year Budget Process

The *Civic Satisfaction & Performance Survey* and the *Civic Services Survey: Performance, Priorities & Preferences* will next be administered in 2021. These surveys will gather public input for the City’s investment and service priorities for the 2022-2023 Multi-Year Business Plan and Budget. The two surveys were last held in 2018 to inform the 2020-2021 budget process.



Our Workplace Transformation Journey

Officially started in 2018 and moving into high gear in 2019, the City's Workplace Transformation Journey is a five-year approach, working to create a "smart and healthy workplace". A 'smart' workplace is one that gives employees the right tools, systems and processes to do their jobs efficiently and effectively. A 'healthy' workplace is one where all employees feel welcomed, respected, and encouraged to realize their full potential. The City will achieve this vision through focused enhancement efforts in five areas:

- **Our Culture,**
- **Alignment of Purpose,**
- **Governance and Decision-making,**
- **Our People, and**
- **Our Tools.**

Our enhancement efforts will propel the City to become a high-performance organization that is better able to meet the changing needs of citizens in a rapidly evolving world shaped by technological advancement, societal change, and environmental challenges.

Critical initiatives under the "Our Culture", "Our Tools" and "Governance and Decision-making" areas of focus kicked off and continued to progress in 2019. Highlights from these initiatives are presented below.

Progress in 2019

Council approved funding to implement the Fusion initiative in June, with implementation planned in two waves. The first wave officially kicked off on October 29-30. Over 1,700 City staff attended 18 demo sessions over the two-day period. The Fusion team worked with leaders to identify subject matter experts from across the Corporation as the City moved into the "Explore" phase of implementation.

As part of Explore, over 50 Conference Room Pilot sessions were held from mid-November until the end of January. These sessions were designed to align with SAP best practice, identify exceptions due to regulatory compliance, and design the City's future processes and system.

Introducing FUSION!

City's Largest Corporate Initiative Kicks Off

fusion 

Fusion is our internal, City-wide initiative designed to prepare for future growth, ensure sustainability, and serve the changing needs of Saskatoon citizens. Pre-Fusion, the City was using over 279 systems; post-Fusion, the City will move to a single enterprise resource planning (ERP) system that integrates management of business processes, improves efficiency across the organization and delivers long-term operational savings.

Fusion will create operational efficiencies across departments, provide greater potential for collaboration, and ensure the City is adopting industry best practices. Operational efficiencies will strengthen citizen services and result in higher value for tax dollars.

In the first six years, Fusion is expected to provide \$40 million in financial and efficiency savings. After that, ongoing savings of approximately \$10 million per year are expected.

fusion 

Our vision: Fusing our many diverse processes, creating a new energy, and a unified approach to managing our resources.



The Fusion Team

Our Workplace Transformation Journey

Continuing our Focus on Employee Engagement

The inclusion of “People Matter” as one of our core values, reflects the City’s strong commitment to continue listening to employees and providing them with a healthy, safe and engaged workplace. In 2019, we focused on initiatives to help employees feel more connected, and to improve their access to information.



Leadership Connect Program

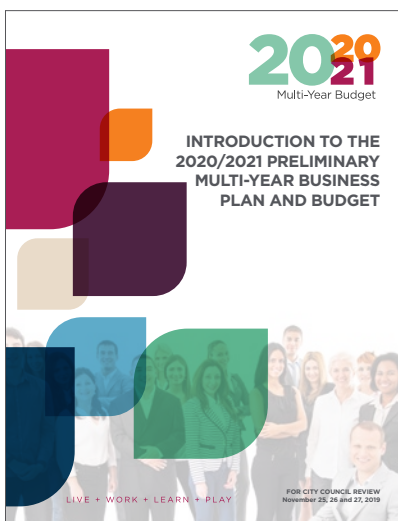
The Leadership Connect Program continued in 2019, giving civic employees an opportunity to exchange ideas and share feedback with City managers and senior leaders in small, informal groups. Eight sessions were held throughout the year with approximately 100 employees across the City attending overall.

Each session focused on one of the City’s core values to help continue the focus on living them. The program was also expanded to include additional breakfast sessions, which focused on reaching field staff on shift work.

Our First Multi-Year Business Plan & Budget

The City’s first Multi-Year Business Plan and Budget was deliberated by City Council in November 2019 for 2020 and 2021. The multi-year budget provides greater certainty for residents about future property taxes, gives better alignment with the City’s longer-term goals, and improves transparency, financial stability and accountability. The multi-year budget was built from this foundation, and a four-step process that started with:

- Determining costs to maintain current service levels for the next two years;
- City Council providing a property tax target goal for 2020 and 2021;



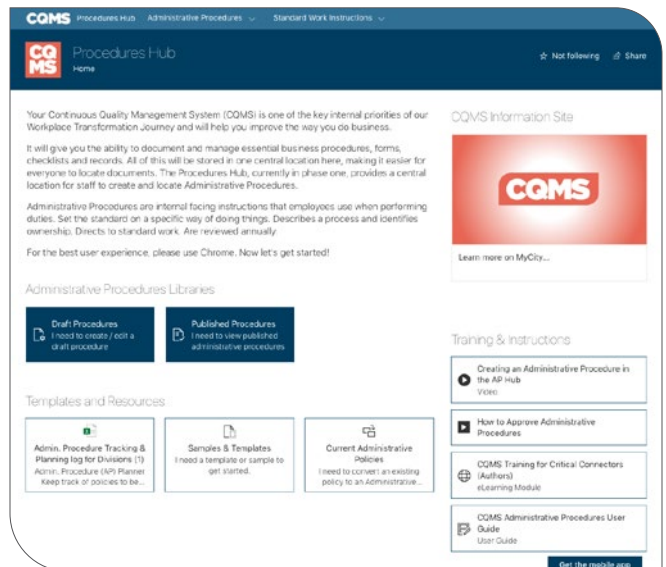
- Administration providing various options and plans to help achieve City Council’s strategic and property tax goals; and
- Incorporating corporate business plans into the proposed 2020 and 2021 multi-year budget document, including six property tax-reducing options.

This first Multi-Year Business Plan and Budget for 2020 and 2021 was an important first step in further improving the City’s strategic investments, transparency and ongoing accountability. City Council’s investment decisions in the priorities and services that matter most to citizens will ensure Saskatoon continues to be a great place to live, work, learn and play.

Continuous Quality Management System

The Continuous Quality Management System (CQMS) is a key piece of the City’s Workplace Transformation Journey. The goal of CQMS is to give employees the ability to document and manage essential business processes in order to improve consistency in service delivery, sustain corporate knowledge, and facilitate continuous improvement.

Creating and delivering staff training on quality concepts and documentation practices were focus areas for the CQMS team in 2019.



You're invited!

All-Employee Town Halls

- Keep up to date with major projects, initiatives and the overall strategy of our organization
- Hear directly from the City Manager and the senior leadership team
- Ask any questions you have about topics and issues that matter to you



SESSION DATES:

Thursday, December 5
11:00 a.m. to 12:00 p.m.
Council Chambers, City Hall

Tuesday, December 10
2:30 to 3:30 p.m.
Cosmo Civic Centre Theatre

Thursday, December 12
8:00 a.m. to 9:00 a.m.
Saskatoon Light & Power, Lunch Room

Register on MyCity, fill out a paper registration form or email internalcommunications@saskatoon.ca for a registration form to be sent to you.



All-Employee Town Halls

All-Employee Town Halls are part of our ongoing commitment to keep employees informed and engaged about what's going on at the City. It's an opportunity for civic employees to hear directly from the City Manager and the Senior Leadership team, and a chance for them to ask any questions about various topics and issues.

In 2019, we introduced a new way for employees to ask questions through an online app, which led to improved employee participation. A video replay of the Town Hall was also made available to those who were unable to attend.

Get Connected Initiative

The more connected and aware employees are with what's going on outside their work department, the more we can break down the silos and encourage cross-departmental collaboration and synergies.

The Get Connected initiative provided non-wired employees (field employees or employees without computer terminals) across the organization with corporate email accounts and access to the corporate intranet, MyCity.

Other activities included the installation of computer kiosks at various locations throughout City facilities, enabling employees to check their emails and other internally distributed information.



Big Ideas Innovation Fair

In keeping with our purpose and values on innovation, City employees cheered on their peers at the 2019 Big Ideas: Innovation and Transformation Showcase. The event showcased creative innovation and improvement work happening across the City. The event is organized by the Organizational Performance Team.

The People's Choice Award, given for the most votes at the event, went to Flood Control under Control, a project led by Saskatoon Water's Storm Water Team. The team showcased the City's nine-year \$54-million Flood Protection Strategy approved in 2019 with federal cost-sharing. Colleagues also fished for tips for home flood protection at the booth's "storm water pond".





Our Performance Measures

2019 Progress Update

The City of Saskatoon’s Corporate Strategic Goals emerged through city-wide consultations with citizens of Saskatoon. Guiding the City’s vision, mission and annual investment decisions, the seven Strategic Goals provide a road map for decision-making and planning through to 2021.

In order to measure and report on our achievements relative to the road map for each Strategic Goal, specific performance measures were created. This page provides a quick snapshot of how we are doing on each measure. Visit saskatoon.ca/strategicplan for more detailed data, or review the charts at the end of each business line.



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





ENVIRONMENTAL LEADERSHIP

Waste Diverted from the Landfill



Reduce the City of Saskatoon's 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)





Introduction to Business Line Reporting

A Refreshed Strategic Plan for 2018–2021!

The City of Saskatoon released an updated Strategic Plan to reflect the priorities of the current City Council. The revised plan focuses on achieving important outcomes from 2018–2021. Enhancements include measures to monitor progress made on each outcome and on the specific actions Administration undertakes.

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

- **Improve transparency** and decision-making by providing City Council and citizens 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 to citizens 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 citizens’ needs and priorities.

Business Line Overview

Arts, Culture and Events Venues	Provides opportunities for citizens 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 fire prevention, public fire and life safety education, emergency response, and direction and coordination of the City's emergency planning and preparedness.
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 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.
Recreation and Culture	Provides opportunities for citizens 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	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 our citizens.
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

2019 At a Glance

Remai Modern

- Over 310,000 visits
- 130,000 square feet of space, including 11 exhibition galleries, community atrium, restaurant, retail store, 2 learning studios, 150-seat theatre, rental spaces, including the Riverview Room, rooftop patio, gallery lounge, and 2 board rooms
- Nearly 8,100 works of art in the collection valued at over \$51 million, including 406 Picasso linocuts



SaskTel Centre

- 457,157 visits
- 15,195 seats
- 800 staff (full-time, part-time, volunteer, contract)
- 31 years of operation



TCU Place

- 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

Operating Budget: \$8.2 million

Capital Budget: \$2.5 million

Strategic Goal:



QUALITY OF LIFE



CULTURE OF CONTINUOUS IMPROVEMENT

Major Projects and Initiatives

Remai Modern

- Remai Modern's Board initiated search for new Executive Director & CEO.
- Welcomed more than 45,000 participants in over 1,800 public programs.
- More than 3,200 volunteer hours contributed to the museum since opening in late 2017.
- Opened 22 exhibitions by international and Canadian artists, including Shuvina Ashoona, Steven Beckly, Billy-Ray Belcourt, Rebecca Belmore, Dana Claxton, Beau Dick, Dorothy Iannone, Joan Jonas, Laurie Kang, Veronika Pausova, Pablo Picasso, Puppies Puppies, Dominique Rey, Michael Snow and Rirkrit Tiravanija.
- Featured the work of Saskatchewan artists, including Amalie Atkins, Eli Bornstein, Bob Boyer, Ruth Cuthand, Jonathan Forrest, Marie Lannoo, Clint Neufeld and William Perehudoff.
- Opened *The Sonnabend Collection*, a major exhibition featuring more than 100 works by 67 artists, including Andy Warhol, Roy Lichtenstein and Jeff Koons.
- Hosted two performances titled *Continuous Project: Sixty Years* by influential New York-based dancer, choreographer and filmmaker Yvonne Rainer.
- Featured more than 60 local artists, educators, musicians, dancers, poets and more through live performances and talks.
- Raised \$219,000 at the inaugural galaMODERN, a new fundraising event that supports Remai Modern's programs.
- Hosted more than 1,000 attendees at sold-out LUGO, Remai Modern's annual fundraiser and art party. The event raised \$46,000 for art programs and pushed the historical funds raised by LUGO past \$400,000.


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.
- Successfully fulfilled SaskTel Centre's mission to provide world-class culture, sport and live entertainment experiences for the social and cultural enrichment of the region.
- Presented diverse, high-quality programming, including Dierks Bentley, Snoop Dogg, Michael Bublé, Thomas Rhett, Cher, Shawn Mendes, Elton John, Bryan Adams, Luke Combs, 10th Anniversary of PBR Canadian Finals, Taste of Saskatchewan, Rock the River, Saskatoon Blades and the Saskatchewan Rush. 2019 was also the inaugural season for the Saskatchewan Rattlers of the Canadian Elite Basketball League.
- Continued work with City of Saskatoon and TCU Place on a long-term plan for Saskatoon's public assembly facilities.
- Continued upgrades to LED lighting in public areas (including concourse, mezzanine and restrooms), renovated one concession stand, added additional air curtains to several exterior doors, began upgrade to bandwidth within the venue and collected proposals for new point-of-sale system to be implemented in 2020.

TCU Place

- Worked with City of Saskatoon on new business model for future expansion/enhancement of the facility.
- Introduced Saskatoon public to brand new Dueling Pianos and Wine Expo YXE events.
- Diversified revenue streams with corporate box upgrade program, sponsorship programs, advertising packages and ticket protection.
- Completed 50th Anniversary history wall and theatre production lighting upgrade project.
- Supported quality of life by expanding the diversity of programming in Sid Buckwold Theatre.

Performance Measures

Performance Targets with Trends – ARTS, CULTURE AND EVENTS VENUES							
Measures	Target	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	86%	87%	82%	N/A*	N/A*	



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.

2019 At a Glance

Sport, Recreation and Culture Participation

- 1,068,887 visits to cultural facilities; a sizeable increase over 2018 (682,846)
- Nutrien Wonderhub opened with 100,000 visits in the first six months of operation
- FolkFest changed its reporting to actual attendance vs. number of passes sold
- 25,000 hours of community association programs

Support and Community Investment

- 63 sports organizations
- 53 community outdoor rinks, including Meewasin outdoor rink
- 47 community associations
- 46 social serving agencies
- The City leverages millions in self-generated revenue and human resources in community-based organizations, including thousands of volunteer hours

Subsidies

- 128,715 Leisure Access visits to leisure facilities subsidized
- 158 spay or neuter surgeries subsidized
- 40 subsidized interments at Woodlawn Cemetery

Cemetery Services

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

Operating Budget: \$16.1 million

Capital Budget: \$0.1 million

Strategic Goal:



QUALITY
OF LIFE

Major Projects and Initiatives

Age-Friendly Saskatoon

- Throughout 2019, Community Services continued to engage on Age-Friendly initiatives with the Saskatoon Council on Aging (SCOA).

Anti-Racism Education

- Continued to conduct 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.
- Developed an internal engagement strategy to assess where various divisions are at and identify challenges. Began to collaboratively develop solutions to contribute to an internal anti-racism for reconciliation strategy.
- Built on the 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 external anti-racism engagement strategy.

Corporate Accessibility Action Plan

- The Accessibility Advisory Committee's strategic plan identified several priorities for the year: 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

- Immigration Partnership Saskatoon (IPS) established four inter-sectoral working groups (Social Inclusion and Civic Engagement, Employment and Labour Outcomes, Language, and Leadership) with a total of 60 community members and organizations taking part. The working groups are intended to inform the Immigration Strategic Plan and Action Plan.
- The City continued work with the Saskatoon Ethno-Cultural Network, providing workshops, coordinating events and connecting with over 200 residents from ethno-cultural communities.
- The City, with funding from Immigration, Refugees and Citizenship Canada, supported 30 front-line settlement workers, international students and

landed immigrants and refugees to attend the Wicahitowin Indigenous Engagement conference and to include their voices on a panel.

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.
- Together with more than a dozen community partners, the City launched the *Indigenous Engagement Employer Handbook* to provide guidance and practical options for employers seeking to improve their Indigenous workforce recruitment and retention outcomes. The handbook is based on a series of workshops and consultations held in early 2019 that included First Nation, Métis and non-Indigenous employers, employment, education and training institutions, business associations and community organizations. The handbook was made possible through the support of Nutrien, Affinity Credit Union and the Saskatoon Community Foundation.
- In October 2019, the City and **Kahkewistahaw [kak-uh-WISH'-tuhhow]** signed a Municipal Services and Compatibility Agreement and Police Services Agreement for land located within the Hampton Village Business Park. These agreements moved Kahkewistahaw First Nation one step closer to urban reserve designation. Mayor Charlie Clark and Chief Evan Taypotat, along with the Council of Kahkewistahaw First Nation and Saskatoon Board of Police Commissioners Chair Darlene Brander, signed the agreements during a special signing ceremony held in Council Chambers.
- The 5th Annual **Wicahitowin (wee-chee-HEE'-toe-win) Indigenous Engagement Conference** had the highest attendance to-date in 2019, with over 800 leading experts, community leaders, Elders and youth coming together in Saskatoon. The annual gathering focuses on TRC Calls to Action and how to address Indigenous engagement and inclusion issues. Conference topics included Indigenous health transformation, the impact of colonialism on Indigenous values, traditions, languages and customs, and restoring the rights of Indigenous women and girls to citizenship and safety.

Major Projects and Initiatives

- August 2019, the City and collaborating partners, Saskatchewan Indigenous Cultural Centre (SICC) and Office of the Treaty Commissioner (OTC), published the second edition of *ayisiyiniwak* [a/yi/see/ni/wak, Cree for 'the people']: A Communications Guide. Originally developed in 2017 as an educational resource for City employees to enhance their understanding of Indigenous culture and practices, copies of the guide have since been requested by many organizations across Canada. The City team was led by Regional Planning and included staff from Indigenous Initiatives and the Communications and Marketing group.
- The City partnered with First Nations that have land holdings in Saskatoon and the surrounding region to create Community Profiles. There are currently 17 Community Profiles available on the City's website. The two-page Profiles promote partnerships and economic development opportunities and highlight key attributes of each First Nation.
- Thousands gathered in Victoria Park on National Indigenous Peoples' Day, June 21, 2019, for the fourth annual Rock Your Roots Walk for Reconciliation. The theme, *Re-igniting the Fire*, reminded participants that individuals, businesses, and communities must all make a commitment to listen, learn, show up and share to keep the fire of reconciliation burning in our lives and our city.

Grant Funding Tools

- Secured \$100,000 for a capital project to develop a cloud-based grants management system.



Social Development Strategy

Community partnerships continued to be an important aspect of the City's work in social development and social planning, with staff involved in the following initiatives in 2019:

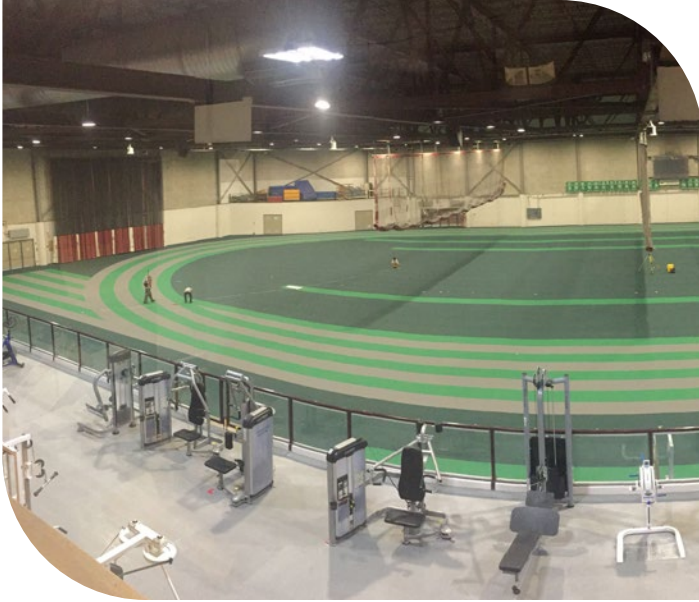
- Community Advisory Board on Homelessness
- Community-University Institute for Social Research (CUISR)
- Downtown Youth Centre (EGADZ)
- Reconciliation Saskatoon
- Safe Community Action Alliance (SCAA)
- Saskatoon Aboriginal Community Action Partnership (SACAP)
- Saskatoon Collaborative Funders' Partnership (SCFP)
- Saskatoon Family Resource Centre Steering Committee
- Saskatoon Poverty Reduction Partnership (SPRP)
- Strengthening Families Program
- White Buffalo Youth Lodge
- Wicihitowin Conference
- YXE Youth Speaks Committee

Performance Measures

Performance Targets with Trends - COMMUNITY SUPPORT

Measures	Target	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Number of New Attainable Housing Units	≥500 new units annually across attainable housing continuum	525	377	142	145	Improvement	
Participation at City Recreation Facilities	≥6,600 visits/1,000 population	6,959	6,667	7,613	6,902*	Decline	

*A decline in total participation rates relates to the temporary closure of the Saskatoon Field House for capital upgrades.



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 halls, transit buildings, offices, libraries, Police Headquarters, Remai 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.
- To provide management and maintenance of the corporate radio communication infrastructure.

Operating Budget: \$11.1 million

Capital Budget: \$22.2 million

Strategic Goal:



ASSET &
FINANCIAL
SUSTAINABILITY



CULTURE OF
CONTINUOUS
IMPROVEMENT



ENVIRONMENTAL
LEADERSHIP

2019 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
- Many play areas and features maintained, including 220 structures valued at \$8.5 million
- Civic water features maintained in 2019 included 8 pools, 31 paddling pools, 2 spray parks and 3 fountains
- Sports field amenities included 177 ball fields, 12 tennis facilities (each with multiple courts) and 169 soccer pitches
- 400 service requests addressed by Project Services

Major Projects and Initiatives

Fleet Management

- 3.8 million litres of diesel/gasoline via 6 fuelling stations
- 9,400 Fleet Services Work Orders executed
- 1,520 radios and related infrastructure valued at \$15 million
- 1,022 active vehicles and equipment with an estimated book value of \$130 million
- 64 in-car cameras and recorders for Saskatoon Police Service; maintain radar units in all patrol vehicles
- 51 user groups supported by Fleet Services

Asset Management and Planning

- Significant renovation of third floor City Hall completed to accommodate Human Resources, Payroll and Fusion teams.
- Saskatoon Fieldhouse lobby enhancement and floor replacement completed.
- Shaw Centre enclosure completed.
- Two new spray parks installed in Evergreen and Rosewood.

Continuous Improvement




- The City started work on a new Corporate Asset Management (CAM) system. The CAM system is a set of interrelated and interacting elements, including the Asset Management (AM) policy and objectives, as well as the processes needed to achieve those objectives. In this context, the elements of the CAM system should be viewed as a set of tools, including policies, plans, business processes and information systems, which are integrated to ensure that the AM activities will be delivered.
- The City continued to develop 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 began on a transparent AM governance and communication strategy with a goal to educate employees, stakeholders and residents about the City's approach to asset management.
- Ongoing work to incorporate accessibility design standards in civic facilities and spaces included discussions with the Accessibility Advisory Committee, Recreation and Sport, Building standards and other divisions on updates to the Accessibility Action Plan.
- Work continued on the renovation of the former Saskatchewan Transit Corporation building, long-term accommodations and City Yards planning. Work also began on the Corporate Space Planning program.

- Initiated discussions on standardizing Building Management Systems. Explored network enhancements to ensure continued high-performance building operation.
- Work began on a backup power generator project for City Hall.
- The City's Energy Performance Contracting project increased energy efficiency in buildings through retrofits, completed in 2019, to lighting systems at some of the City's swimming pools and ice rinks. Other buildings are scheduled to be retrofit in coming years with new LED lighting, as well as improvements to heating, cooling, and ventilating systems. Work will be scheduled to first address systems that are most inefficient or have aged and risk failure. This scheduling provides the added benefits of avoiding maintenance on aged, failing systems and redirecting avoided costs to fund more efficient new systems, enhancing the payback value.

Corporate Security Strategy

- Notable progress was made on all short-term priorities of the Corporate Security Strategy, evaluation of mid-term objectives started.
- Two new corporate standing offers were established to support public safety and post-incident investigations.
- Visitor screening was provided for 76 meetings of Council and Committee.
- Three large Critical Infrastructure Resiliency Assessments were completed in partnership with Public Safety Canada. Saskatoon Emergency Management Organization Corporate Security continues to provide strategic oversight and subject matter expertise on security related projects and incidents across the Corporation.

Performance Measures

Performance Targets with Trends – CORPORATE ASSET MANAGEMENT							
Measures	Target	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Key Civic Infrastructure Status	B Service Level	B	B	B	B	Neutral	 ON-TRACK
Overall Satisfaction with Civic Services	≥ 90%	86%	87%	82%	N/A*	N/A*	 NEUTRAL
Reduce the City of Saskatoon's Greenhouse Gas Emissions	≥-40% from 2014 levels by 2023 and 80% below 2014 levels by 2050	107,500 tonnes CO ₂ e (+1% relative to baseline)	108,900 tonnes CO ₂ e (+2% relative to baseline)	Pending	Pending	Pending	 NEEDS IMPROVEMENT

*The next update for this measure will be completed in 2021.

Corporate Governance and Finance

Service Outcomes

- To provide governance and financial services which support the reliable delivery of programs and services to citizens, businesses, organizations and other stakeholders.
- To provide essential leadership, resulting in the alignment of organizational 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 corporate financial leadership including the overall development and deployment of financial plans and strategies.
- 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 citizens informed.

2019 At a Glance

Governance

- \$510.4 million Civic Operating Budget (excluding utilities)
- \$260.4 million Capital Budget invested in projects
- \$53.5 billion of assessed property
- \$36.0 billion of taxable property
- 73,658 parcels (19,916 ha) of land in City's Green Infrastructure Strategy system
- 6,000 devices and 60 locations supported by Information Technology
- 30,000 online information and service requests
- 25% of utility accounts on eBill

Leadership

- 3,897 full-time equivalent positions throughout the City's 41 boards, commissions and committees, including 4 major tribunals and 6 pension boards
- 20 Joint Occupational Health and Safety Committees
- 12 unions and associations within the City's organizational structure
- 11 elected officials, including the Mayor and 10 Councillors



Operating Budget: \$60.6 million

Capital Budget: \$1.8 million

Strategic Goals:



ASSET &
FINANCIAL
SUSTAINABILITY



CULTURE OF
CONTINUOUS
IMPROVEMENT

Major Projects and Initiatives

Citizen Engagement

- City Council approved a new, modern framework for public engagement, including a new Public Engagement Policy that took effect on September 1, 2019. This policy brings consistency to how we approach public engagement across the organization and is accompanied by a standardized procedure and process for how we do public engagement at the City.
- Engagement initiatives in 2019 included the Plan for Growth, Green Strategy, Urban Forest Management, Climate Change Adaptation, Waste Reduction and Diversion, Short-Term Accommodations, Residential Parking Program, Zoning Bylaw Review, Drainage Regulations and the Kinsmen Park area and Civic Conservatory expansion.

Continuous Improvement

The City's Workplace Transformation Journey moved into high gear in 2019 with many key initiatives kicking off and continuing to build momentum.

- Fusion is a project that will replace 279 systems with a single Enterprise Resource Planning (ERP) system, improving the City's ability to manage and integrate business processes as well as create significant operational savings.
- Continuous Quality Management System is a program development project that focuses on creating a system to support consistent business process documentation, in order to improve service delivery consistency and facilitate continuous improvement.
- The Big Ideas Innovation Fair continued to draw a big crowd in 2019. More than 15 entries from work groups across the City presented their innovative and creative projects. The People's Choice Award went to the Saskatoon Water, Storm Water Team, for their entry "Flood Control under Control". The winning booth showcased the group's efforts to create the City's nine-year \$54-million Flood Protection Strategy.
- An integrated enterprise Geographical Information Systems (GIS) strategy was launched in partnership with multiple divisions in the Corporation. This multi-year plan will leverage the City's current investment in the platform and integrate the new ERP system with enterprise asset management.

Diversity and Inclusion

- The Indigenous Technical Advisory Group (ITAG) was established in 2019. The Group is a new structure through which members of First Nations and Métis communities meet quarterly to participate in the design of City initiatives to help ensure that the unique interests and perspectives of Indigenous peoples are acknowledged, affirmed and implemented.
- Other programs and initiatives in 2019 focused reducing organizational barriers and developing skills to ensure workplace inclusion through a variety of corporate training options.
- Driving improved employee competence and understanding in various areas of diversity and inclusion by providing corporate training opportunities in 2019:
 - Indigenous Awareness (classroom and online)
 - Fundamentals of Cultural Competency
 - Religious accommodation: The Legal Side
 - Building Inclusion for the LGBTQ2S Community: Terminology and Best Practices
 - Understanding Invisible Disabilities
- Establishing inclusive workspaces by offering experiential experiences to demonstrate support and recognize diversity in people and to acknowledge, understand and respect each other for those differences:
 - International Women's Day
 - Pride Month
 - National Indigenous Awareness Month
 - Disability Employment Awareness Month
- Partnered with educational institutions for pre-employment training opportunities and work placements for equity group members, including three separate programs with Saskatoon Trades and Skills Centre (STSC) and one program with the Saskatchewan Indian Institute of Technologies (SIIT).
- Provided several professional work experience placements through employment programs for persons belonging to one of the equity groups.
- Directed and offered guidance and clarification with job-seeking clients on application and recruitment process.

Major Projects and Initiatives

- Attending job/career fairs with diverse set of participants provided job seekers an opportunity to inquire about our jobs and their applications. In addition, it provided an opportunity for our Human Resources (HR) team to keep abreast of current barriers and challenges for these job seekers.
- Regular recruitment presentations to community organization's employment program participants reduced recruitment barriers by providing direct information regarding the City's specific application and hiring process.
- Accessed job coaches for on-the-job coaching with employees who have a disability where supervisors may require specialized knowledge and assistance.
- Work continued on integrating diversity and inclusion plans into division business plans to directly address specific gaps and opportunities in those areas. The goal is to integrate diversity inclusion across all City operations.

Health and Safety

- Process Audit for Workers' Compensation Board (WCB) administration - Finalized PWC audit into WCB administrative processes and began to implement some of the recommendations
- Health and Safety Management System (HSMS) for low-risk groups - developed HSMS for low-risk groups and began implementation across several divisions. Finalized development of corporate HSMS elements.
- Developed online incident management system and held corporate launch in spring of 2019. At year end, approximately 60% of divisions are using the online system.
- Redeveloped Core Occupational Health and Safety Policy; held stakeholder engagement sessions. Policy was approved and is pending roll out strategy.
- Concluded pilot project for third-party disability management and decided on following course of action regarding absenteeism and disability management.
- Conducted audit on the City of Saskatoon Disability Management program and developed action plan based on the recommendations.

Improving Citizen Service

- In 2019, the Service Saskatoon Care Centre handled 91,083 calls and responded to 4,436 emails. In June, started social media responses and connected with citizens 763 times between June and December.
- The top citizen request at Leisure Centres is for drop-in program information and hours. Service Saskatoon and Communications collaborated on a solution that automatically pulls data from the Drop-in Online app and displays it on digital screens at Leisure Centres. In 2019, the program was successfully piloted at the Shaw Centre and Lakewood Civic Centre.
- The City's High Five Service Ambassador Recognition Program celebrated its first full year in 2019. The corporate-wide program highlights great examples of internal and external customer service. City employees are encouraged to nominate a co-worker or team for the Big High Five award. Each month a winner is then selected at random from submissions received. More than 300 nominations were received in 2019, acknowledging the hard work and dedication of 558 individuals and 17 workgroups to providing exceptional customer service.
- Service Saskatoon continues to develop new training programs for internal staff to help create a better customer experience for the citizens of Saskatoon. By providing consistent training for front-line staff, supervisors and managers, we grow the knowledge base and enhance our ability to connect with customers. In 2019, a Level II course was added to the Culture of Service Program.
- The City continues to move more services online to make them convenient for citizens. In 2019, citizens submitted 17,759 online service request forms and 1,351,475 people visited our website. Our page views hit 7,927,842. This tells us more and more citizens are heading online to find information.

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 residents about future property taxes, and supports better alignment with the City's longer-term goals, financial stability and accountability.

Major Projects and Initiatives

Taking Care of City Business

Digital Strategy

- Delivering services to citizens is at the core of what a local government does; citizens today expect accessible, responsive services delivered both digitally and in-person. To meet these rising service expectations, the Corporate IT division partnered with various business lines to develop a multi-year strategic plan to digitize municipal services and online access for commercial clients and residents.
- Communications initiatives continued to focus on implementing the City's Digital First strategy by creating digital animations to aid residents' understanding of transportation and construction projects as well as other civic programs and services.

Modern Infrastructure

- Part of the City's asset management strategy is maintaining our technology assets; in 2019, this included keeping our application portfolio up-to-date and developing a plan to deal with legacy applications. This ensures we have vendor support, access to security updates and can deliver the latest features and enhancements.
- Corporate IT completed a three-year strategic plan to modernize the current investment in technology infrastructure, with a focus on intelligent and smart City initiatives.

Service Continuity

- Cyber-attacks are increasing in both frequency and sophistication. In 2019, development began on a defensible cyber security program in partnership with the City's Emergency Management Office, the City Clerk's Office and Corporate Security.

Corporate IT






Over 2019, initiatives included:

- Launched phase one of a standardized mobility program for the City. The program provides role-based access to mobility to support job function. This program was extended to the Boards and Commissions, streamlining and centralizing the service.
- Development of a new program to govern Internet of Things information.
- Completion of 14 projects to introduce or enhance existing customer-facing services.
- Continued work on 22 upgrades to update the capabilities of shared service platforms, and 22 business-related technology initiatives.
- Launched the new MyCity internal intranet site, seven corporate information sites and four published content sites as part of one-stop shop corporate intranet to ensure civic staff are well informed about civic programs and initiatives.

Engagement

- Stakeholder engagement continued with a focus on the Corporate Strategic Plan, Municipal Benchmarking Network classification and Key Performance Indicators.

Performance Measures

Performance Targets with Trends - CORPORATE GOVERNANCE AND FINANCE							
Measures	Target	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	86%	87%	82%	N/A*	N/A*	 NEUTRAL
Representative Workforce**	Aboriginal = 9.3%	8.5%	8.4%	9.0%	9.0%	Neutral	 ON-TRACK
	Visible Minority = 11.0%	10.6%	10.5%	10.8%	11.3%	Improvement	
	People with Disabilities = 5.0%	3.8%	3.7%	3.7%	3.5%	Decline	
	Women = 39.5%	38.0%	37.5%	37.3%	35.7%	Decline	
Lost Time Injury Frequency	Zero	2.43	2.28	3.26	2.49	Improvement	 ON-TRACK
Annual Municipal Property Tax Increase	≤ MPI	1.81%	2.89%	3.79%	4.40%	Decline	 NEEDS IMPROVEMENT
Long-Term Tax-Supported Debt/Capita	≤ \$1,750	\$996	\$1,111	\$1,158	\$1,199	Neutral	 ON-TRACK

*The next update for this measure will be completed in 2021.

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



Environmental Health

Service Outcomes

- To provide Urban Forestry and Pest Management services, including prevention of the spread of insect and plant pests, and wildlife management.
- To provide waste handling services, including collection and landfilling of garbage.
- To provide an environmental program focused on environmental education, managing City-owned contaminated sites, participating in regional water and air quality protection efforts, and developing enhanced environmental policies.
- To provide a Waste Reduction and Resource Recovery program, including developing recycling and composting programs, reducing energy use and the emission of greenhouse gases, and managing household hazardous waste.

2019 At a Glance

Environment

- 243,200 tonnes of waste generated in Saskatoon: 72% delivered by the residential sector and 28% delivered by the industrial, commercial and institutional sector
- 2016 community emissions totalled 3.68 Million Tonnes CO₂e and 2017 community emissions totalled 3.71 Million tonnes CO₂e, a 1% increase from 2016 rates. Corporate emissions totalled 107,500 tonnes in 2016 and 108,900 in 2017, an increase of 1% annually (Latest data available)

Pest Management

- 94,500 hectares of land in and around Saskatoon monitored seasonally to identify and treat mosquito larval habitat
- Trees within the City’s urban forest are inspected annually for diseases such as Dutch elm

Urban Forest

- 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

Operating Budget: \$14.8 million

Capital Budget: \$1.5 million

Strategic Goal:



ENVIRONMENTAL LEADERSHIP

Waste Handling

- 2.6 million residential curbside containers collected each year with 99.97% success rate
- 96,200 tonnes of solid waste received at Landfill annually; in 2019 approximately 60% of solid waste was collected by City crews from residents and several businesses (based on commercial contracts)
- 71,000 single-family homes and 700 multi-family properties receive garbage collection services by a fleet of 31 collection trucks, including side loader trucks, rear loader trucks, and forklift trucks
- 18,000 tonnes of leaves, grass, branches and other organic waste handled through the Green Cart and Compost Depot programs

Major Projects and Initiatives

Diverting and Managing Waste

- The City engaged residents on curbside waste collection. Over 4,570 online surveys were completed, 770 residents attended pop-up events, 66 residents participated in community workshops and eight participated in an accessible waste collection workshop. Results informed recommended changes to waste management, including the organics program, pay-as-you-throw waste utility and review of current recycling program service levels.
- City Council approved a one-year pilot program to expand glass recycling to four SARCAN Depots in Saskatoon. Approximately 90% of glass is broken by the time it is collected and sorted in the current residential recycling programs. The pilot gives residents another option to ensure unbroken glass is properly recycled.
- Engagement on the Multi-Unit Waste Diversion Strategy took place in June, with 546 residents and 123 property managers participating through online surveys, a pop-up event and property manager workshops.
- Planning and preliminary design work continued on Recovery Park, a one-stop waste reuse and recycling centre. A request for proposals process was completed, narrowing the field to two potential proponents.
- Successfully negotiated a new recycling service contract that will support the City in meeting its waste diversion goals over the next 8-10 years.

Protecting Our Urban Forest

- Monitoring for Dutch elm disease and emerald ash borer was successfully carried out by the Urban Biological Services program. Monitoring programs are reviewed and adjusted as needed to protect Saskatoon's urban forest against invasive pests.
- The City's response to cottony ash psyllid outbreak resulted in the removal of 661 trees and 175 stumps in 2018; replanting continued throughout 2019.
- Early development of a new invasive forest pest monitoring program began in 2019 for pilot

implementation in 2020. To begin, the program will look for 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.



Reducing Saskatoon's Carbon Footprint

- Community engagement on Saskatoon's greenhouse gas reduction opportunities resulted in an analysis of 270 opportunities. Those opportunities with the greatest emissions-reduction potential, best financial performance and highest level of community readiness were identified in a recommendation report.
- Completed data collection for emissions, energy mapping and modelling, and began engagement with civic divisions on a Low Emissions Community implementation plan.
- Signed an Energy Performance Contract to accelerate retrofits of the City's highest energy-consuming buildings. Urgent lighting retrofits were completed at the Shaw Centre, Saskatoon Field House and Harry Bailey Aquatic Centre, reducing lighted energy by approximately 50%.
- Completed a Green Infrastructure baseline inventory and a preliminary business plan for a green strategy as part of the City's climate change mitigation efforts. Public communication and engagement on the strategy included a social media awareness campaign, pop-up events and workshop with community experts.
- Launched the Environmental Management System project to improve civic environmental performance.
- Work began on a relationship management framework to prioritize support for sustainability focused initiatives across the Corporation. Completed civic engagement with Roadways and Operations, Transit and Facilities Management.

Green Infrastructure Strategy

- Completed phase one of the Green Infrastructure Strategy and began work on Natural Areas Standards.
- Communication and engagement initiatives included pop-up events and tours with natural areas experts. Held a workshop with community experts in collaboration with Green Strategy and Urban Forest Management Plan. Results of engagement and awareness campaigns were analyzed and incorporated into the project.

Performance Measures

Performance Targets with Trends - ENVIRONMENTAL HEALTH							
Measures	Target	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Waste Diverted from the Landfill	Divert 70% of Saskatoon's waste from landfills by 2023	22%	23%	23%	24%	Improvement	
Reduce the City of Saskatoon's Greenhouse Gas Emissions	≥-40% from 2014 levels by 2023 and 80% below 2014 levels by 2050	107,500 tonnes CO ₂ e (+1% relative to baseline)	108,900 tonnes CO ₂ e (+2% relative to baseline)	Pending	Pending	Pending	



Fire Services

Service Outcomes

- To provide emergency management, service continuity management and 24-hour emergency response services within the City of Saskatoon and surrounding municipalities, covered by service agreements, in order to build community resiliency, protect citizens, reduce the loss of life and limit property damage.
- To provide public education and fire prevention services, 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 citizens 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: \$49.9 million

Capital Budget: \$1.9 million

Strategic Goal:



QUALITY
OF LIFE



CULTURE OF
CONTINUOUS
IMPROVEMENT

2019 At a Glance

- 15,964 emergency and non-emergency calls required crews to respond
- 6,901 inspections and re-inspections by the Fire Prevention & Investigation Section
- 3,134 property complaints received
- 789 events attended, 10,107 adults and 7,525 children seen by Community Relations Section
- 590 total enforcements issued by Fire Prevention & Investigation Section
- 337 staff in Operations, Administration, Prevention & Investigation, Community Relations, Training, Emergency Management, Maintenance and Mechanical
- 230 fire investigations – Fire Investigation Cube Van Unit, 2 SUV Fire Investigation Units
- 21 Grades 9, 10 and 11 students from 5 high schools participated in eight-week F.I.R.E. Cadet Program
- 4 graduates of F.I.R.E. Cadet Program employed for property maintenance, fire prevention initiatives and community relations events in July and August
- 12 front-line engines, 2 rescue trucks, 2 aerial ladder trucks, 4 reserve engines, 1 reserve aerial ladder trucks, 3 brush trucks, 2 water tankers
- 1 Hazmat Response Unit, 1 Decontamination Unit, 1 Rehabilitation Unit and 1 Water Rescue fleet operated out of 9 stations
- 1 Mobile Command Unit and 1 Municipal Emergency Operations Centre

Major Projects and Initiatives

Continuous Improvement

- Ongoing development of the Property Maintenance Pilot Project to address complaints of garbage/junk in yards.
- Implemented an inventory tracking system to streamline data and communication, ensure compliance and produce effective reporting for asset tracking and vehicle maintenance.
- Continued enhancement of program curriculum to maintain industry and safety standards for response to emergency and non-emergency calls.
- Potential female firefighter candidates participated in a focus group with female firefighters to network and discuss barriers.

Enhancing Partnerships

- Saskatoon Emergency Management Organization (EMO) offered Incident Command System 200, Incident Command System 300 and Incident Command System 400 (Area Command) training to civic departments and divisions as well as key, critical, infrastructure partners.
- Continued collaboration with City of Saskatoon employees, community partners, government agencies (Saskatchewan Public Safety Agency SPSA), businesses, non-profit groups, first responders and citizens to promote and strengthen emergency management and service continuity.
- Promoted preparedness, planning, response and recovery to make Saskatoon a safe, resilient community.
- Collaborated with SPSA to provide Service Continuity Training to 12 internal and external partners.

Improving Response and Coverage

- Ongoing analysis used Geographical Information Systems (GIS) mapping to study new neighbourhoods and travel times in order to support improvements to service-level targets within the National Fire Protection Association 1710 benchmark.
- Continued development of the Facilities Plan to optimize the location of fire stations and apparatus, and apply data-driven decision making to mark a balance between proactive measures and reactive response.



Maintaining Infrastructure

- Continued to work to establish a regional Training Centre of Excellence; exploring opportunities for co-location and the standardization of training and credentials.
- Long-term planning for building and replacement of fire infrastructure to align with the Growth Plan.

Public Education and Safety

- Continued to work with both Saskatoon school divisions to incorporate additional water safety training in school presentations.
- Conducted the F.I.R.E. Cadet Program; building leaders of tomorrow through education and opportunity.
- Checked a total of 82 child car seats, including hosting six car seat clinics.
- Conducted 50 Remembering When presentations, 137 home visits, and contacted 329 citizens after a fall.

Performance Measures

Performance Targets with Trends - FIRE SERVICES							
Measures	Target	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Fire Response Time	≥ 90% (6.2 minutes)	81%	80%	80%	77.0%	Decline	
Representative Workforce*	Aboriginal = 14.0%	4.1%	4.2%	4.5%	4.8%	Improvement	
	Visible Minority = 16.8%	1.9%	2.1%	2.1%	2.1%	Neutral	
	People with Disabilities = 22.2%	1.3%	0.6%	0.9%	0.3%	Decline	
	Women = 47.0%	8.9%	9.9%	10.1%	10.8%	Improvement	

*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.



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: \$6.1 million

Capital Budget: \$71.0 million

Strategic Goals:



**ECONOMIC
DIVERSITY &
PROSPERITY**



**SUSTAINABLE
GROWTH**

2019 At a Glance

- \$134.1 million in net proceeds from the sale of property in Hampton Village, Willowgrove, Evergreen, and Rosewood allocated by City Council to operating budgets and various capital projects since 2007
- \$48.9 million in total sales revenues:
 - 215 residential lots were sold for a total of \$30.6 million
 - 1 multi-family parcel totalling 1.71 acres was sold for a total of \$1.35 million
 - 13 industrial parcels totalling 16.44 acres were sold for a total of \$8.55 million
 - 3 commercial/mixed-use parcels totalling 6.79 acres were sold for a total of \$8.4 million
- Land Development serviced 7.6 acres of multi-family/mixed-use land and 220 single family lots
- \$2.6 million in total annual revenue from managing 80 leases of land and buildings
- 7,000 acres of future development land managed/maintained
- 9 parcels of land acquired over the past two years for various civic projects, including 550 acres for future land development
- 14.524 lane-km road constructed
- 8.515 km sidewalk constructed
- 1.560 km asphalt pathways
- 2,258.5 m primary water main
- 2,432.2 m water main
- 2,551.75 m storm sewer
- 3,928.5 m sanitary sewer

Major Projects and Initiatives




Infrastructure Development

- Roads: Work began on new arterial road construction on 33rd Street, McOrmond Drive South and Taylor Street. These projects are all scheduled to be completed in 2020. The Aspen Ridge B1, Marquis 11A1 and Wanuskewin Roadway projects were completed in 2019.
- Water and Sewer: Design of the Brighton minor trunk sewer extension was completed and the tender process started in 2019, with construction scheduled to start in 2020. The Evergreen Fillmain Project design was finalized and will be tendered and constructed in 2020. Aspen Ridge D1B Water and Sewer Servicing started construction in 2019 and is on schedule to be completed in 2020. The Taylor Street and Marquis Primary Water mains were completed in 2019.

Neighbourhood Updates

- Aspen Ridge: All roadway projects were completed in 2019. There are active water and sewer servicing projects to be completed in 2020.
- Kensington: Kensington Boulevard water and sewer work completed; area grading and riprap placement was completed in 2019.
- Marquis: In Marquis Industrial area, Phase II roadway construction completed, negotiations and detailed design for CN crossing at Arthur Rose Avenue ongoing.
- Rosewood: Taylor Street road construction connecting residential to the Rosewood commercial area started construction and will be complete in 2020.
- Brighton: McOrmond Drive roadway construction started in 2019 to get ahead of the Brighton Trunks Project scheduled to start in 2020.

Performance Measures

Performance Targets with Trends - LAND DEVELOPMENT							
Measures	Targets	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Residential Infill Development (5 Yr. Avg)	Average of 25% Development Over the Last 5 Years	2012-2016 14.8%	2013-2017 13.7%	2014-2018 14.8%	2015-2019 13.9%	Neutral	
Supply of Residential Land (Units)	1-2 Year Supply	5,150	4,766	3,668	3,799	Improvement	
Supply of Industrial Land (Acres)	2 Year Supply	197	223	238	242	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.

2019 At a Glance

- 263,852 calls received, including 92,340 emergency calls
- 31,548 traffic tickets
- 10,481 detention arrests
- 666.52 authorized staff members at SPS:
 - 465 Officers
 - 52.5 Special Constables
 - 139.02 FTE Civilians

Operating Budget: \$94.6 million

Capital Budget: \$3.2 million

Strategic Goal:



QUALITY
OF LIFE

Major Projects and Initiatives

A Very Busy Summer

In response to an increase in calls for service during the summer, the Saskatoon Police Service (SPS) effected changes allowing a reallocation of certain units to assist patrol officers in responding to calls and securing scenes of major crimes. The Combined Traffic Services Saskatchewan (CTSS) unit, Traffic Unit, and the Beats and Bikes units were all called on to assist patrol officers at busier times during day or night shifts. In total, roughly 30 officers were affected by this measure taken by SPS.

Looking at the statistics, summer months typically have the highest volume of calls for service each year — and 2019 was no exception. The SPS had 32,633 combined calls for service in July, August and September of 2019. This was 4.6% higher than in 2018 and 11.6% higher than the previous 5-year average. The SPS had 23,855 dispatched calls during July, August and September of 2019, which was 4.0% higher than in 2018 and 11% higher than the previous 5-year average.

Community Outreach for New Strategic Plan

On October 23, 2019, the SPS hosted a community engagement meeting as a means to generate the next long-term strategic plan. Internal focus groups and service-wide employee surveys were also conducted.

Following these outreach initiatives and the key themes they generated, the 2020-2024 Strategic Plan will serve as the SPS's guide to focusing on long-term priorities for the next five years.

\$300,000 Saved Thanks to Online Reporting

The SPS estimates that over 6,000 hours of officers' time has been saved as a result of members of the public filing minor police reports through the online reporting system between January and December 19, 2019.

A total of 8,271 reports had been taken online, saving approximately \$330,840. Using an estimate of .75 hours per call, this equates to a savings of 6,203 hours of officers' time that would otherwise have been needed to respond to those complaints through a traditional dispatched call.

Online reporting was introduced in February of 2011 as a mechanism to allow people to file non-emergency reports at their convenience as well as reduce the number of dispatched calls for officers. In 2017, computer terminals were also installed in the lobby of the SPS Headquarters building, giving residents a third option to make reports online. Since its introduction, the number of residents utilizing the online option has continued to increase.

New K9 Members

In September, the SPS announced the addition of three new K9 police dogs to the service. Police Service Dogs Bam, Yanga and Hutch were presented their badges following the completion of their training.

Staffing Additions

The SPS added a number of staff in 2019 to improve service to the community and enhance our commitment to the well-being of all members. These additions were also meant to address the dynamic nature of police work in Saskatoon and to follow best practices in policing. A full-time psychologist, new communication operators and additional crime analysts were some of the newly hired positions added by the SPS in 2019. Drug enforcement resources were also increased.

2019 Saskatchewan Top Employer

SPS was named a 2019 Saskatchewan Top Employer. It is the eighth consecutive year the SPS has received this honour.

Competition winners were chosen based on several factors including; physical workplace, workplace atmosphere, benefits, training and skill development, educational subsidies, community involvement and career diversity.

"We have a life-long learning environment," says Chief Troy Cooper. "If there's education you want to pursue on your own, we have programs to provide assistance. Our officers often want to take university courses in criminology, sociology or even the arts."

The SPS was among 29 Saskatchewan companies chosen in the annual competition.

Major Projects and Initiatives

SPS Patrol Officers Saved Lives with Naloxone




SPS officers saved 11 lives in 2019 by administering naloxone as an emergency overdose treatment.

Naloxone is an antidote to opioids such as fentanyl, morphine, heroin, methadone or oxycodone.

In the event of an opioid overdose, administering naloxone may buy critical time for first responders to reach the patient and begin treatment.

When administered properly, naloxone can restore breathing to an individual experiencing an overdose.

Performance Measures

Performance Targets with Trends - POLICING							
Measures	Targets	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Annual Decrease in Crime Rates	≥ -5.0% Over Previous 5-Year Average	7.7%	-2.1%	0.2%	Available in October 2020	N/A	
Annual Decrease in Traffic Collisions	≥ -5.0%	-7.3%	-3.1%	-11.5%	-8.4%	Improvement	
Representative Workforce*	Indigenous = 14.0%	N/A	9.8%	10.1%	10.1%	Neutral	
	Visible Minority = 16.8%	N/A	5.6%	5.4%	5.7%	Improvement	
	People with Disabilities = 22.2%	N/A	5.1%	5.8%	5.6%	Decline	
	Women = 47.0%	45.1%	43.1%	43.6%	43.7%	Improvement	

*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.



Recreation and Culture

Service Outcomes

- To provide opportunities for residents 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.

2019 At a Glance

Culture & Open Spaces

- \$4.1 million dollars of public art maintained
- 20 major arts, cultural, and heritage organizations supported, attracting 1.1 million visits
- 1,032 hectares of park space
- 1,286 hectares of open space, including areas such as buffers, berms and medians
- 49.35 hectares of cemeteries
- 155 km of park pathways
- 14.8 hectares of pathways and green space at River Landing

Facilities & Programs

- 1.44 million visits to City-operated Leisure Centres
- Approximately 300,000 visits to riverfront trail at River Landing
- 217,665 visits to Forestry Farm Park & Zoo
- 176,336 ride tickets used at Nutrien Playland at Kinsmen Park
- 112,989 participants in summer playground programs
- 111,691 rounds of golf played
- 64,578 rental hours booked to community groups at leisure facilities
- Gordie Howe Sports Complex opened the new 90,000 sq. ft. Indoor Training Centre and new 400-metre synthetic track for track and field

Operating Budget: \$31.1 million

Capital Budget: \$8.9 million

Strategic Goal:



QUALITY OF LIFE

- 16,702 visitor nights at Gordon Howe Campground
- 16,396 people registered in swimming lessons at Leisure Centres and Outdoor Pools and 3,232 registered in recreation programs for a grand total of 19,628 people registered in recreational activities
- 13,000 individual participants in community association and neighbourhood-based programs
- 283 outdoor sports fields and 6 Leisure Centres
- 30 paddling pools, 17 spray pads, 10 youth centres, and four travelling program vans

Major Projects and Initiatives

Continuous Improvement

- Meetings with Facilities and Fleet Management led to updated draft of a service level agreement outlining operations and maintenance levels within recreation facilities.
- Established a new Animal Services Working Group to act in a consultative capacity with the Administration. The overarching intent of the group was to bring together industry experts, community partners, citizens and other relevant stakeholders to review and provide input on Animal Services programs and service offerings and review of the Animal Control and Dangerous Animals bylaws.
- Construction was completed at Nutana Kiwanis Park (baseball complex sports field upgrade) and Optimist Hill winter recreation facility at Diefenbaker Park.
- Continued service level review on the summer playground program. In addition, a survey was sent out to a number of Canadian cities to assist with completing a service level review of water amenities in parks, including spray pads, paddling pools, wading pools and park recreation units (washroom/program buildings) which support these facilities. The primary objective of the water amenities survey is to compare the City of Saskatoon's service level for water amenities to the service level of other Canadian municipalities.
- Child-minding staff received training in Recreation Intervention for Behavioural Modification to better enable them to effectively manage situations without assuming a medical diagnosis. The training covered signs and characteristics of behaviours that are normal and age appropriate as well as identified opportunities for recreation intervention, where staff can assist the child with self-regulation, problem solving, social skills and coping strategies through activity-based interventions.
- Develop capital planning, lifecycle replacement, and funding strategies for sport fields, recreation facilities and recreation amenities in parks.

Culture Plan Refresh

- Understanding Racism and a Broad Overview of Indigenous History in Canada training sessions were provided for the Arts and Culture community.
- The Placemaker Program was revised. A curator was hired and is facilitating artwork for several locations in Saskatoon.
- Five artists were selected for a year-long residency at the Saskatoon Forestry Farm Park & Zoo as part of the Artists in Place: The Bunkhouse Project.
- Marketing partnerships were developed between Nutrien Wonderhub, Remail Modern, Wanuskewin Heritage Park and the Western Development Museum.

Forestry Farm Park & Zoo Master Plan

- City Council approved the new Saskatoon Forestry Farm Park & Zoo Master Plan concept.
- Completed renovation of the entrance road and opening of new Dingo Habitat, featuring two dingoes from Australia.

Leisure Centres

- Accessibility upgrades for Leisure Centres is a priority of the Recreation and Parks Facilities Game Plan. Upgrades are scheduled for completion within five years, based on available funding.
- A terms of reference was developed for a Transgender Inclusion Working Group and the Work Group which then established representation from City staff and external stakeholders. In 2020, the Working Group will begin conducting a review of City of Saskatoon Leisure Facilities to assess each facility's physical space and programming, ensuring it provides a safe and inclusive experience for transgender individuals.
- Researched Corporate Leisure Card in other municipal jurisdictions to investigate the potential of establishing a Corporate Leisure Card for the City of Saskatoon.

Major Projects and Initiatives

- Harry Bailey Aquatic Centre – the leisure pool was closed from July 1st to September 6th, 2019 for grouting and repairs to the tile of the 25 m pool, lighting upgrades to LED lighting, sauna upgrades and repair of the filter tank cement structure.
- Saskatoon Field House – closed from June 17 to October 14, 2019 for the installation of new Mondo track surface and new court layouts for badminton/pickleball and tennis. Lobby upgrades included new automatic entrance doors to improve accessibility, improved heating in the vestibule, new flooring, an upgraded kiosk and control gates.
- Shaw Centre – 50 m pool was closed from August 6 to 30, 2020 to complete the second phase of the pool deck replacement project.
- Began 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 10 hectares of park and 1.7 hectares of open space inventory.

Partnerships

Off-leash Dog Parks

- Phase 2 of the Avalon Dog Park expansion project was opened, giving users access to an additional 2.6 acres of space at the park.
- The City of Saskatoon formalized Chief Whitecap Dog Park as a part of The Animal Control Bylaw.

Parks

- In collaboration with Construction & Design, lead the process to begin a median and boulevard strategy for the City.
- Expansion of columbarium service at Woodlawn Cemetery with the addition of a new 72-niche columbarium.

- The City of Saskatoon and Shakespeare on the Saskatchewan received notification that the \$4 million capital improvement project, which includes a permanent festival site and amenity improvements, was approved for funding from the Government of Saskatchewan (\$1,397,225), Investing in Canada Infrastructure Program (ICIP) (\$676,838), and Canadian Heritage – Cultural Spaces Funding (\$1,000,000), for a total of \$3,074,063 in grant funding.
- The City of Saskatoon and Friends of the Bowl Foundation were successful in receiving funding through the ICIP for over \$15.3 million dollars of federal and provincial funding to complete the final phase of the Gordie Howe Master Plan project. This will include an all season multi-sport facility, a new multi-sport artificial turf field, and upgrades to the parking lots, lighting and landscape of the entire complex.

Performance Measures

Performance Targets with Trends – RECREATION AND CULTURE							
Measures	Targets	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Participation at City Recreation Facilities	≥ 6,600 Visits/1,000 Population	6,959	6,667	7,613	6,902*	Decline	

*A decline in total participation rates relates to the temporary closure of the Saskatoon Field House for capital upgrades.



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 original 2019 Budget, approved by City Council on November 26, 2018, saw expenditures increase by \$19.7 million while operating revenues increased by \$6.7 million, creating a funding gap of \$13.0 million. In order to balance the Operating Budget and reduce the funding gap to zero, a property tax increase of 4.40% was approved in the original budget.

The City's 2019 Operating Budget included total operating expenditures of \$510.4 million, an increase of \$19.7 million, or 4.0%, over the Approved 2018 Operating Budget.

In 2019, 1.00% of the property tax was equivalent to \$2.7 million. Thus, the property tax increase for 2019 generated an additional \$14.86 million for the City's Operating Budget.

For 2019, the City invested \$260.4 million in various capital projects. This is a decrease of approximately \$35.8 million, or 12.1%, over the Approved 2018 Capital Budget.

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: \$(407.8) million

Capital Budget: \$0.0 million

Strategic Goals:

 ASSET & FINANCIAL SUSTAINABILITY



 ECONOMIC DIVERSITY & PROSPERITY

2019 At a Glance

Final Assessment Roll for 2019

Total Assessment for Saskatoon:	\$53,498,601,400
Total Number of Properties:	97,822
Total Taxable Residential Condos:	24,141
Total Taxable Residential (less than 4 units):	66,986
Total Taxable Assessment:	\$46,532,876,190
Taxable portion:	\$36,023,683,715 (77.4% of total)
Exempt portion:	\$10,509,192,475 (22.6% of total)

Performance Measures

Performance Targets with Trends - TAXATION AND GENERAL REVENUES							
Measures	Targets	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	86%	87%	82%	N/A*	N/A*	 NEUTRAL
Annual Municipal Property Tax Increase	≤ Municipal Price Index	1.81%	2.89%	3.79%	4.40%	Decline	 NEEDS IMPROVEMENT

*The next update for the measure will be completed in 2021



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 compliance monitoring, 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 divisions.

Operating Budget: \$115.1 million

Capital Budget: \$60.8 million

Strategic Goal:



MOVING
AROUND

2019 At a Glance

Bridges and Structures

- 8 bridges
- 49 overpasses
- 24 pedestrian crossings
- 30 km sound attenuation walls
- 5 km retaining walls

Roads and Sidewalks

- 4,222 lane km of paved roadways
- 109 km of paved back lanes
- 462 lane km of gravel back lanes
- 2,000 km of sidewalks
- 30 km of boundary gravel roadways

Transportation

- 2,886 paid parking stalls
- 593 traffic count stations
- 409 seasonal decorations on street lights
- 287 signalized intersections
- 192.1 km of cycling-specific infrastructure

Public Transit

- 9.6 million riders used conventional Transit
- 140,000 used Access Transit
- 170 public transit buses
- 123 conventional 40-foot diesel buses
- 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 1,472 bus stops, 242 of which are equipped with shelters

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 collect automated and semi-automated data to build a pavement condition baseline. Analyzed data on roadway condition, bridge deck testing and sidewalk condition to ensure scientifically-based decisions following asset management principles.
- Continued to explore options to improve curb, sidewalk and facility accessibility for wheelchair users and citizens with limited physical mobility.
- Automation of Sign Shop operations underway to better track work orders and provide more timely communication to the public on road closures.
- Transportation mapping current business processes for development review, driveway crossing permits and building permit applications.

Building Better Roads and Sidewalks

- Completed Phase 1 of Sid Buckwold Bridge and Idylwyld Drive and 1st Ave over 19th street ramps rehabilitation, Phase 2 ongoing in 2020.
- Finalized construction and full opening of both Boychuk Drive and McOrmond Drive Interchanges.
- Completed 180 lane-km of roadway preservation projects and addressed all sidewalks through maintenance, repair or replacement adjacent to those roadways.
- The City began to include accessibility ramp upgrades to follow the roadway and sidewalk preservation programs.
- City crews completed a second year of roadway crack sealing to help extend the life of our roadways.

- Replaced approximately 500 m of individual sidewalk slabs.
- Performed various maintenance work on close to 20 km of sidewalks.
- Used close to 3,100 tonnes of asphalt for pothole repairs.
- Removed close to 20,000 tonnes of debris through the street sweeping program.
- Graded approximately 400 km and reconstructed 9.5 km of back lanes.

Improving Transit Experience

- Transit ridership continued to trend up with a 2.5% increase over 2018 ridership of nearly 40,000 rides per day.
- Celebrated becoming a 100% accessible fleet in March 2019.
- 23 upgraded bus stops with 3 new shelters placed.
- Nearly 20,000 daily users of the app called *Transit*.
- Growth Plan project team took information to City Council and the functional plan for most of the Bus Rapid Transit system was approved. Engagement continued with the Nutana Stakeholder Committee. Early indications reflect that this is a fairly good model for this type of activity.
- Saskatoon Transit reduced accidents to the point that we recorded the lowest number of at-fault collisions in the last 5 years.
- Mobile Ticketing contract awarded in 2019 and negotiations underway to move forward with this additional method for customers to access fare media.

Transportation Network

- Work continued on the City’s Transportation Strategy, including development of operating procedures and programs charter as well as draft policy documents for traffic signal operations, pavement markings and signing.
- Work continued on implementation of Active Transportation Plan, including conceptual design and community engagement on a Downtown for All Ages and Abilities Cycling Network Study, review of bike parking at civic facilities and review of Learn to Ride Safe Program.
- Parking Services implemented a number of marketing and communications initiatives to enhance public understanding of parking related bylaws. A driver education brochure highlighted some of the most common parking infractions using common language and graphics to illustrate parking requirements.
- Procurement of a contract for parking enforcement and other related services was completed and implemented, with the Corp of Commissionaires the successful proponent. The five-year contract, with options for two additional five-year terms, took effect January 1, 2020.

Neighbourhood Traffic Issues

- Neighbourhood Traffic Reviews continued in 2019. In 2020, the Neighbourhood Traffic Review program will be complete. A new process,

Community Traffic Reviews, will begin in 2021 and focus on arterial streets.





- Significant community engagement was undertaken to identify enhancements to the Residential Parking Program, with proposed bylaw amendments to be brought forward for Council consideration in 2020.

Snow Removal

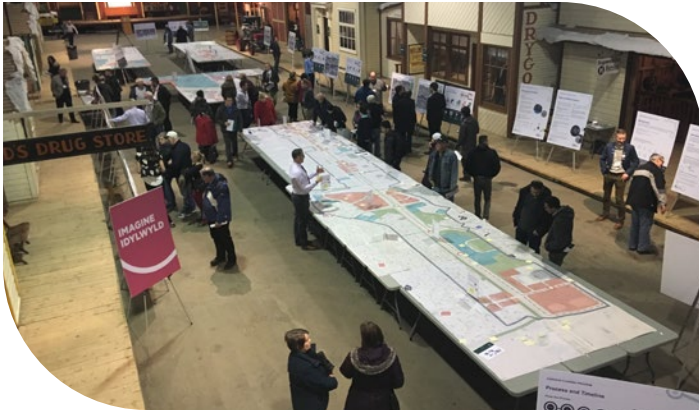
- Level of service met for all 2019 snow events.
- 110 pieces of equipment, used for winter maintenance, were equipped with GPS devices. The GPS will be used to improve work progress tracking, reduce fuel consumption, increase safety and find efficiencies.
- 17 “white noise” back up alarms were installed on City-owned winter maintenance equipment, including 1 loader and 16 graders. Contractor services in the Riversdale and Downtown neighbourhoods also included the “white noise” back up alarms. The “white noise” version of the alarm emits a pulsing sound directed to the rear of the equipment to alert workers, pedestrians and motorists at risk, while reducing noise disturbances.
- A visual “winter event” dashboard was developed to provide consistent and timely road maintenance progress reports for senior management and Councillors when adverse weather conditions occur.

Performance Measures

Performance Targets with Trends – TRANSPORTATION

Measures	Targets	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Transit Rides per Capita	≥ 62	32.1	31.7	33.7	35.3	Improvement	
Cycling-Specific Infrastructure in Kilometres	10% Increase, for a Total of 188 km by 2023	175 km	179 km	192 km	200 km	Improvement	
Transportation Choices	20% of People use Cycling, Walking or Transit to get to Work	11.90%	N/A	N/A	N/A*	N/A	
Annual Decrease in Traffic Collisions	≥ -5.0%	-7.30%	-3.1%	-11.5%	-8.4%	Improvement	

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



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: \$6.3 million

Capital Budget: \$16.7 million

Strategic Goals:



ECONOMIC DIVERSITY & PROSPERITY



QUALITY OF LIFE



SUSTAINABLE GROWTH

2019 At a Glance

Supporting the Community and Economy

- 34% increase in number of licensed businesses operating in the city since 2010
- 11,743 licensed businesses operating in Saskatoon
- 4,841 property-use and safety-related complaints required attention
- 3,369 building permits issued, with construction value over \$648 million
- 1,277 development permits issued

Development and Attending to Growth

- 145 attainable housing units created through various programs in the City's Housing Business Plan
- 52 subdivision applications processed, reflecting demand for fully-serviced residential, commercial, and industrial building sites in all areas of the city
- 32 CPTED reviews conducted on various parks, neighbourhoods and major capital projects to ensure safe design
- 12 rezoning applications received
- 35 discretionary use applications processed, including 5 garden and garage suite applications and 12 child care centres
- 15 neighbourhoods have approved Local Area Plans
- 3 vacant lot incentive applications approved, resulting in new development on chronically vacant sites
- 10 condominium applications received
- 3 Official Community Plan land use amendments received

Major Projects and Initiatives

Building and Administration Bylaws

- Implemented framework to support the adoption of the National Energy Code for Buildings and continued to work with industry stakeholders to provide educational opportunities on changes.
- Work progressed on the development of a more comprehensive drainage regulatory model.

Continuous Improvement

- Continued with a pilot project that includes having a bylaw inspector provide enforcement on some aspects of the Property Maintenance Bylaw.
- Led the development of a residential sanitary sewer use educational campaign aimed at educating the public on the proper disposal of household materials.
- Vehicles for Hire Bylaw adopted, consolidating Taxi Bylaw and Transportation Network Company Bylaw.
- Implemented to the Commercial Permit Complete Application requirements, resulting in a 50% turnaround time decrease in some permit categories.
- New program adopted providing incentives for wheelchair accessible taxi owners. New wheelchair accessible taxi driver training program introduced to educate drivers on assisting persons with disabilities.
- New Enterprise Taxi License Program issued 35 temporary taxi licenses to experienced taxi drivers.
- Amendments were made to cannabis regulations: cannabis production facilities were made a permitted land use within the General Light Industrial Zoning District, and, business license renewal fees were reduced for cannabis related businesses.

Enhancing Partnerships

- Planning and engineering work continued with several First Nations who purchased land in Saskatoon and are in the process of creating urban reserves.
- In October 2019, Kahkewistahaw First Nation and the City signed a Municipal Services and Compatibility Agreement and Police Services Agreement for land located in the Hampton Village Business Park. These agreements moved Kahkewistahaw First Nation one step closer to urban reserve designation.
- Work progressed on a resource to assist first-time developers in navigating the land development process in Saskatoon.
- Work continued on the University Infill Sector Plan to support University of Saskatchewan development plans.

Plan for Growth

- Work continued on the Bus Rapid Transit (BRT) system, including station design. City Council gave final approval for the BRT configuration in April of 2019, and most of the detailed design for the system was completed by December 2019.
- The draft of the renewed Official Community Plan was compiled and reviewed through internal engagement to ensure it reflected approved directions and policies. The final draft will be brought forward in early 2020 for adoption.
- The Comprehensive Review of the Zoning Bylaw was initiated in 2019. This project will be completed over three years and will update the Zoning Bylaw to respond to community trends and emerging issues.

Major Projects and Initiatives

- On the Corridor Planning Program, work continued on establishing principles and guidelines for the focus areas to be brought forward in a Transformation Plan in 2020.
- A Plan Framework for the Brownfield Renewal Strategy was approved in 2019, which will guide the next phase of the project.
- The Cornerstone Project was launched in 2019. The project consolidates initiatives from the Strategic Plan, Building and Development Operational Review, Infill Roundtable, and Development Civic Service Review into one project 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.

Homelessness Action Plan

- The federal government's new homelessness program, called Reaching Home, was launched in April 2019. The Saskatoon Housing Initiatives Partnership, of which the City is a member, leads the implementation of this in the community.
- A new ten-year agreement signed by the federal and provincial governments in April 2019 will also serve to protect, renew and expand social and community housing. The City's programs will be reviewed to align with the new agreements.

Housing Business Plan

- A total of 145 new attainable units were counted in 2019.

Legalizing Existing Suites Program

- Continued to offer Legalizing Existing Suites program to qualified property owners.




Saskatoon North Partnership for Growth

- Continued work on bylaws for new Saskatoon North Partnership for Growth (P4G), including a joint Official Community Plan and a P4G Zoning Bylaw.
- Completed pilot project to identify flood-prone lands in part of the Green Network.
- The North Concept Plan was initiated for the P4G Region to further define land use and servicing potential in a priority regional growth area.

Other Planning Initiatives

- Public engagement was largely completed in 2019 for the Exhibition Local Area Plan, which will be brought forward in 2020.
- The Civic Conservatory Renewal Project continued with the development of conceptual options that were further discussed with the public and Municipal Heritage Advisory Committee in 2019.
- The WintercityYXE project was busy in 2019 with the International Winter Cities Shake Up conference in Saskatoon, ice sculpture installations, ice art, decorative lighting and a grant program all in progress.

Performance Measures

Performance Targets with Trends - URBAN PLANNING AND DEVELOPMENT							
Measures	Targets	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Residential Infill Development	Average of 25% Development Over the Last 5 Years	2012-2016 14.8%	2013-2017 13.7%	2014-2018 14.8%	2015-2019 13.9%	Neutral	
Number of New Attainable Housing Units	≥ 200 New Units Annually across Housing Continuum	525	377	142	145	Improvement	
Vacancy Rates for Rental Housing	Average of 3% Vacancy Rate over the Last 10 Years	2007-2016 3.54%	2008-2017 4.48%	2009-2018 5.15%	2010-2019 5.50%	Decline	



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: \$359.4 million

Capital Budget: \$69.1 million

Strategic Goals:



ASSET &
FINANCIAL
SUSTAINABILITY



ENVIRONMENTAL
LEADERSHIP

2019 At a Glance

Saskatoon Light & Power

- 61,946 customers
- 1,018 km of overhead lines in the transmission and distribution network
- 697 km of underground power cables

Storm Water Drainage and Collection System

- 13,656 catch basins
- 2,934 service connections
- 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

- 40.3 million cubic metres treated per year
- 71,462 service connections
- 14,831 valves
- 8,165 fire hydrants
- 1,176 km of water mains

Wastewater Treatment Plant and Collection System

- 29.2 million cubic metres of wastewater treated per year
- 70,293 service connections
- 11,956 manholes (storm and sanitary)
- 1,062 km of sanitary mains, 24 sanitary sewer lift stations, 52 km of force mains

Waste Services

- 2.6 million residential curbside garbage collections occur per year with a 99.97% success rate
- 71,000 single-family homes are 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 trucks, rear loader trucks, and forklift trucks
- 12,000 tonnes of recycling diverted from the City's landfill through various programs

Major Projects and Initiatives

Power Generation Initiatives

- Presented an asset management plan to address Saskatoon Light & Power's (SL&P) infrastructure renewal issues, growth requirements and service levels.
- Explored and defined a final option with SaskPower to add capacity to SL&P transmission system by upgrading the existing Northeast circuit from the city's north end. SaskPower will be constructing a joint-use transmission circuit to achieve common capacity goals.
- Discussions continued with Saskatoon Tribal Council and SaskPower on a hydropower initiative.
- Successful recipient of funding through the Low Carbon Economy Fund challenge for a light-emitting diode (LED) Streetlight Conversion program. This will help to reduce carbon dioxide emissions through energy efficiency. This project is expected to be completed by 2021 and will reduce carbon dioxide (CO₂e) emissions by 4,000 tonnes annually.
- Commenced rebuild of Avenue C Substation project.
- Successful recipient of funding through the Low Carbon Economy Fund challenge for St. Paul's Hospital Combined Heat and Power project. This project will improve heating and power efficiency at the hospital by reducing energy waste and lower operating costs as well as save 2,360 tonnes of CO₂e emissions annually after completion in 2021.
- Initiated Request for Quotation to complete a full feasibility study for Parcel M Utility-Scale Solar Power project.
- Explored options with SaskPower and industry stakeholders to update customer self-generation programs for improved financial sustainability.

Slope Remediation

- Completed an inventory that catalogued standpipe piezometers, vibrating wire piezometers and slope inclinometers located along the East Riverbank.
- Oversaw riverbank slope stability monitoring projects, 3D slope stability modeling and geotechnical analysis of the slope by Eastlake Avenue.

Storm Water Initiatives

- Secured \$21.6 million in Federal Government of Canada funding for the City's nine-year \$54-million Flood Protection Strategy. Over the next nine years, the strategy will increase storm water infrastructure for ten areas prone to flooding. Completed the Flood Control Strategy Greenhouse Gas Emissions Assessment Report as part of requirements for the funding.
- To ensure access remained open, constructed a full-size high quality multipurpose sports field at Aden Bowman Collegiate to provide more flexibility in design and construction of the new dry storm pond within W.W. Ashley District Park.
- Fully implemented the Storm Water Management Credit program that came into effect on January 1, 2019. This applies for Industrial, Commercial and Institutional properties that manage rainfall runoff on-site.
- Completed the current profiles for all right-of-ways in the Montgomery Place neighbourhood as the basis for the Master Drainage Plan.
- Assessed 97 storm sewer outfalls and completed the 2019 Outfall Evaluation report.
- Completed visual inspections of the City's storm water retention ponds and prepared the 2019 Storm Pond System Assessment.
- A total of 12 km of storm water sewers flushed, and the condition of each assessed.

Major Projects and Initiatives




Wastewater Initiatives

- Initiated a study of the South Saskatchewan River to determine the impacts wastewater effluent may be having on the river to see if further nutrient removal is warranted.
- Kicked off construction of the Digester #4 and Heating Building Upgrade projects.
- Completed the construction of a new biosolids storage cell at the North 40 Biosolids Handling Facility. This will expand our long-term capacity to the year 2034.
- Reduced the size of the Wastewater Treatment Plant influent bar screens from 12 mm to 6 mm to increase removal of inorganic material from the wastewater.

Water Initiatives

- Water Treatment Plant electricians continue to work on electrical upgrade requirements throughout the plant. Plant staff have identified potential risks within the electrical system and ensured the issues are addressed in the upcoming Transfer Pumping and Electrical Upgrades project.
- The Water Treatment Plant is upgrading the 1964 filter plan actuators to allow for enhanced control and feedback. The 1964 plant filters are also receiving upgraded turbidity meters with precision particle counters. A trial run of new media in one filter was initiated at the beginning of 2020 and will determine the potential increased capacity for the filters.
- Replaced approximately 373 lead lines in 2019. Planning continues to replace all remaining lead lines by the end of 2026.
- Implementation of Advanced Metering Infrastructure project for installation of smart communication modules on water meters 70% complete, with 53,000 water meters monitored remotely.

Performance Measures

Performance Targets with Trends - UTILITIES							
Measures	Targets	2016	2017	2018	2019	Year-Over-Year Progress	Long-Term Progress
Waste Diverted from the Landfill	Divert 70% of Saskatoon's Waste from Landfills by 2023	22%	23%	23%	24%	Improvement	
Reduce the City of Saskatoon's Greenhouse Gas Emissions	≥ -40% from 2014 Levels by 2023; -80% Below 2014 Levels by 2050	107,500 tonnes CO ₂ e (+1% relative to baseline)	108,900 tonnes CO ₂ e (+2% relative to baseline)	Pending	Pending	Pending	
Key Civic Infrastructure Status	B Service Level	B	B	B	B	Neutral	







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 City Council, 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.

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.

Services Provided by the City of Saskatoon

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. Playing an active role as a land developer within the City influences orderly development and ensures ongoing competition within the land development sector.

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 and to oversee the City's internal audit function.

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, 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 policies approved by City Council. The Division brings together a continually adapting business unit that seeks to deliver streamlined licensing, permitting, and bylaw enforcement 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 citizens to participate in and enjoy the benefits of 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 citizens 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.

Services Provided by the City of Saskatoon

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

In 2019, the function of Indigenous Initiatives (formerly, Aboriginal Relations) was added to the department.

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 residents have a sense of purpose, belonging, identity and culture.
- Developing productive and strategic relationships with the local Indigenous community and Indigenous governments;
- Facilitating the engagement of a variety of work-groups across the Corporation and collaborating with stakeholders outside the organization that support the inclusion 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.

Services Provided by the City of Saskatoon

Information Technology (IT)

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 citizens 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. Business Relationship Management builds strategic partnerships with the civic departments to facilitate strategy development, planning, and the delivery of Corporate Information Systems. This includes implementing community facing applications and internal business systems that support the business. Document sharing, Web Services (Saskatoon.ca), Leisure Services, Financial Information Services and Revenue Information Services are part of the Information Technology solutions that support innovation and continuous improvement in the delivery of services to the public.

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 consists of Organizational Performance, Service Saskatoon, and Cultural Diversity and Race Relations. The division provides tools, services and supports to help the organization become more adaptive and responsive to the changing needs of citizens and business requirements.

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 uses tools and methods from strategic planning, continuous improvement, user-centred service design, change management, and business analysis in order to help staff work smarter and improve service to citizens. Current focus areas for the section include designing and implementing organizational quality, asset, strategic and business planning, and portfolio management systems.

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

The Service Saskatoon model supports the City's Strategic Goal of Continuous Improvement 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. All employees are engaged in either the direct delivery of various citizen facing programs and services or supporting those employees who are. We are all Service Ambassadors engaged in providing an improved customer experience. This is further supported by the Code of Citizen Service, upcoming service matrix and various internal customer service training workshops for all employees.

Services Provided by the City of Saskatoon

Cultural Diversity and Race Relations Office continues to increase public awareness and recognition of racism in Saskatoon. The office works to develop a better understanding of how to eliminate racism, educate the public on mitigating racism, and to engage citizens and spark a dialogue in the community. In the context of municipal government, anti-racism practice involves: 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 practice.

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.

Labour Relations 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 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.

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.

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 a public service focused on safety and risk reduction.

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.

The **Operations Division** provides 24-hour emergency response and mitigation to incidents involving fire, rescue, pre-hospital emergency medical and dangerous goods hazards to protect and enhance quality of life for citizens and visitors of Saskatoon. Firefighters access vital information, collected during preplans and inspections, from in-vehicle Computer Aided Dispatch (CAD) regarding hazard and occupancy.

The **Fire Prevention and Investigation Division** provides a proactive service to protect citizens and property by performing inspections to ensure compliance with legislated life safety and property preservation standards. Fire investigations result in meaningful changes to acts or bylaws for ongoing public protection.

Services Provided by the City of Saskatoon

The **Community Relations Division** 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.

Through the department's **Emergency Management Division**, the Emergency Management Organization (EMO) works with City of Saskatoon colleagues, community partners, government agencies, businesses, non-profit groups, first responders, and citizens to promote and strengthen emergency preparedness and business continuity to build community resiliency. The *City of Saskatoon Emergency Management Plan* provides a standardized and repeatable process to ensure Saskatoon is ready to respond in the event of a major emergency or disaster. As the sole administrator of notifynow, the City of Saskatoon's mass communication system, the EMO utilizes, maintains, and tests the program to ensure citizens receive timely, trusted, and targeted 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.

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.

Services Provided by the City of Saskatoon

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 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.

Services Provided by the City of Saskatoon

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 halls, Saskatoon Police Service, Rемаi 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

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.

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.

In 2019, Remai Modern opened exhibitions and hosted performances by international and Canadian artists including Rebecca Belmore, Rirkrit Tiravanija, Laakkuluk Williamson-Bathory, Dorothy Iannone, Beau Dick, Puppies Puppies (Jade Kuruki Olivo), Michael Snow and Yvonne Rainer, to name a few. The museum showcased the work of many Saskatchewan artists including Amalie Atkins, Ruth Cuthand, Eli Bornstein, Jonathan Forrest, Marie Lannoo and William Perehudoff. It also featured dozens of local performers, musicians and speakers in its programs throughout the year. The museum also opened the major exhibition *The Sonnabend Collection*, which featured the work of 67 artists including Andy Warhol, Roy Lichtenstein and Jeff Koons.

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.

Remai Modern welcomed more than 45,000 participants in Learning and Engagement programs in 2019, including talks, films, performances, workshops and tours.

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 citizens 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

Services Provided by the City of Saskatoon

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.

In 2019, SaskTel Centre was a stop for major touring acts, including; Elton John (for two sold-out performances), Thomas Rhett, Michael Bubl , Luke Combs, Bryan Adams, Carrie Underwood, Cher, Snoop Dogg and Shawn Mendes. SaskTel Centre also saw the return of WWE and PBR Canadian Finals.

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 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, 2019

Financial Discussion and Analysis

December 31, 2019

The City of Saskatoon's 2019 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:

- Remail Modern Art Gallery of Saskatchewan (operating as Remail 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 \$951.2 million in 2019, including \$44.6 million in capital contributions. Significant revenue sources included:

- \$453.2 million in user charges;
- \$269.4 million in taxation; and
- \$89.4 million in government transfers.

These revenues were used to deliver various civic programs and utility services as recognized by \$819.6 million worth of consolidated expenses in 2019, which resulted in a net surplus of revenues over expenses of \$131.6 million. Overall, the City has increased its accumulated surplus to \$4.5 billion, an increase of 3.03% over the prior year.

Consolidated Financial Position

The City's total net financial debt decreased from a balance of \$29.5 million in 2018 to a net financial asset of \$37.5 million in 2019. This improvement was attributed to an increase in Cash and Cash Equivalents of \$36.4 million due to significant projects completed in 2018, including the substantial completion payment for the North Commuter and Traffic Bridge, as well as a decrease in Term Debt of \$27.6 million due to long-term debt payments in 2019.

	Category	2019	2018	Change
A	Financial Assets	\$ 659.1	\$ 619.3	\$ 39.8
B	Liabilities	\$ 621.6	\$ 648.8	(\$ 27.2)
C	Net Financial Debt (A minus B)	\$ 37.5	(\$ 29.5)	\$ 67.0
D	Non-Financial Assets	\$ 4,419.1	\$ 4,354.4	\$ 64.7
E	Accumulated Surplus (C plus D)	\$ 4,456.6	\$ 4,325.0	\$ 131.6

As at December 31, in thousands of dollars

As seen above, the City's accumulated surplus increased by \$131.6 million largely due to the net increase in tangible capital assets (purchased and donated) of \$63.3 million.

The City's long-term debt rating continued at 'AAA/Stable' by S&P Global throughout 2019, and was reaffirmed at the same rating at the beginning of 2020.

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*.

	2019 Budget	2019 Actuals	Variance	Per cent
Revenues	\$ 510,361	\$ 512,068	\$ 1,707	0.03%
Expenses	\$ 510,361	\$ 511,550	(\$ 1,189)	(0.02%)
Preliminary Surplus (Deficit)	\$ 0	\$ 518	\$ 518	0.01%

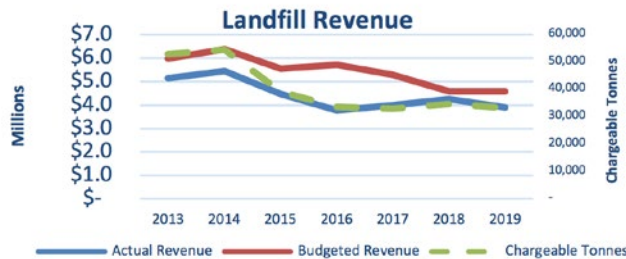
In thousands of dollars

The City’s year-end surplus for tax-based operations prior to transfers to reserve in 2019 was \$0.5 million, which is equivalent to a 0.01% variance from the approved budget. This surplus was largely due to General Revenues coming in over budget.

The following sections provide an overview of the largest operating revenue challenges the City faced in 2019.

Waste Handling Services

Waste Handling Services experienced a \$1.3 million, or 16.2%, negative variance. The landfill’s revenue shortfall of \$719,800 continues to be a perpetual ongoing financial risk and is largely due to the operation of two competing landfills in the Saskatoon metropolitan area. These competing landfills have shifted collection volumes away from the Saskatoon Landfill, resulting in lower sales revenues.

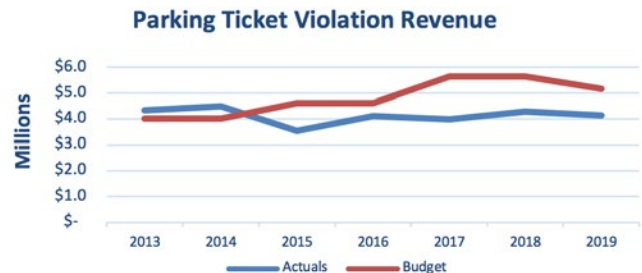


The over expenditures in the Waste Handling Service Line are consistent with the ongoing waste reports and base budget challenges that have been discussed at length with City Council over the past year. The largest drivers behind the over expenditures in this area include ongoing subsidization to the Waste Utility program, mainly the Compost (\$503,600 overspent) and Leaves and Grass (\$175,700 overspent) programs.

Parking Ticket Revenue

Revenue from parking tickets experienced a \$1.01 million deficit, or 19.7% variance, compared to a \$1.37 million deficit in 2018. In 2019 the budget was reduced by \$500,000 to bring the budget closer to attainable revenues. This decrease in

deficit is largely related to the effectiveness of the metered parking system and the parking app, which provided increased compliance.



A deficit in parking ticket revenues is expected to continue; however, it should be significantly reduced as revenues continue to trend upwards.

Leisure Centres

Leisure Centre programming experienced a \$531,100 deficit in 2019, equivalent to a 10.5% unfavourable variance from budget.

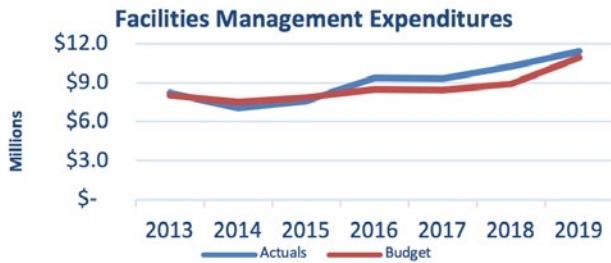
Revenues were \$679,900 lower than budget due to the following primary factors:

1. Paid Admission revenues were \$616,000 less than budget due to temporary closures for maintenance of the Saskatoon Field House, and the Harry Bailey and the Shaw Centre facilities.
2. School usage of civic facilities revenue came in \$78,000 less than budget due to school budget constraints, new safety policies, and civic facility closures.

Facilities Management

Facilities Management has undergone some uncertainty over the past several years, as the City opened new buildings with unique characteristics, such as the Remai Modern. Actual costs for the operation of the new art gallery continue to be refined as the operations become more familiar. Actual costs in 2019 were \$500,000 more than the allocated budget.

In addition, there were other civic facility operating variances in the areas of snow removal, corporate security and graffiti management. Trending of Facilities Management’s financial performance is shown in the following graph.



Facilities Management has reviewed its operational needs and is bringing the budgeted expenditures more in line with the actual requirements. In addition, service level agreements are currently being developed for all areas to align operations and customer expectations with the approved budget.

Municipal Revenue Sharing Grants

The Municipal Revenue Sharing Grant Program (MRSGP) experienced a \$1.6 million surplus in 2019, equivalent to a 3.7% favourable variance from budget. This was due to the provincial consultation process and subsequent changes to the MRSGP, which were officially announced in the 2019 provincial budget. The provincial budget was delivered after the City adopted its 2019 Business Plan and Budget.

General Revenues

General Revenues experienced a \$766,100 surplus in 2019, equivalent to a 1.1% favourable variance from budget, due to the following factors:

- A \$300,000 unfavourable variance in Return on Investments (ROI) due to the water ROI agreement moving from a fixed-base model to a percentage-of-revenue model.
- A \$646,700 favourable variance in interest earnings due to higher earnings held in bank.
- A \$286,300 favourable variance in Land Surplus due to a combination of additional lease revenues associated with the sale of a parking lot that did not close in 2019 as anticipated, and the City entering into new lease agreements.
- A \$193,100 favourable variance in commission revenue as a result of the receipt of previously uncollected Goods and Services Tax (GST) (5%) on Sask911 service fees from SaskTel.

Civic Buildings Comprehensive Maintenance (CBCM) Reserve

The purpose of the CBCM Reserve is to finance the cost of repairs to the City's buildings and structures. This reserve received approximately \$8.4 million for 2019 annual funding.

Snow & Ice Management Reserve

The Snow & Ice operating program posted a \$646,610 deficit in 2019.

The program also budgets an annual contribution to the Snow & Ice Management Reserve, which is used to stabilize the program in fiscal years where deficits occur.

Fiscal Stabilization Reserve

The operating surplus of \$518,343 was transferred to 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 \$4.3 million at the end of 2018.

In order to balance the operating results, a transfer of \$518,343 is required, leaving a balance in the reserve of \$4.8 million as at December 31, 2019.

Cash Flow

The City's Cash and Cash Equivalents increased by \$36.4 million over 2018 to a balance of \$74.6 million. This improvement was attributed to significant projects completed in 2018, including the substantial completion payment for the North Commuter and Traffic Bridge, as well as a decrease in term debt of \$27.6 million due to long-term debt payments in 2019.

Changes in City's Cash Holdings	Amount
January 1, 2019 Cash Balance	\$ 38,277
Cash from Operating Activities	\$ 269,688
Increase in Investment Holdings	(\$ 5,046)
New Debt Issued Net of Repayments	(\$ 27,571)
Acquisitions of Capital Assets	(\$ 200,711)
December 31, 2019 Cash Balance	\$ 74,637

In thousands of dollars

Cash from Operating Activities

Cash provided by operating activities in 2019 was \$269.7 million compared to \$284.0 million in 2018. In addition to the annual surplus (\$131.6 million), the increase was largely driven by \$144.1 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 \$5.0 million, as cash balances were transferred into investment holdings.

In addition, financing activities provided a decrease of \$27.6 million due to debt payments throughout 2019.

Cash Used for Capital Acquisitions

In 2019, \$200.7 million was used for the acquisition of capital assets. Some of the notable capital projects under construction or completed in 2019 are:

- underground network connectivity;
- Sid Buckwold Bridge upgrades; and
- various roadway maintenance and rehabilitation projects.

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

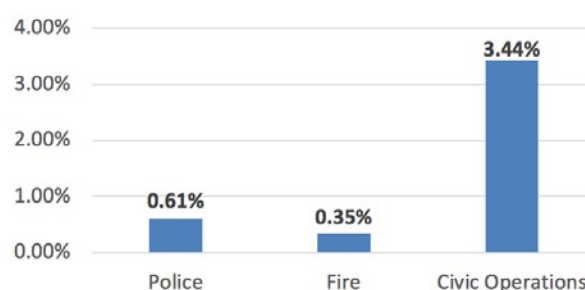
Revenues	2019 Budget	2019 Actual	2019 Budget to 2019 Actuals Variance	2018 Actual	2019 Actuals to 2018 Actuals Variance
Taxation	\$ 269.7	\$ 269.4	(\$ 0.3)	\$ 254.2	\$ 15.2
Grants-in-Lieu of Taxes	\$ 6.4	\$ 6.8	\$ 0.4	\$ 4.2	\$ 2.6
User Charges	\$ 462.8	\$ 453.2	(\$ 9.6)	\$ 442.3	\$ 10.9
Government Transfers - Operating	\$ 60.8	\$ 59.1	(\$ 1.7)	\$ 63.8	(\$ 4.7)
Government Transfers - Capital	\$ 30.3	\$ 30.3	\$ 0.0	\$ 97.4	(\$ 67.1)
Investment Income	\$ 11.7	\$ 16.8	\$ 5.1	\$ 13.5	\$ 3.3
Contributions from Developers - Operating	\$ 59.8	\$ 59.8	\$ 0.0	\$ 74.4	(\$ 14.6)
Contributions from Developers - Capital	\$ 14.3	\$ 14.3	\$ 0.0	\$ 74.5	(\$ 60.2)
Franchise Fees	\$ 18.5	\$ 18.5	\$ 0.0	\$ 16.1	\$ 2.4
Other	\$ 29.1	\$ 22.9	(\$ 6.2)	\$ 22.5	\$ 0.4
TOTAL	\$ 963.5	\$ 951.2	(\$ 12.3)	\$1,062.9	(\$ 111.7)

Consolidated revenue for 2019 was \$951.2 million compared to \$1.1 billion in 2018. The main reason for this year-over-year decrease is due to the following:

Taxation Revenue was approximately 6.0% higher than 2018 revenue, primarily due to an increase in the tax rate of 4.4% and growth in the assessment base as the city's physical inventory of houses and commercial properties continues to grow.

The property tax increase of 4.4% in 2019 was allocated as shown in the following graph.

Property Tax Increase Allocation



User Charges Revenue increased to a balance of \$453.2 million, up 2.5% or \$10.9 million from 2018. This increase was largely due to increased rates and increased consumption from a growing city and population. City-owned utilities saw the following increases in user fee revenues:

- Saskatoon Water Utility increased by \$10.3 million to a total of \$90.9 million.
- Saskatoon Wastewater Utility decreased by \$2.3 million to total user fee revenue of \$74.7 million.
- Saskatoon Storm Water Management user fee revenue increased by \$1.7 million to a total of \$8.3 million.
- Saskatoon Light & Power realized increased user fee revenue of \$1.3 million to a total of \$170.1 million.

Government Transfers - Operating Revenues

decreased to \$59.1 million, down \$4.7 million from 2018. This decrease is due to revenue recognized during the year for Federal Gas Tax payments.

Government Transfers - Capital Revenues

decreased to \$30.3 million, down \$67.1 million from 2018. This decrease is due to the City receiving final funding in 2018 for the North Commuter and Traffic Bridge Project, as well as the Boychuk and Highway 16 interchange. Details surrounding capital contributions are included in Schedule 2 of the Financial Statements.

Contributions from Developers - Capital

decreased to \$14.3 million from \$74.5 million in 2018. 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. While these contributions were lower than those in 2018, they still provide a measurement of the growth displayed in 2019.

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

Expenses*	2019 Budget	2019 Actual	2019 Budget to 2019 Actuals Variance	2018 Actual	2019 Actuals to 2018 Actuals Variance
Arts, Culture & Events Venues	\$ 8.2	\$ 7.8	\$ 0.4	\$ 10.5	(\$ 2.7)
Community Support	\$ 18.1	\$ 17.6	\$ 0.5	\$ 17.7	(\$ 0.1)
Corporate Asset Management	\$ 8.7	\$ 9.2	(\$ 0.5)	\$ 5.7	\$ 3.5
Corporate Governance & Finance	\$ 44.4	\$ 42.1	\$ 2.3	\$ 48.8	(\$ 6.7)
Debt Servicing Costs	\$ 10.9	\$ 10.9	\$ 0.0	\$ 12.1	(\$ 1.2)
Environmental Health	\$ 55.1	\$ 55.7	(\$ 0.6)	\$ 54.6	\$ 1.1
Fire	\$ 49.9	\$ 52.7	(\$ 2.8)	\$ 50.0	\$ 2.7
Land Development	\$ 9.1	\$ 8.3	\$ 0.8	\$ 8.0	\$ 0.3
Libraries	\$ 13.8	\$ 13.8	\$ 0.0	\$ 23.5	(\$ 9.7)
Police	\$ 107.0	\$ 108.3	(\$ 1.3)	\$ 104.6	\$ 3.7
Recreation & Culture	\$ 67.6	\$ 65.6	\$ 2.0	\$ 69.1	(\$ 3.5)
Taxation & General Revenues	\$ 5.1	\$ 6.2	(\$ 1.1)	\$ 7.0	(\$ 0.8)
Transportation	\$ 196.2	\$ 195.7	\$ 0.5	\$ 179.9	\$ 15.8
Urban Planning & Development	\$ 34.4	\$ 33.5	\$ 0.9	\$ 26.7	\$ 6.8
Utilities	\$ 207.6	\$ 192.2	\$ 15.4	\$ 185.8	\$ 6.4
TOTAL	\$ 835.9	\$ 819.6	\$ 16.5	\$ 804.0	\$ 15.6

*In millions of dollars

Overall, consolidated expenses for the year ended December 31, 2019 totalled \$819.6 million, up by \$15.6 million from the 2018 total of \$804.0 million. The main reason for the increase in expenses is due to the City's Approved 2019 Business Plan and Budget, which included over \$16.1 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, \$3.2 million was included in the 2019 Operating Budget for increased service levels. The largest service level expenditure increases in 2019 were increases of \$1.5 million to the Snow & Ice Management, Road Maintenance and Street Sweeping programs, and \$5.0 million for Saskatoon Police Service's service level changes primarily funded by the provincial and federal governments.

Financial Analysis - Expenditures Compared to Prior Year

Corporate Governance & Finance expenses were \$6.7 million lower than 2018 mainly due to increases in cost recoveries from departments throughout the City, as well as other operational savings.

Transportation expenses were \$15.8 million higher than 2018 mainly due to increases in Transit salary contract increases, Roadways Reserve inflationary increases, and additions of the Chief Mistawasis and Traffic Bridges to the City's Tangible Capital Asset accounts.

Urban Planning expenses were \$6.8 million higher than 2018 due to increases in overall salaries, as well as increases in other operating costs within Urban Planning.

Utilities expenses were \$6.4 million higher than 2018 due to increases in overall salaries, as well as an increase in the bulk power required.

Financial Analysis - Expenditures Compared to Budget

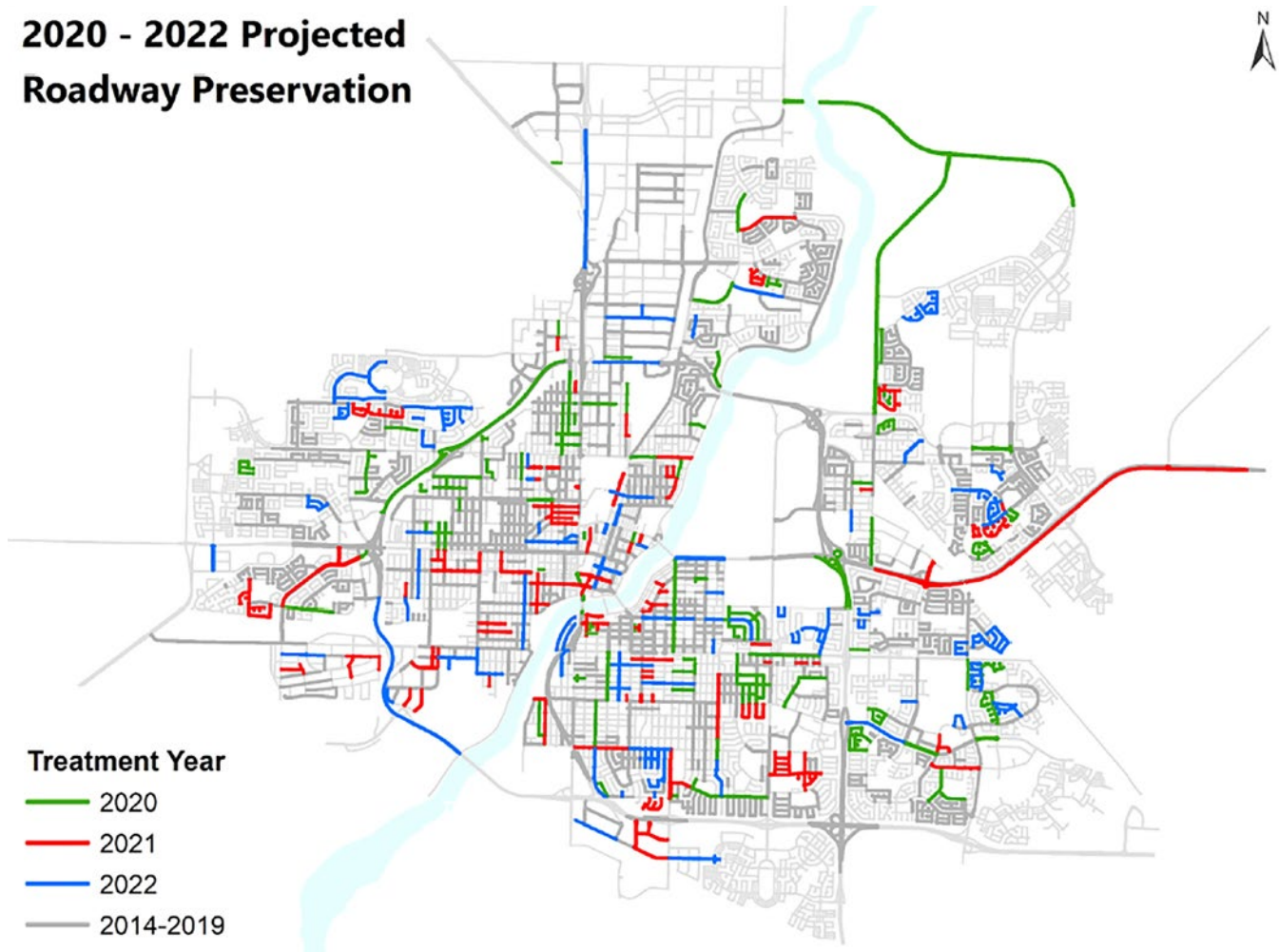
Utilities had a \$15.4 million favourable variance on a consolidated basis compared to budget, which is related to lower expenditures on bulk power purchases, salaries and general maintenance than originally anticipated. Appendices 3 to 7 provide a detailed breakdown of the operations of the City's utilities.

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. In order to accomplish the objectives of the program, approximately \$63.7 million was spent in 2019, which is an increase of nearly \$2.5 million from 2018 and \$39.5 million from 2011.

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

2020 - 2022 Projected Roadway Preservation



Liquidity and Debt

The City's financial position as at December 31, 2019 is as follows:

Financial Assets	Actual 2019	Actual 2018	Actual 2017
Cash	\$ 74,637	\$ 38,277	\$ 59,446
Receivables	\$ 113,114	\$ 117,475	\$ 140,235
Land Inventory for Resale	\$ 8,081	\$ 8,132	\$ 8,617
Other Assets	\$ 4,922	\$ 2,151	\$ 4,454
Investments	\$ 458,331	\$ 453,285	\$ 418,253
Accrued Pension Asset	-	-	-
Total Financial Assets	\$ 659,085	\$ 619,320	\$ 631,005

Financial Liabilities	Actual 2019	Actual 2018	Actual 2017
Accounts Payable and Accrued Liabilities	\$ 148,965	\$ 147,264	\$ 250,130
Deferred Revenue	\$ 83,034	\$ 85,560	\$ 85,191
Term Debt	\$ 331,412	\$ 358,983	\$ 349,153
Accrued Pension Liability	\$ 12,517	\$ 14,231	\$ 17,190
Employee Benefits Payable	\$ 45,692	\$ 42,763	\$ 43,605
Total Financial Liabilities	\$ 621,620	\$ 648,801	\$ 745,269
Total Net Financial Debt	\$ 37,465	(\$ 29,481)	(\$ 114,264)

In millions of dollars

In 2019, net financial debt decreased by approximately \$66.9 million due to an increase in Cash and Cash Equivalents of \$36.4 million, due to significant projects completed in 2018, including the substantial completion payment for the North Commuter and Traffic Bridge, as well as a decrease in Term Debt of \$27.6 million due to long-term debt payments in 2019.

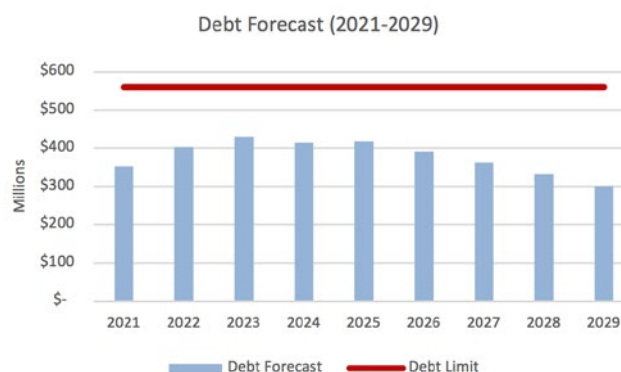
Term Debt

Changes in net financial debt are included as part of the City's Long-Term Financial Plan and funding models. In January 2019, 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.

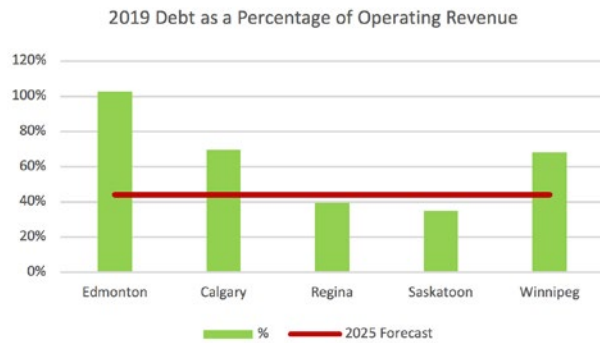
The current debt level of \$331.4 million is well within the City's approved debt limit of \$558.0 million as authorized by the Saskatchewan Municipal Board. Although subject to significant change, the current debt forecast is expected to peak in 2025 at approximately \$418.5 million, as shown in the following graph.



This forecast includes future borrowing for:

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

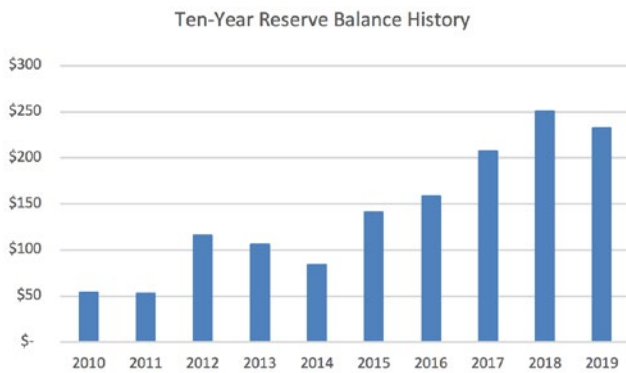
Although debt is expected to increase over the next ten years, it is still expected that Saskatoon will have one of the lowest debt burdens in the country as a percentage of annual operating revenue.



Source: 2019 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 2019, reserve balances decreased by \$18.4 million to a year-end balance of \$232.1 million.



The decreases in reserve balances were mainly due to the following two 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 \$18.6 million over 2019.
2. The Landfill Replacement Reserve and Water and Sewer Replacement Reserve continue on their repayment. The Landfill Replacement Reserve now has a \$1.9 million surplus, while the Water and Sewer Replacement Reserve continued with a surplus position of \$4.3 million. In prior years, City Council approved a deficit position for both of these reserves.

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 5 to 75 years.

The City’s total net book value of tangible capital assets rose by \$63.3 million in 2019. The largest increase was seen in underground network, which had an additional \$33.2 million in assets. This increase was largely due to ongoing development and maintenance work.

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 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, with the exception of buildings and facilities, with funding gaps identified and potential funding plans to address. The buildings asset category is expected to be completed in 2020.

As stated previously, in March 2020 the City once again had its 'AAA/Stable' credit rating affirmed by S&P Global. The rating was based on the 2018 financial results that reflected "exceptional" liquidity, low and managed debt levels, as well as stable current financial and economic outlooks.

The City continues to develop 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



Government Finance Officers Association

**Canadian Award
for
Financial Reporting**

Presented to

**City of Saskatoon
Saskatchewan**

For its Annual
Financial Report
for the Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

CONSOLIDATED FINANCIAL STATEMENTS

City of Saskatoon, Saskatchewan, Canada
Year Ended December 31, 2019

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

June 30, 2020

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 consolidated financial statements of City of Saskatoon (the "City"), which comprise the consolidated statement of financial position as at December 31, 2019, and the consolidated statements of operations, cash flows and changes in net financial assets (debt) 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, 2019, 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.

Independent Auditor's Report (Continued)**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

June 30, 2020

Consolidated Statement of Financial Position**As at December 31, 2019****(in thousands of dollars)**

	2019	2018
Financial Assets		
Cash and Cash Equivalents	\$ 74,637	\$ 38,277
Taxes Receivable (Note 2)	15,963	15,731
Accounts Receivable and User Charges (Note 3)	96,539	100,547
Loans Receivable (Note 4)	612	1,197
Land Inventory for Resale	8,081	8,132
Other Assets (Note 5)	4,922	2,151
Investments (Note 6)	458,331	453,285
Total Financial Assets	659,085	619,320
Financial Liabilities		
Accounts Payable and Accrued Liabilities (Notes 9 & 14.b)	148,965	147,264
Deferred Revenue (Note 10)	83,034	85,560
Term Debt (Note 11)	331,412	358,983
Accrued Pension Liability (Note 8)	12,517	14,231
Employee Benefits Payable (Note 13)	45,692	42,763
Total Financial Liabilities	621,620	648,801
Total Net Financial Assets (Debt)	37,465	(29,481)
Non-Financial Assets		
Prepaid Expenses	12,305	12,127
Tangible Capital Assets (Note 23)	4,389,573	4,326,264
Inventory of Materials and Supplies	17,246	16,049
Total Non-Financial Assets	4,419,124	4,354,440
Accumulated Surplus (Note 18)	\$ 4,456,589	\$ 4,324,959

Commitments and Contingent Liabilities (Note 14)

Subsequent Event (Note 22)

Consolidated Statement of Operations**For the Year Ended December 31, 2019****(in thousands of dollars)**

	2019 Budget	2019	2018
Revenues			
Taxation (Note 7)	\$ 269,706	\$ 269,351	\$ 254,221
Grants-in-Lieu of Taxes (Note 7)	6,428	6,836	4,167
User Charges	462,830	453,193	442,347
Government Transfers - Operating (Note 12)	60,844	59,128	63,773
Government Transfers - Capital (Note 12)	30,317	30,317	97,404
Investment Income	11,744	16,782	13,537
Contribution from Developers & Others - Operating	59,838	59,838	74,386
Contribution from Developers & Others - Capital	14,306	14,306	74,542
Franchise Fees	18,454	18,497	16,055
Other	29,060	22,938	22,474
Total Revenue	963,527	951,186	1,062,906
Expenses (Note 17)			
Arts, Culture & Events Venues	8,249	7,830	10,454
Community Support	18,123	17,630	17,706
Corporate Asset Management	8,658	9,168	5,672
Corporate Governance & Finance	44,377	42,125	48,791
Debt Servicing Costs	10,895	10,895	12,127
Environmental Health	55,068	55,696	54,553
Fire	49,896	52,703	49,972
Land Development	9,144	8,282	8,006
Libraries	13,756	13,756	23,521
Police	106,999	108,272	104,558
Recreation & Culture	67,601	65,597	69,142
Taxation & General Revenues	5,062	6,176	7,040
Transportation	196,173	195,704	179,942
Urban Planning & Development	34,375	33,520	26,706
Utilities	207,551	192,202	185,826
Total Expenses	835,927	819,556	804,016
Surplus of Revenues Over Expenses	127,600	131,630	258,890
Accumulated Surplus, Beginning of Year	-	4,324,959	4,066,069
Accumulated Surplus, End of Year (Note 18)		\$ 4,456,589	\$ 4,324,959

Consolidated Statement of Cash Flows

For the Year Ended December 31, 2019

(in thousands of dollars)

	2019	2018
Operating Activities		
Surplus of Revenues over Expenses	\$ 131,630	\$ 258,890
Items Not Affecting Cash:		
Amortization	144,146	141,617
Contributed Tangible Capital Assets	(6,744)	(33,898)
Net Change In Non-Cash Working Capital Items:		
Taxes Receivable	(232)	(1,832)
Accounts Receivable and User Charges	4,008	24,031
Loans Receivable	585	561
Land Inventory for Resale	51	485
Other Assets	(2,771)	2,303
Prepaid Expenses	(178)	(681)
Inventory of Materials and Supplies	(1,197)	(1,162)
Accounts Payable and Accrued Liabilities	1,701	(102,866)
Deferred Revenue	(2,526)	369
Accrued Pension Liability	(1,714)	(2,959)
Employee Benefits Payable	2,929	(842)
	269,688	284,016
Investing Activities:		
Purchase of Investments	(98,533)	(261,153)
Proceeds on Disposition of Investments	93,487	226,121
	(5,046)	(35,032)
Financing Activities:		
Proceeds From Term Debt	-	38,815
Term Debt Repaid	(27,571)	(28,985)
	(27,571)	9,830
Capital Activities:		
Acquisition of Tangible Capital Assets	(200,711)	(279,983)
Increase (Decrease) in Cash and Cash Equivalents	36,360	(21,169)
Cash and Cash Equivalents - Beginning of Year	38,277	59,446
Cash and Cash Equivalents at End of Year	\$ 74,637	\$ 38,277

Consolidated Statement of Changes in Net Financial Assets (Debt)**For the Year Ended December 31, 2019****(in thousands of dollars)**

	2019		
	Budget	2019	2018
Surplus of Revenues over Expenses	\$ 127,600	\$ 131,630	\$ 258,890
Net Acquisition of Tangible Capital Assets	-	(200,711)	(279,983)
Contributed Assets	-	(6,744)	(33,898)
Amortization	-	144,146	141,617
Net Change in Prepaid Expenses	-	(178)	(681)
Net Change in Inventory of Materials and Supplies	-	(1,197)	(1,162)
Increase in Net Financial Assets	127,600	66,946	84,783
Net Debt, Beginning of Year	(29,481)	(29,481)	(114,264)
Net Financial Assets (Debt), End of Year	\$ 98,119	\$ 37,465	\$ (29,481)

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

1. 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, 2019**

(in thousands of dollars)

1. 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, 2019

(in thousands of dollars)

1. 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 replacement cost. 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, 2019**

(in thousands of dollars)

1. Accounting Policies (continued)**c. Basis of Accounting (continued)****viii. 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, 2019

(in thousands of dollars)

1. Accounting Policies (continued)

c. Basis of Accounting (continued)

viii. 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.
- (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.

ix. Inventories of Materials and Supplies

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

x. 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 2019 fiscal year are \$951,186. 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 2019 fiscal year are \$819,556. Budget information is presented on a basis consistent with that used for actual results. The budget was approved by City Council on November 28, 2018. Any Council-approved changes made to capital budgets throughout the fiscal year have been excluded from the 2019 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, 2019

(in thousands of dollars)

1. Accounting Policies (continued)

c. Basis of Accounting (continued)

xi. 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, 2019.

xii. 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 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.

xiii. 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.

xiv. 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.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

1. Accounting Policies (continued)

c. Basis of Accounting (continued)

xv. 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.

xvi. 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.

xvii. 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, 2019, there are no material transactions for disclosure from key management personnel (2018 - nil).

d. Accounting Standards Adopted in the Current Year

i. Restructuring Transactions

In 2019, the City adopted Restructuring Transactions (PS 3430) to comply with PSAS. This standard applies to all public sector entities for years beginning on or after April 1, 2018. The City adopted this standard on January 1, 2019. The City has applied this standard prospectively on applicable restructuring transactions. PS 3430 establishes how to record assets, liabilities, revenues, and expenses related to restructuring transactions as well as disclosure requirements for the recipient and transferor. For the year ended December 31, 2019, there were no restructuring transactions.

Notes to Consolidated Financial Statements**For the Year Ended December 31, 2019**

(in thousands of dollars)

1. Accounting Policies (continued)**e. Future Accounting Pronouncements****Standards effective for fiscal years beginning on or after April 1, 2021****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.

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.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

1. Accounting Policies (continued)

e. Future Accounting Pronouncements (continued)

Standards effective for fiscal years beginning on or after April 1, 2022

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 (2018 - \$0) for uncollectable taxes is included in the balance of taxes receivable.

3. Accounts Receivable and User Charges

Accounts receivable consist of the following:

	2019	2018
Trade and other receivables	\$ 61,400	\$ 63,747
Utility receivable	30,989	31,059
Government transfers receivable	4,150	5,741
Total	\$ 96,539	\$ 100,547

The City also calculates an allowance for uncollectable accounts relating to Utility billings. At December 31, 2019 this amount is \$50 (2018 - \$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, 2019 are \$612 and \$305 (2018 - \$1,197 and \$598) respectively.

Notes to Consolidated Financial Statements**For the Year Ended December 31, 2019**

(in thousands of dollars)

5. Other Assets

	2019	2018
Deferred Charges	\$ 4,411	\$ 1,701
Other Inventory for Resale	511	450
Total	\$ 4,922	\$ 2,151

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

6. Investments

	Cost		Market	
	2019	2018	2019	2018
Investments	\$ 458,331	\$ 453,285	\$ 470,561	\$ 422,888

Investments consist primarily of corporate and government bonds. Maturities are between 2020 - 2027 with effective interest rates of 1.14 percent to 5.25 percent (2018 - 1.14 percent to 5.25 percent) per annum.

2019 investments contain \$5,116 (2018 - \$4,716) in restricted funds related to sinking funds accumulated to retire debt.

7. Net Taxes Available For Municipal Purposes

	2019	2018
Gross Taxation Revenue Collected	\$ 447,435	\$ 427,498
Taxes collected on Behalf of Others:		
Saskatoon School Division No. 13	(124,836)	(122,936)
St. Paul's Roman Catholic Separate School Division No. 20	(45,150)	(44,992)
Business Improvement Districts	(1,262)	(1,182)
Net Taxes Available For Municipal Purposes	\$ 276,187	\$ 258,388
Comprised of:		
Municipal	269,351	254,221
Grants-in-Lieu	6,836	4,167
	\$ 276,187	\$ 258,388

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

7. Net Taxes Available For Municipal Purposes (continued)

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 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. In accordance with the latest filed valuation reports, the average age of the 3,622 employees accruing service under the five main Plans is 43.68 years. At present, the Plans provide benefits for 2,081 retirees and surviving spouses; benefit payments were \$77,335 in 2019 (2018 - \$70,314).

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 2019, employee contributions for current and past service for the five main Plans were \$26,085 (2018 - \$25,583), and the City's contributions were \$28,756 (2018 - \$28,064). 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:

Notes to Consolidated Financial Statements**For the Year Ended December 31, 2019**

(in thousands of dollars)

8. Accrued Pension Liability (continued)

	2019	2018
Accrued Benefit Obligation	\$ (1,449,792)	\$ (1,371,397)
Pension Fund Assets		
Marketable Securities	1,488,659	1,420,322
	38,867	48,925
Unamortized Actuarial Losses	(8,581)	(36,075)
Accrued Benefit Asset	30,286	12,850
Valuation allowance*	(42,803)	(27,081)
Net Carrying Value of Accrued Benefit Liability	\$ (12,517)	\$ (14,231)

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, December 31, 2019 for the Fire TB Plan, December 31, 2019 for the Fire DB Plan, December 31, 2019 for the Police TB Plan and December 31, 2019 for 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 for the five Plans. The discount rate used to determine the accrued benefit obligation is 6.15 percent for the General Plan, 6 percent for the Police TB Plan, 6.25 percent for the Police DB Plan, 5.95 percent for the Fire TB Plan and 6.20 percent for the Fire DB Plan. The earnings increase rate is 3.25 percent for the General Plan, 3.25 percent for the Police TB Plan, 3.25 percent for the Police DB Plan, 3.25 percent for the Fire TB Plan and 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, on Police TB Plan assets is 6 percent, on Police DB Plan assets is 6.25 percent, on Fire TB Plan assets is 5.95 percent and on Fire DB Plan assets is 6.20 percent. The actual rate of return on Plan assets in 2019 was 6.45 percent. The market value of assets at December 31, 2019 was \$1,515,456 (2018 - \$1,372,546).

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 \$422 in 2019 (2018 - \$362).

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

8. Accrued Pension Liability (continued)

*The valuation allowance is comprised of \$31,610 for the General Plan, \$4,493 for the Fire Plan, and \$6,700 for the Police Plan.

The total expenditures related to pensions in 2019 include the following components:

	2019	2018
Current Period Benefit Cost	\$ 39,933	\$ 40,548
Less: Employee Contributions	(26,085)	(25,583)
Amortization of Actuarial Loss	560	1,280
Increase in valuation allowance	15,722	9,665
Pension Expense Excluding Interest	30,130	25,910
Interest Cost On The Average Accrued Benefit Obligation	85,228	82,025
Expected Return On Average Pension Plan Assets	(88,931)	(82,830)
Pension Interest Expense	(3,703)	(805)
Total Pension Expense	\$ 26,427	\$ 25,105

9. Accounts Payable And Accrued Liabilities

Included in accrued liabilities is \$13,156 (2018 - \$8,571) 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, 2019, based on the cumulative capacity used at that date, compared to the total estimated landfill capacity. The change in calculation resulted in \$4,585 (2018 - \$1,214) of liability being recognized in 2019 in Environmental Health expenditures in the Statement of Operations. The increase in recognized expense and decrease in estimated remaining life is due to a 20 percent reduction in future landfill life as a result of revised final conditions projected in 2019. 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 2.81 percent is \$27,638 (2018 - \$20,645).

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 52 percent - 7,192,155 cubic metres (2018 - 57 percent - 6,718,347 cubic metres) of its total estimated capacity of 13,755,470 cubic metres and its estimated remaining life is 41 years (2018 - 53 years). The period for post closure care is estimated to be 35 years (2018 - 35 years).

Notes to Consolidated Financial Statements**For the Year Ended December 31, 2019**

(in thousands of dollars)

9. Accounts Payable And Accrued Liabilities (continued)

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, 2019, the balance of the Landfill Reserve is \$1,896 (2018 - \$1,281).

10. Deferred Revenue

	2018	Externally Restricted Contributions Received	Non-Restricted Contributions Received	Revenue Recognized	2019
Development Charges	\$ 46,519	\$ -	\$ 4,444	\$ -	\$ 50,963
Federal Government Transfers	23,017	28,305	-	30,317	21,005
Ticket Sales and Other	16,024	-	-	4,958	11,066
	\$ 85,560	\$ 28,305	\$ 4,444	\$ 35,275	\$ 83,034

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.

11. Term Debt

	2019	2018
Water Utility	\$ 16,140	\$ 23,290
Wastewater Utility	7,923	9,956
Gas Tax	5,068	9,975
Operating fund	102,530	110,699
Public Private Partnership ("P3") Term Debt	199,751	205,063
Total Term Debt	331,412	358,983
Sinking Funds Accumulated to Retire Debt	(5,116)	(4,716)
Net Term Debt	\$ 326,296	\$ 354,267

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

11. Term Debt (continued)

The long-term debt is repayable as follows:

2020	\$ 24,446
2021	19,047
2022	19,709
2023	15,488
2024	14,296
Thereafter	238,426
	\$ 331,412

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 (2018 - \$558,000) as approved by the SMB. The total interest paid by the City for debt in 2019 was \$10,895 (2018 - \$12,126).

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 \$79,525 (2018 - \$88,839) 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 \$5,116 (2018 - \$4,716) 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.

Banker's Acceptance Swap Loans

Banker's acceptance swap loans have a total of \$46,152 (2018 - \$50,111) in outstanding principal with a spread of 0.28 percent - 0.30 percent per annum over the offering rate. As at December 31, 2019 the offering rates were 2.06 percent and 1.97 percent per annum. Each loan revolves quarterly at progressively smaller amounts and have been issued with 10 and 20 year terms.

CMHC Loans

The two CMHC loans were issued at 10 and 15 year terms with a 3.29 percent and 3.98 percent per annum cost of borrowing. Principal and interest for the CMHC loans are both made annually with principal of \$5,984 (2018 - \$14,970) still outstanding.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

11. Term Debt (continued)

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 \$199,751 (2018 - \$205,063) to be repaid by monthly interest and principal payments over 25 years at an interest rate of 4.5 percent per annum. The debt matures June 30, 2048.

12. Government Transfers

The following transfers have been included in revenues:

	2019	2018
Operating Transfers		
Federal	\$ 2,182	\$ 8,554
Provincial	56,946	55,219
	59,128	63,773
Capital Transfers		
Federal	24,972	67,511
Provincial	5,345	29,893
	30,317	97,404
Total	\$ 89,445	\$ 161,177

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, 2019 to December 31, 2019 would normally be available to employees after April 1, 2020. The vacation payable balance as at December 31, 2019 is \$25,403 (2018 - \$23,876) 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

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

13. Employee Benefits Payable (continued)

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 percent per annum.

The total of vacation payable and accrued benefit obligation for sick leave benefit plans for the year ended December 31, 2019 amounts to \$45,692 (2018 - \$42,763).

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:

	2019	2018
Accrued benefit obligation, beginning of year	\$ 18,887	\$ 20,538
Current period benefit cost	1,447	1,595
Interest on accrued benefit obligation	492	401
Less Benefits Paid	(537)	(871)
Actuarial gain	-	(2,776)
Accrued benefit obligation, end of year	\$ 20,289	\$ 18,887

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 2019, the City entered into an agreement for the implementation of an enterprise resource planning system for a total cost of \$11 million over three years, of which \$1.34 million has been incurred as of December 31, 2019. The anticipated completion date is March 2022.

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, 2019. The anticipated completion date is December 31, 2020.

Notes to Consolidated Financial Statements**For the Year Ended December 31, 2019**

(in thousands of dollars)

14. Commitments And Contingent Liabilities (continued)**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:

2020	\$	1,052
2021		1,052
2022		1,052
2023		1,052
2024		1,052
Subsequent		2,084
Total	\$	7,344

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, 2019, the gross value of the Property Realized Reserve is estimated to be \$190,997 (2018 - \$179,186) itemized as follows:

	2019	2018
Gross Value of Reserve, December 31	\$ 190,997	\$ 179,186
Advances Repayable from Future Revenue Fund Provisions	(2,595)	(3,351)
Property Purchased from Reserve and not yet re-sold (at estimated cost)	(144,621)	(135,101)
Net Balance of Reserve, December 31	\$ 43,781	\$ 40,734

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

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 \$5,332 (2018 - \$5,079) and \$2,385 (2018 - \$1,391), respectively.

17. Expenses By Object

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

	2019	2018
Wages and Benefits	\$ 323,687	\$ 331,350
Contracted and General Services	169,029	159,645
Heating, Lighting, Power, Water and Telephone	115,688	109,870
Materials, Goods and Supplies	30,679	27,200
Finance Charges	26,912	24,266
Donations, Grants and Subsidies	9,415	10,068
Amortization	144,146	141,617
Total	\$ 819,556	\$ 804,016

18. Accumulated Surplus

	2019	2018
Fund Balances		
Funds to offset taxation or user charges in future years (Schedule 1)	\$ 76,307	\$ 106,459
Unexpended capital financing (Schedule 2)	(141,721)	(194,483)
Reserves (Schedule 3)	232,091	250,508
	166,677	162,484
Net Investment in Tangible Capital Assets		
Tangible Capital Assets	4,389,573	4,326,264
Capital outlay financed by long-term liabilities to be recovered in future years	(67,432)	(130,160)
Capital outlay financed by internal investments	(32,229)	(33,629)
	4,289,912	4,162,475
Total Accumulated Surplus	\$4,456,589	\$ 4,324,959

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(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
2020	\$ 35,837	\$ 987	\$ 36,824
2021	25,838	987	26,825
2022	37,334	987	38,321
2023	18,870	987	19,857
2024	15,870	987	16,857
	\$ 133,749	\$ 4,935	\$ 138,684

20. Segmented Information

The Consolidated Schedule of Segmented Disclosures has been prepared in accordance with PS2700 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, 2019

(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 and are included in this business line.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

20. Segmented Information (continued)

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, 2019
 (in thousands of dollars)

20. Financial Activities by Segment
Surplus (Deficit) of Revenues over Expenses

i. 2019

	Arts, Culture & Events Venue	Community Support	Corporate Asset Mgmt. & Finance	Enviro Health	Fire	Police	Rec. & Culture	Tax & General Revenues	Trans.	Urban Planning & Design
Revenues										
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,396	\$ -	\$ -
Grants-in-Lieu	-	-	-	-	-	-	-	-	-	-
User Charges	(222)	-	508	10,615	1,252	2,349	38,347	-	14,045	-
Government Transfers	630	309	-	2	-	9,625	963	45,051	6,410	-
Investment Income	-	-	16,782	-	-	-	-	-	-	-
Contribution from Developers & Others	657	-	-	-	-	-	3,258	-	-	-
Other	5,534	-	3,080	2,644	478	73	8,197	2,698	234	-
Total Revenues	6,599	309	3,080	25,169	10,617	12,047	50,765	292,145	20,689	-
Expenses										
Wages and Benefits	8,000	2,630	8,149	30,156	8,336	46,451	26,672	25	51,731	9,846
Contracted and General Services	(8,065)	6,296	12,328	8,309	22,108	15,374	21,404	4,942	31,411	6,076
Donations, Grants and Subsidies	-	8,378	-	-	211	12	(113)	856	-	(27)
Heating, Lighting, Power, Water and Telephone	1,532	116	4,496	(33)	148	72	566	6,165	7,472	60
Materials, Goods and Supplies	5,251	109	(24,050)	2,127	2,581	682	3,911	-	20,627	10,522
Finance Charges	927	-	71	624	527	28	252	(65)	14,017	14
Amortization	185	101	8,174	942	21,785	3,734	7,306	-	70,865	7,029
Total Expenses	7,830	17,630	9,168	42,125	55,696	108,272	65,597	5,758	196,123	33,520
Surplus (Deficit) of Revenues over Expenses	\$ (1,231)\$	(17,321)\$	(6,088)\$	(16,956)\$	(45,079)\$	(96,225)\$	(14,832)\$	286,387 \$	(175,434)\$	(33,520)

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

Financial Activities by Segment (continued)

Surplus (Deficit) of Revenues over Expenses (continued)

i. 2019 (continued)

Land	Library	Utilities	Total
\$ -	\$ 24,955	\$ -	\$ 269,351
1,573	5,263	-	6,836
-	229	386,070	453,193
-	716	20,504	89,445
-	-	-	16,782
70,229	-	-	74,144
-	-	18,497	41,435
71,802	31,163	425,071	951,186
1,734	13,640	33,276	323,687
630	4,231	39,754	169,029
32	66	-	9,415
22	1,424	93,648	115,688
(2,399)	(6,626)	12,427	30,679
-	7	10,510	26,912
8,263	1,014	13,481	144,146
8,282	13,756	203,096	819,556
\$ 63,520	\$ 17,407	\$ 221,975	\$ 131,630

Notes to Consolidated Financial Statements
For the Year Ended December 31, 2019
 (in thousands of dollars)

Financial Activities by Segment (continued)

Surplus (Deficit) of Revenues over Expenses (continued)

ii. 2018

	Arts, Culture & Events Venue	Community Support	Corporate Asset Mgmt.	Corporate Governance & Finance	Enviro Health	Fire	Police	Rec & Culture	Tax & General Revenues	Transp.	Urban Planning & Design
Revenues											
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,148	\$ -	\$ -
Grants-in-Lieu	-	-	-	-	-	-	-	-	-	-	-
User Charges	-	-	-	445	941	594	2,210	31,021	-	19,770	50
Government Transfers	596	459	75	6,819	102	-	9,026	703	43,382	93,422	2,535
Investment Income	-	-	-	13,537	-	-	-	-	-	-	-
Contribution from Developers and Others	2,469	-	-	-	-	-	61	49,459	-	11	-
Other	-	795	3,085	619	6	512	94	27	5,058	5,824	6,454
Total Revenues	3,065	1,254	3,160	21,420	1,049	1,106	11,391	81,210	279,588	119,027	9,039
Expenses											
Wages and Benefits	8,846	3,210	2,930	33,304	9,990	43,908	81,653	27,631	215	53,061	9,649
Contracted and General Services	4,423	5,775	581	9,417	18,893	3,924	14,071	21,327	4,466	27,424	4,013
Donations, Grants and Subsidies	-	8,178	44	-	205	-	12	(200)	1,646	-	122
Heating, Lighting, Power, Water and Telephone	1,445	143	158	70	64	72	593	6,138	3	7,304	65
Materials, Goods and Supplies	1,315	305	89	236	835	3,925	3,471	2,205	-	6,584	63
Finance Charges	964	-	71	2,013	104	-	30	546	-	9,638	13
Amortization	153	90	7,840	914	21,970	1,260	3,504	7,427	-	71,125	7,102
Total Expenses	17,146	17,701	11,713	45,954	52,061	53,089	103,334	65,074	6,330	175,136	21,027
Surplus (Deficit) of Revenues over Expenses	\$ (14,081)	\$ (16,447)	\$ (8,553)	\$ (24,534)	\$ (51,012)	\$ (51,983)	\$ (91,943)	\$ 16,136	\$ 273,258	\$ (56,109)	\$ (11,988)

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

	Land	Library	Utilities	Total
\$	-	\$ 23,073	\$ -	\$ 254,221
	1,261	-	2,906	4,167
	2,905	566	383,845	442,347
	-	670	3,388	161,177
	-	-	-	13,537
	93,499	-	3,429	148,928
	-	-	16,055	38,529
	97,665	24,309	409,623	1,062,906
	1,714	12,548	42,691	331,350
	888	3,726	40,717	159,645
	-	61	-	10,068
	23	1,448	92,344	109,870
	(339)	1,986	6,525	27,200
	-	7	10,880	24,266
	7,307	100	12,825	141,617
	9,593	19,876	205,982	804,016
\$	88,072	\$ 4,433	\$ 203,641	\$ 258,890

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(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 \$10,325 (2018 - \$10,227). The provision is based on \$10,907 (2018 - \$10,917) in expenditures expected to be incurred over the next 4 years discounted using rates ranging from 0.75 percent to 2.14 percent per annum. The liability reflects the City's best estimate as at December 31, 2019, 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. Subsequent Event

Subsequent to the City's year-end, the impact of the novel coronavirus (COVID-19) in Canada and on the global economy has increased dramatically. The City has seen reductions in revenue and increased expenses from numerous service lines but it is not possible to reliably estimate the impact, length and severity that COVID-19 will have on the financial results and operations of the City in the future. The federal government has announced support to municipalities and the funding is yet to be determined.

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2019

(in thousands of dollars)

23. Consolidated Schedule of Tangible Capital Assets

For the Year Ended December 31, 2019

(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	2019	2018
Land	\$ 335,341	\$ 11,609	\$ 4,021	\$ (2)	\$ 350,969	\$ -	\$ -	\$ -	\$ 350,969	\$ 335,341
Land Improvements	343,098	2,965	5,693	-	351,756	164,247	-	11,043	175,290	178,851
Buildings	726,848	6,151	-	-	732,999	153,680	-	13,877	167,557	573,168
Roadways	2,179,394	38,191	18,570	-	2,236,155	791,895	-	58,927	850,822	1,387,499
Plant and Facilities	414,180	2,691	3,324	-	420,195	130,532	-	11,574	142,106	283,648
Underground Networks	1,391,782	25,160	26,713	-	1,443,655	361,208	-	18,684	379,892	1,030,574
Electrical Utility	405,257	14,944	932	(3,999)	417,134	184,664	(2,110)	10,763	193,317	220,593
Machinery and Equipment	41,233	4,124	4,546	(248)	49,655	21,877	(115)	3,302	25,064	19,356
Traffic Control	36,222	1,444	204	(166)	37,704	14,490	(55)	1,180	15,615	21,732
Vehicles	171,162	12,074	1,148	(8,929)	175,455	83,946	(7,378)	10,911	87,479	87,216
Other Tangible Capital Assets	104,267	11,179	-	(13,208)	102,238	81,717	(13,208)	3,885	72,394	22,550
Assets under Construction	165,736	80,609	(65,151)	-	181,194	-	-	-	181,194	165,736
Total	\$ 6,314,520	\$ 211,141	\$ -	\$ (26,552)	\$ 6,499,109	\$ 1,988,256	\$ (22,866)	\$ 144,146	\$ 2,109,536	\$ 4,389,573

Contributed assets totaled \$6,744 (2018 - \$33,898) 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, 2019****(in thousands of dollars)****(unaudited)**

	2019	2018
Balance, Beginning of Year	\$ 106,459	\$ 93,961
Transfer from (to) Revenue Stabilization Reserve	3,019	3,100
Decrease (Increase) in Employee Benefit Payable	(2,929)	842
Increase in Landfill Closure/Post Closure Care Liability	(4,585)	(1,214)
Increase (Decrease) in Accrued Debt Principal	(27,571)	9,830
Decrease (Increase) in Accrued Pension Liability	1,714	2,959
Surplus (Deficit) for the Year (Schedule 4)	200	(3,019)
Balance, End of Year	\$ 76,307	\$ 106,459

Schedule 2 - Schedule of Capital Operations**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019 Budget	2019	2018
Source of funds			
Province of Saskatchewan	\$ -	\$ 216	\$ 26,456
Federal Gas Tax Program	-	19,608	649
Government of Canada	-	104	2,701
Transport Canada	-	53	55,492
Federal Transit Funding Program	-	3,368	4,908
Building Canada Fund (FED)	13,204	1,820	3,749
Building Canada Fund (PROV)	-	1,640	3,570
Federation of Canadian Municipalities	-	25	150
FCM Green Fund Grant	-	22	-
Taxation	-	2,520	2,249
Utility Contribution	-	6,981	7,766
Contributions from Developers	14,306	14,306	38,097
Appropriations			
Reserves	224,527	226,218	193,706
	252,037	276,881	339,493
Expenses			
Community Support	80	10	412
Corporate Asset Management	22,200	17,393	18,398
Corporate Governance & Finance	2,425	5,051	3,633
Environmental Health	2,434	3,734	5,173
Fire	390	2,703	2,256
Library	700	-	-
Police	3,167	3,362	2,333
Recreation & Culture	22,722	11,466	39,900
Saskatoon Land	71,399	33,884	29,054
Transportation	63,458	62,825	304,238
Urban Planning & Development	2,073	10,883	5,707
Utilities	65,075	72,808	62,966
	256,123	224,119	474,070
Increase (Decrease) in Unexpended Capital Financing	(4,086)	52,762	(134,577)
Unexpended Capital Financing, Beginning of Year	-	(194,483)	(57,106)
Unexpended Capital Financing, End of Year	\$ (4,086)	\$ (141,721)	\$ (191,683)

Schedule 3 - Schedule of Reserves**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019	2018
Replacement		
Albert Community Centre	\$ -	\$ 50
Automated Garbage Containers	(41)	(29)
Access Transit	156	542
Boards:		
TCU Place	4,807	4,614
Saskatoon Public Library	7,386	6,572
SaskTel Centre	816	599
Buildings and Grounds Equipment	123	134
Bus Replacement	1,323	1,495
Civic Radio Reserve	20	20
Civic Vehicles and Equipment	8,536	5,829
Computer Equipment	1	1
Fire Apparatus	1,185	1,047
Fire Equipment	708	667
Grounds Maintenance Equipment Acquisition	27	2
Infrastructure Replacement:		
Parks	656	552
Storm Water Management	1,052	1,857
Surface Improvements	61	(133)
Water and Sewer Replacement	4,282	5,257
Landfill	1,896	1,282
Leisure Service Equipment	1,440	1,164
Paved Roadways Infrastructure	333	87
Photocopy Machine	246	226
Police - Vehicle/Radio	(31)	243
Radio Trunking	20	103
Saskatoon Light & Power	3,540	7,741
Wastewater Collection/Treatment	1,245	1,209
Water Utility	2,593	1,967
Weigh Scales	1	1
Balance, End of Year	\$ 42,381	\$ 43,099

Schedule 3 - Schedule of Reserves**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019	2018
Future Expenses		
Animal Services	\$ 96	\$ 47
Active Transportation Reserve	14	14
Affordable Housing - Operating	566	29
Arbor Creek Parks	23	31
Boards:		
TCU Place	7,308	6,331
Saskatoon Public Library	33,177	31,070
Remai Modern Art Gallery	7,247	7,646
SaskTel Centre	10,224	9,630
Bridge Major Repairs	1,448	16,164
Building Permits/Inspections	4,820	6,269
Campsite	178	135
Business Licensing Stabilization	438	286
Cemetery	760	670
Civic Buildings Comprehensive Maintenance	165	(259)
Civic Hospitality	215	215
Community Support Grant	58	99
Corporate Capital	417	239
Corporate Information Systems Development	11	10
Cosmo Stabilization	30	30
Cultural Capital	243	185
Dedicated Lands	976	725
Dedicated Roadways	1,154	968
Downtown Housing	1,256	1,128
Errors and Omissions	-	442
Facade Conservation and Enhancement	61	89
Fire Department Uniforms	118	127
Fiscal Stabilization	4,775	4,262
Forestry Farm	115	66
Fuel Stabilization	354	354
General Voting	634	454
Golf Course Capital	332	60
Golf Course Stabilization	200	-

Schedule 3 - Schedule of Reserves**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019	2018
Heritage Fund	\$ 96	\$ 131
Holiday Park Golf Course Development	307	209
Idylwyld Drive Maintenance	28	28
Insurance Deductible	1,579	1,373
Interest Stabilization	1,416	1,416
Lakeridge Ponding	57	57
Land Bank	(14,761)	(21,741)
Land Operations	3,673	3,673
Neighbourhood Park Enhancement	499	325
Parking Facilities	346	361
Parks Grounds Maintenance Stabilization	460	-
Pest Control	-	1
Police Equipment	249	(178)
Police Facilities Major Repair	112	96
Planning Levy	(103)	47
Prepaid Services	28,591	57,251
Property Realized	43,781	40,734
Public Works Building	119	193
Recycling Utility Stabilization	879	729
Reserve for Capital Expenditures	2,128	2,068
River Landing Capital	294	446
Saskatoon Minor Football Field Stabilization	7	20
Saskatoon Light & Power Distribution Extension	41	582
Saskatoon Light & Power Revenue Stabilization	2,463	2,614
Saskatoon Soccer Capital	1,831	1,577
Sign Shop Equipment Acquisition	113	134
Snow & Ice Contingency	2,965	3,122
Snow & Ice Equipment Acquisition	547	282
Special Events	867	1,502
Sports Participation	108	131
Storm Water Management Utility Stabilization	2,803	2,056
Streetscape	2,926	2,655
Street Cleaning/Sweeping Acquisition	238	211
Sundry	6,605	5,392
Traffic Noise Attenuation	533	271
Traffic Safety	(38)	30

Schedule 3 - *Schedule of Reserves***For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019	2018
Transportation Infrastructure Expansion	\$ 80	\$ (32)
Transit Capital	780	889
Urban Development Agreement	14	-
Vehicle & Equipment	500	500
Warranty	2,517	2,184
Waste Minimization	279	362
Wastewater Collection/Treatment Capital	1,989	989
Water & Wastewater Utility Stabilization	2,833	5,648
Water Capital Projects	11,546	1,555
Balance, End of Year	189,710	207,409
Total Reserves, End of Year	\$ 232,091	\$ 250,508

Schedule 4 - Schedule of Revenues and Expenditures**For the Year Ended December 31, 2019**

(in thousands of dollars)

(unaudited)

	2019 Budget	2019	2018
Revenues			
Taxation	\$ 244,767	\$ 244,393	\$ 231,149
Grants-in-Lieu of Taxes	42,945	43,352	41,439
General Revenues	102,821	104,788	99,307
User Fees	55,870	53,917	52,847
Transfers from Other Government (Grants)	60,192	63,015	62,505
Land Administration Fee	3,766	2,603	2,905
Total Revenues for the Year	510,361	512,068	490,152
Expenditures			
Arts, Culture & Events Venue	8,249	8,530	7,657
Community Support	18,556	18,062	17,569
Corporate Asset Management	11,634	12,144	14,240
Corporate Governance & Finance	46,710	44,459	48,189
Debt Servicing Costs	28,975	28,975	29,135
Environmental Health	19,937	20,490	20,552
Fire	50,873	53,682	49,209
Land Development	6,066	5,204	1,188
Policing	105,014	106,286	100,635
Recreation & Culture	56,201	54,696	52,310
Taxation & General Revenues	4,437	6,768	7,766
Transportation	139,288	138,685	132,357
Urban Planning & Development	14,421	13,569	12,364
Total Expenditures for the Year	510,361	511,550	493,171
Surplus (Deficit)	\$ -	\$ 518	\$ (3,019)

Appendix 1 - Schedule of Revenues**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019 Budget	2019	2018
Taxation			
Property Levy	\$ 244,270	\$ 243,873	\$ 230,669
Municipal Services Agreement	328	335	316
Trailer Occupancy	97	107	95
Amusement	72	78	69
	244,767	244,393	231,149
Grants-in-Lieu of Taxes			
Senior Governments and Agencies	7,350	6,835	6,823
Own Utilities - Saskatoon Light & Power	22,647	23,016	22,693
Own Utilities - Water	7,159	7,159	5,935
Own Utilities - Wastewater	4,769	4,770	4,727
Land Bank Program	1,020	1,572	1,261
	42,945	43,352	41,439
General Revenues			
R.M. of Corman Park	450	461	461
Licence and Permits	8,140	7,286	7,204
Fines and Penalties	14,272	13,648	12,719
Automated Enforcement Fines	-	-	2,028
Property Rentals	2,874	3,081	3,086
Franchise Fees	18,453	18,497	16,055
Interest Earnings	11,744	14,755	12,171
Tax Penalties	2,150	2,648	2,504
Other Revenue	1,163	1,347	1,114
Utility Return on Investment	34,110	33,810	32,510
Administration Recovery	9,455	9,255	9,455
Grants	10	-	-
	102,821	104,788	99,307
User Fees			
Legal Fees	325	348	292
Tax Searches and Enforcement	215	160	153
Police	2,043	2,350	2,210
Fire	523	792	594

Appendix 1 - Schedule of Revenues**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019 Budget	2019	2018
Engineering	\$ 376	\$ 304	\$ 365
Parking	6,735	6,733	6,698
Solid Waste Management	5,180	4,460	4,803
Environmental Protection	-	3	3
Transportation	233	375	246
Cemetery	1,365	1,106	1,161
Community Partnerships	18	22	244
Planning	1	2	-
Tourist Campsite	624	583	542
Forestry Farm Park	1,219	1,157	1,171
PotashCorp. (now Nutrien) Playland	540	443	413
Albert Community Centre	191	196	195
Marr Residence	1	-	-
Swimming Pools	464	411	464
Golf Courses	4,025	3,755	3,263
Skating Rinks	2,346	2,285	2,236
Rentals	6,915	6,779	6,488
Programming	6,605	5,926	6,075
Outdoor Sports Fields	696	749	737
Transit	13,939	14,046	13,523
River Landing	1,291	932	971
	55,870	53,917	52,847
Transfers From Other Government (Grants)	60,192	63,015	62,505
Land Administration Fee	3,766	2,603	2,905
Total Revenues	\$ 510,361	\$ 512,068	\$ 490,152

Appendix 2 - Schedule of Expenses**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019 Budget	2019	2018
Arts, Culture & Events Venues			
Remai Modern	\$ 5,932	\$ 6,191	\$ 5,475
SaskTel Centre	559	581	478
TCU Place	1,758	1,758	1,704
	8,249	8,530	7,657
Community Support			
Cemeteries	1,585	1,528	1,547
Animal Services	1,409	1,434	1,351
Community Development	3,790	3,575	3,702
Community Investments & Supports	11,772	11,525	10,969
	18,556	18,062	17,569
Corporate Asset Management			
City-Owned Property - Land	587	554	3,930
Facilities Management	11,047	11,501	10,336
Fleet Services	-	89	(26)
	11,634	12,144	14,240
Corporate Governance & Finance			
Assessment & Taxation	3,545	3,241	3,174
City Clerk's Office	3,009	2,872	2,619
City Manager's Office	697	639	678
City Solicitor's Office	2,409	2,446	2,472
Corporate Support	20,896	20,335	20,188
Financial Services	4,021	3,881	3,569
General Services	7,609	6,887	11,458
Legislative	1,721	1,573	1,446
Revenue Services	1,955	1,714	1,853
Service Saskatoon	848	871	732
	46,710	44,459	48,189

Appendix 2 - Schedule of Expenses**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019 Budget	2019	2018
Debt Servicing Costs			
Debt Charges	\$ 28,975	\$ 28,975	\$ 29,135
Environmental Health			
Waste Handling Services	13,304	13,890	14,378
Waste Reduction & Resource Recovery	1,069	1,257	1,073
Pest Management	1,042	951	984
Environmental Program	644	658	496
Urban Forestry	3,878	3,734	3,621
	19,937	20,490	20,552
Fire			
Emergency Measures	446	450	425
Fire Services	50,427	53,232	48,784
	50,873	53,682	49,209
Land Development	-	-	-
Saskatoon Land	6,066	5,204	1,188
Police			
Saskatoon Police Services	105,014	106,286	100,635
Recreation & Culture			
Marketing Services	667	640	633
Forestry Farm Park	2,804	2,813	2,905
Playground & Recreation Areas	927	914	893
Nutrien Playland	540	466	412
Albert Community Centre	264	231	193
Marr Residence	23	22	31
Outdoor Pools	1,407	1,271	1,283
Golf Courses	4,025	3,754	3,263
Indoor Rinks	2,650	2,631	2,517
Leisure Centres - Rentals	10,984	10,851	10,511
Leisure Centres - Program	11,670	11,518	11,278
Spectator Ballfields	170	157	158
Outdoor Sports Fields	1,252	1,213	1,138
Parks Maintenance & Design	15,345	15,256	14,315
River Landing	1,291	932	971
Targeted Programming	610	541	573

Appendix 2 - Schedule of Expenses**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019 Budget	2019	2018
Gordon Howe Campsite	\$ 624	\$ 582	\$ 541
Community Partnerships	706	676	464
Program Research & Design	242	228	231
	56,201	54,696	52,310
Taxation & General Revenues			
Fines and Penalties	5,734	5,912	6,627
General Revenues	(2,264)	(188)	(511)
Other Levies	303	398	1,004
Property Levy	664	646	646
	4,437	6,768	7,766
Transportation			
Transit Operations	43,316	42,977	41,730
Access Transit	5,787	5,779	5,566
Transportation Services	7,700	8,072	6,795
Road Maintenance	44,775	44,274	43,010
Snow & Ice Management	13,663	13,739	12,836
Street Cleaning/Sweeping	4,357	4,290	4,287
Bridges, Subways, Overpasses	7,410	7,406	6,007
Street Lighting	7,232	7,248	6,819
Parking	3,948	3,816	4,143
Engineering	724	705	774
Impound Lot	376	379	390
	139,288	138,685	132,357
Urban Planning & Development			
Attainable Housing	427	426	424
Business Improvement Districts	108	108	108
Development Review	1,283	1,221	1,215
Regional Planning	511	473	445
Bylaw Compliance	764	735	666
Long-Range Planning	228	210	217
Neighborhood Planning	764	703	599
Research & Mapping	474	456	453
Urban Design	2,482	2,644	2,469

Appendix 2 - Schedule of Expenses**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019 Budget	2019	2018
Building and Plumbing Permits & Standards	\$ 5,919	\$ 5,168	\$ 4,682
Business License	1,461	1,425	1,086
	14,421	13,569	12,364
Total Expenses	\$ 510,361	\$ 511,550	\$ 493,171

Appendix 3 - Water Utility Statement of Revenues and Expenses**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019		
	Budget	2019	2018
Revenues			
Metered	\$ 79,542	\$ 75,246	\$ 64,251
Infrastructure Levy	15,217	14,441	15,105
Miscellaneous	260	294	299
Fire Protection Charge	715	715	715
Late Payment Penalties	164	163	177
	95,898	90,859	80,547
Expenses			
General	11,781	11,536	10,439
Laboratory	654	559	540
Treatment and Pumping	12,889	12,083	12,238
Buildings and Grounds	915	777	748
Metres	1,992	1,813	1,669
Water Mains	9,111	9,673	9,383
Hydrants	1,436	1,072	1,377
Services	3,494	4,123	3,638
Contribution to Capital Reserves	37,362	36,523	24,177
Debt Charges	10,957	10,689	13,198
	90,591	88,848	77,407
Surplus Before Transfer from Reserve	5,307	2,011	3,140
Transfer to Stabilization Reserve	(5,307)	(2,011)	(3,140)
Surplus	\$ -	\$ -	-

Appendix 4 - Wastewater Utility Statement of Revenues and Expenses**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019		
	Budget	2019	2018
Revenues			
Metered	\$ 52,997	\$ 49,816	\$ 50,317
Infrastructure Levy	24,071	22,951	24,835
Late Payment Penalties	109	109	118
Miscellaneous	1,549	1,582	1,524
Flood Protection Levy	195	270	278
	78,921	74,728	77,072
Expenses			
General	8,689	8,328	8,085
Heavy Grit Facility	388	292	291
Laboratory	657	612	593
Lift Stations	2,010	1,892	1,824
Pollution Control Plant	8,138	6,959	7,984
Sludge Handling & Disposal	2,002	1,679	1,462
Sewer Engineering	494	401	434
Sewer Inspections	744	397	438
Sewer Maintenance	5,162	4,587	4,701
Sewer Connections	2,296	2,049	2,126
Debt Charges	5,971	5,867	6,370
Contribution to Capital Reserves	38,527	37,342	39,450
	75,078	70,405	73,758
Surplus Before Transfer from Reserve	3,843	4,323	3,314
Transfer to Stabilization Reserve	(3,843)	(4,323)	(3,314)
Surplus	\$ -	\$ -	\$ -

Appendix 5 - Storm Water Management Utility Statement of Revenues and Expenses**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019		
	Budget	2019	2018
Revenues			
Metered	\$ 8,110	\$ 8,269	6,534
Late Payment Penalties	12	11	12
	8,122	8,280	6,546
Expenses			
General	267	258	220
Storm Sewers Engineering	564	391	313
Storm Sewer Maintenance	2,070	1,890	2,305
Drainage	991	-	692
Operating Utility-Transfer to Reserves	4,230	4,994	2,728
	8,122	7,533	6,258
Surplus Before Transfer from Reserve	-	747	288
Transfer to Stabilization Reserve	-	(747)	(288)
Surplus	\$ -	\$ -	-

Appendix 6 - Saskatoon Light & Power Utility Statement of Revenues and Expenses**For the Year Ended December 31, 2019**

(in thousands of dollars)

(unaudited)

	2019		
	Budget	2019	2018
Revenues			
Metered	\$ 149,262	\$ 151,975	\$ 151,233
Municipal Surcharge	14,926	15,340	15,146
Service Connection Fee	390	369	418
Miscellaneous	704	1,186	813
Landfill Gas Generation	1,275	972	938
Late Payment Penalties	300	271	295
	166,857	170,113	168,843
Expenses			
General	5,663	5,979	5,046
Equipment	-	235	75
Custom Work	50	39	11
Power Purchased	87,343	89,811	88,661
Buildings and Grounds	742	740	699
Poles, Lines, and Feeders	5,936	5,406	5,437
Substations	1,201	916	978
Street Lighting	1,748	1,782	1,592
Metres	1,302	1,006	1,069
System Operations	165	103	106
Landfill Gas Generation	1,274	972	937
Provision for Capital Extension	6,428	6,428	6,250
Provision for Capital Replacement	7,949	7,949	9,826
	119,801	121,366	120,687
Surplus Before Transfer from Reserve	47,056	48,747	48,156
Transfer to Stabilization Reserve	(24,660)	(25,731)	(25,459)
Surplus	\$ 22,396	\$ 23,016	\$ 22,697

Appendix 7 - Waste Services Utility Statement of Revenues and Expenses**For the Year Ended December 31, 2019****(in thousands of dollars)****(unaudited)**

	2019		
	Budget	2019	2018
Revenues			
Residential Recycling	\$ 4,875	\$ 4,814	4,646
Compost	474	94	94
Multi-Unit Recycling	3,702	4,185	2,580
Leaves and Grass	544	549	479
	9,595	9,642	7,799
Expenses			
General	1,018	819	722
Contractor Services	7,299	7,113	6,662
Contribution to Capital Reserve	793	972	157
	9,110	8,904	7,541
Surplus Before Transfer from Reserve	485	738	258
Transfer to Stabilization Reserve	(485)	(738)	(258)
Surplus	\$ -	\$ -	-

Appendix 8 - Land Operations Statement of Revenues and Expenses**For the Year Ended December 31, 2019**

(in thousands of dollars)

(unaudited)

	2019		
	Budget	2019	2018
Land Sale Revenue			
Single, Multi-Family & Commercial	\$ 52,438	\$ 40,352	\$ 29,735
Industrial/Suburban Centre	12,500	8,550	19,253
	64,938	48,902	48,988
Cost of Land Sold			
Single, Multi-Family & Commercial	37,126	27,102	18,070
Industrial/Suburban Centre	5,835	4,598	11,439
	42,961	31,700	29,509
Net Sales	21,977	17,202	19,479
Other Revenue			
Rock Sales	-	21	-
Cost Recoveries	-	9	6
Property Lease	2,601	2,724	2,647
Interest	112	163	324
Total Other Revenue	2,713	2,917	2,977
Other Expenses			
Salaries & Benefits	1,854	1,698	1,535
Operating Expenses	707	583	575
Grants-in-Lieu of Taxes	1,020	1,606	1,303
Maintenance	366	249	236
Interest	830	830	850
Marketing	1,361	1,079	1,192
Contribution to Reserves	1,367	558	961
Total Other Expenses	7,505	6,603	6,652
Surplus	\$ 17,185	\$ 13,516	\$ 15,804

Consolidated Revenues and Expenses**For the Years Ended December 31, 2019 to 2015**

(in thousands of dollars)

(unaudited)

	2019	2018	2017	2016	2015
Revenues					
Taxation	\$ 269,351	\$ 254,221	\$ 242,886	\$ 227,493	\$ 213,232
Grants-in-Lieu of Taxes	6,836	4,167	6,183	5,275	4,986
User Charges	453,193	442,347	414,509	392,543	379,082
Government Transfers	89,445	161,177	137,373	115,722	91,949
Investment Income	16,782	13,537	11,913	13,025	13,708
Contribution from Developers & Others	74,144	148,928	121,037	94,051	196,143
Franchise Fees	18,497	16,055	15,818	21,701	21,616
Other	22,938	22,474	7,729	22,610	25,189
Total Revenues	951,186	1,062,906	957,448	892,420	945,905
Expenses					
Arts, Culture & Events Venues	7,830	10,454	11,959	6,226	5,661
Community Support	17,630	17,706	17,154	21,328	17,553
Corporate Asset Management	9,168	5,672	(7,902)	(5,792)	(7,867)
Corporate Governance & Finance	42,125	48,791	38,429	56,818	47,526
Debt Servicing Costs	10,895	12,127	14,132	16,465	14,795
Environmental Health	55,696	54,553	52,581	38,754	51,235
Fire	52,703	49,972	47,737	47,841	45,831
Land Development	8,282	8,006	26,060	1,972	1,974
Library	13,756	23,521	23,035	18,159	19,100
Police	108,272	104,558	102,199	99,926	104,043
Recreation & Culture	65,597	69,142	65,598	75,940	76,084
Taxation & General Revenues	6,176	7,040	6,697	3,672	4,681
Transportation	195,704	179,942	159,823	142,924	136,226
Urban Planning & Development	33,520	26,706	24,345	19,601	20,293
Utilities	192,202	185,826	184,892	161,732	198,376
Total Expenses	819,556	804,016	766,739	705,566	735,511
Surplus of Revenues over Expenses	\$ 131,630	\$ 258,890	\$ 190,709	\$ 186,854	\$ 210,394

Summary of Operating Revenues**For the Years Ended December 31, 2019 to 2015****(in thousands of dollars)****(unaudited)**

	2019	2018	2017	2016	2015
Taxation	\$ 244,393	\$ 231,149	\$ 220,086	\$ 206,562	193,806
Grants-in-Lieu of Taxes	43,352	41,439	38,744	36,524	34,708
General Revenues	104,788	99,307	93,963	95,163	91,357
User Fees	53,917	52,847	51,968	50,005	49,328
Government Transfers	63,015	62,505	64,813	66,546	65,318
Land Administration Fee	2,603	2,905	2,415	2,086	3,590
	\$ 512,068	\$ 490,152	\$ 471,989	\$ 456,886	438,107

Summary of Operating Expenses**For the Years Ended December 31, 2019 to 2015****(in thousands of dollars)****(unaudited)**

	2019	2018	2017	2016	2015
Arts, Culture & Events Venues	\$ 8,530	\$ 7,657	\$ 7,183	\$ 7,206	5,841
Community Support	18,062	17,569	18,027	16,001	15,944
Corporate Asset Management	12,144	14,240	11,751	11,725	10,010
Corporate Governance & Finance	44,459	48,189	40,230	38,152	37,421
Debt Servicing Costs	28,975	29,135	29,461	27,787	26,884
Environmental Health	20,490	20,552	18,566	19,127	18,622
Fire	53,682	49,209	47,478	47,120	45,955
Land Development	5,204	1,188	2,415	2,086	3,590
Police	106,286	100,635	96,927	93,280	89,949
Recreation & Culture	54,696	52,310	51,069	49,623	47,930
Taxation & General Revenues	6,768	7,766	7,605	7,809	6,840
Transportation	138,685	132,357	131,555	123,242	112,497
Urban Planning & Development	13,569	12,364	12,822	13,075	14,565
	\$ 511,550	\$ 493,171	\$ 475,089	\$ 456,233	436,048

Summary of Capital Operations

For the Years Ended December 31, 2019 to 2015

(in thousands of dollars)

(unaudited)

	2019	2018	2017	2016	2015
Sources of Funds					
Province of Saskatchewan	\$ 216	\$ 26,456	\$ 32,106	\$ 1,830	\$ 8,040
Federal Gas Tax Program	19,608	649	199	-	-
Provincial Building Communities Program	-	-	-	921	-
Urban Highway Connector Program	-	-	-	226	678
Government of Canada	104	2,701	14,087	46	57
Transport Canada	53	55,492	3,179	38,582	-
Federal Transit Funding Program	3,368	4,908	9,513	11	2,380
Federal Gateway and Border Crossings	-	-	-	-	2,056
Building Canada Fund (FED)	1,820	3,749	5,027	2,599	3,965
Building Canada Fund (PROV)	1,640	3,570	4,628	2,599	4,136
Federation of Canadian Municipalities	25	150	-	-	-
FCM Green Fund Grant	22	-	-	-	-
Taxation	2,520	2,249	82	4,145	3,932
Utility Contribution	6,981	7,766	7,011	6,045	5,809
Contributions from Developers Benefiting Property Owners and Other Users	14,306	38,097	24,251	29,468	60,532
Appropriations					
Reserves	226,218	190,906	156,978	178,361	170,628
	276,881	336,693	257,061	264,833	262,213
Application of Funds					
Community Support	10	412	625	366	326
Corporate Asset Management	17,393	18,398	118,042	55,170	24,499
Corporate Governance & Finance	5,051	3,633	2,068	1,035	1,532
Environmental Health	3,734	5,173	3,123	2,942	2,351
Fire	2,703	2,256	5,561	1,797	1,492
Police	3,362	2,333	2,672	2,885	3,255
Recreation & Culture	11,466	39,900	15,229	24,539	60,172
Transportation	62,825	304,238	97,489	60,875	70,363
Urban Planning & Development	10,883	5,707	2,996	13,629	12,027
Saskatoon Land	33,884	29,054	42,237	58,842	98,297
Utilities	72,808	62,966	76,229	52,634	55,999
	224,119	474,070	366,271	274,714	330,313
Increase (Decrease) in Unexpended Capital Financing	52,762	(137,377)	(109,210)	(9,881)	(68,100)
Unexpended Capital Financing, Beginning of Year	(194,483)	(57,106)	52,104	61,985	130,085
Unexpended Capital Financing, End of Year	\$ (141,721)	\$ (194,483)	\$ (57,106)	\$ 52,104	\$ 61,985

Summary of Public Utilities Operating Results**For the Years Ended December 31, 2019 to 2015**

(in thousands of dollars)

(unaudited)

	2019	2018	2017	2016	2015
Net surplus after deducting operating expenses, debt charges and contributions to reserves:					
Saskatoon Light & Power	\$ 23,016	\$ 22,697	\$ 24,660	\$ 23,063	\$ 21,319
Net Surplus	23,016	22,697	24,660	23,063	21,319
Amount contributed by Utilities to Revenue as Return on Investment	\$ 23,016	\$ 22,697	\$ 24,660	\$ 23,063	\$ 21,319

Summary of Reserves and Surplus**For the Years Ended December 31, 2019 to 2015**

(in thousands of dollars)

(unaudited)

	2019	2018	2017	2016	2015
Reserves					
Property Realized	\$ 43,781	\$ 40,734	\$ 30,901	\$ 21,717	\$ 27,792
Replacement	42,381	43,099	35,268	26,881	18,092
Future Expenses	145,729	169,694	141,136	109,765	93,009
Surplus (Deficit)	200	(3,019)	(3,100)	653	2,058
	\$ 232,091	\$ 250,508	\$ 204,205	\$ 159,016	\$ 140,951

Summary of Term Debt and Required Sinking Fund Consolidation of All Obligations**As at December 31, 2019 to 2015****(unaudited)**

	2019	2018	2017	2016	2015
Total Term Debt	\$ 331,413,653	\$ 358,983,525	\$ 349,153,177	\$ 318,771,454	\$ 263,051,368
Population Estimate at July 31 (1)	272,200	278,500	273,010	266,064	262,900
Gross Debt per Capita	\$ 1,218	\$ 1,289	\$ 1,278	\$ 1,198	\$ 1,001
Net Debt per Capita	\$ 1,199	\$ 1,272	\$ 1,265	\$ 1,188	\$ 994
Mill Rate Supported Debt	\$ 377	\$ 397	\$ 441	\$ 488	\$ 529
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 %	1.53 %	1.86 %	1.72 %	1.46 %

(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, 2019 to 2015****(unaudited)**

	2019	2018	2017	2016	2015
Waterworks Utility	\$ 16,140,370	\$ 23,290,018	\$ 30,327,183	\$ 37,170,298	\$ 43,853,933
Wastewater Utility	\$ 7,923,230	\$ 9,955,420	\$ 11,941,150	\$ 13,886,890	\$ 15,798,560
Gas Tax	\$ 5,068,033	\$ 9,974,638	\$ 16,627,895	\$ 23,065,231	\$ 29,284,796
P3	\$ 199,750,467	\$ 205,064,241	\$ 169,800,486	\$ 114,721,990	\$ 35,000,000
Total Debt Not Supported by Civic Mill Rate	\$ 228,882,100	\$ 248,284,317	\$ 228,696,714	\$ 188,844,409	\$ 123,937,289
Total Civic Mill Rate Debt	\$ 102,531,553	\$ 110,699,208	\$ 120,456,463	\$ 129,927,045	\$ 139,114,079
Total Term Debt	\$ 331,413,653	\$ 358,983,525	\$ 349,153,177	\$ 318,771,454	\$ 263,051,368
Sinking Funds Accumulated to Retire Debt	\$ (5,115,762)	\$ (4,715,417)	\$ (3,706,357)	\$ (2,685,616)	\$ (1,780,650)
Net Debt	\$ 326,297,891	\$ 354,268,108	\$ 345,446,820	\$ 316,085,838	\$ 261,270,718
Population Estimate at Dec. 31 (2)	272,200	278,500	273,010	266,064	262,900
Gross Debt per Capita	\$ 1,218	\$ 1,289	\$ 1,278	\$ 1,198	\$ 1,001
Net Debt per Capita	\$ 1,199	\$ 1,272	\$ 1,265	\$ 1,188	\$ 994
Mill Rate Supported Debt	\$ 377	\$ 397	\$ 441	\$ 488	\$ 529

(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, 2019****(unaudited)**

Year	Long-Term Debt Maturing	Percentage Yearly	Percentage Reduction Accumulated
2020	\$ 18,886,247	14.34 %	14.34 %
2021	13,107,949	9.96 %	24.30 %
2022	13,499,952	10.25 %	34.55 %
2023	8,998,233	6.83 %	41.39 %
2024	7,512,805	5.71 %	47.09 %
2025	3,819,000	2.90 %	49.99 %
2026	3,078,000	2.34 %	52.33 %
2027	3,171,000	2.41 %	54.74 %
2028	3,267,000	2.48 %	57.22 %
2029	3,368,000	2.56 %	59.78 %
2030	3,469,000	2.63 %	62.41 %
2031	3,575,000	2.72 %	65.13 %
2032	911,000	0.69 %	65.82 %
2043	244,750,467	34.18 %	100.00 %
Total Debt	331,413,653	100.00 %	
Sinking funds accumulated to retire debt	(5,115,762)	-	-
Net Debt	\$326,297,891	- %	

Summary of Property Assessment and Tax Levy

For the Years Ended December 31, 2019 to 2015

(unaudited)

	2019*	2018	2017*	2016	2015
Gross Assessments	\$ 46,354,613,030	\$ 45,895,563,135	\$ 45,959,955,680	\$ 33,857,081,395	\$ 33,140,448,115
Exemptions	10,508,887,425	10,430,652,235	10,066,975,145	7,600,970,280	7,549,330,626
Assessed Value for Taxation	\$ 35,845,725,605	\$ 35,464,910,900	\$ 35,892,980,535	\$ 26,256,111,115	\$ 25,591,117,489
Tax Rate:					
General	6.82	6.54	6.29	7.92	7.63
Library	0.70	0.65	0.65	0.80	0.77
Education:					
Public/Separate Board	4.12	4.12	4.13	5.03	5.03
Total	11.64	11.31	11.07	13.75	13.43
Property Roll Collections:					
Current	\$ 438,524,761	\$ 422,067,470	\$ 406,646,405	\$ 380,850,825	\$ 362,771,314
Arrears	11,504,573	10,188,342	10,484,884	8,470,615	8,709,950
Total Collected	\$ 450,029,334	\$ 432,255,812	\$ 417,131,289	\$ 389,321,440	\$ 371,481,264
Percentage of Levy Collected:					
Current	96.28 %	96.98 %	95.74 %	95.65 %	95.84 %
Current and Arrears	96.11 %	96.84 %	95.96 %	95.39 %	95.67 %
Taxes Outstanding:					
Current	\$ 11,226,572	\$ 10,497,249	\$ 9,513,185	\$ 10,448,938	\$ 7,820,928
Arrears	3,546,299	3,448,714	2,919,214	2,387,274	2,164,633
	\$ 14,772,871	\$ 13,945,963	\$ 12,432,399	\$ 12,836,212	\$ 9,985,561

* Reassessment Year

Saskatoon Economic Statistics

For the Years Ended December 31, 2019 to 2015

(unaudited)

	2019	2018	2017	2016	2015
Saskatoon population (December 31)*:	272,200	268,188	262,993	256,711	250,746
Annual change	1.50 %	1.98 %	2.45 %	2.38 %	1.38 %
Saskatoon inflation rate - annual change	1.60 %	2.30 %	1.80 %	1.20 %	1.90 %
Saskatoon unemployment rate - annual average	5.85 %	6.63 %	7.90 %	6.93 %	5.80 %
Number of Persons Employed in Saskatoon	179,771	174,800	170,050	168,300	169,675
Saskatoon Building Permits					
Total Number	3,369	3,566	3,998	3,950	4,327
Total Value	\$ 648,900	\$ 642,595	\$ 762,082	\$ 727,597	\$ 1,020,394
Annual Change	(5.52)%	(10.81)%	1.22 %	(8.71)%	(13.39)%

* 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**2019 Taxable Assessment**

(in thousands of dollars)

(unaudited)

Midtown Plaza Inc.	\$ 291,389
Boardwalk REIT Properties Holdings Ltd.	194,085
Mainstreet Equity Corp.	180,807
Concorde Group Corp.	142,923
Calloway REIT Saskatoon South	111,789
Boulevard Real Estate Equities	111,349
Pillar Properties Corp.	110,633
Saskatoon West Shopping Centres Limited	104,914
Centre at Circle & Eighth Property Inc.	102,942
959630 Alberta Inc.	102,276
CNH Canada Ltd.	85,826
The Saskatoon Co-operative Association Limited	81,901
Nexus Holdings Inc.	76,716
Deer Lodge Hotels Ltd.	75,199
Dream Asset Management Corporation	74,395

Summary of Expenses by Object**December 31, 2019**

(in thousands of dollars)

(unaudited)

	2019	2018	2017	2016	2015
Wages and Benefits	\$ 323,687	\$ 331,350	\$ 327,544	\$ 280,655	\$ 282,741
Contracted and General Services	169,029	159,645	149,564	161,007	188,684
Heating, Lighting, Power, Water and Telephone	115,688	109,870	106,737	97,683	99,809
Materials, Goods and Supplies	30,679	27,200	24,019	16,635	23,353
Finance Charges	26,912	24,266	14,132	16,465	12,098
Donations, Grants and Subsidies	9,415	10,068	10,752	9,888	11,679
Amortization	144,146	141,617	133,991	123,233	116,898
	\$ 819,556	\$ 804,016	\$ 766,739	\$ 705,566	\$ 735,262

Summary of Accumulated Surplus and Net Financial Assets (Debt)

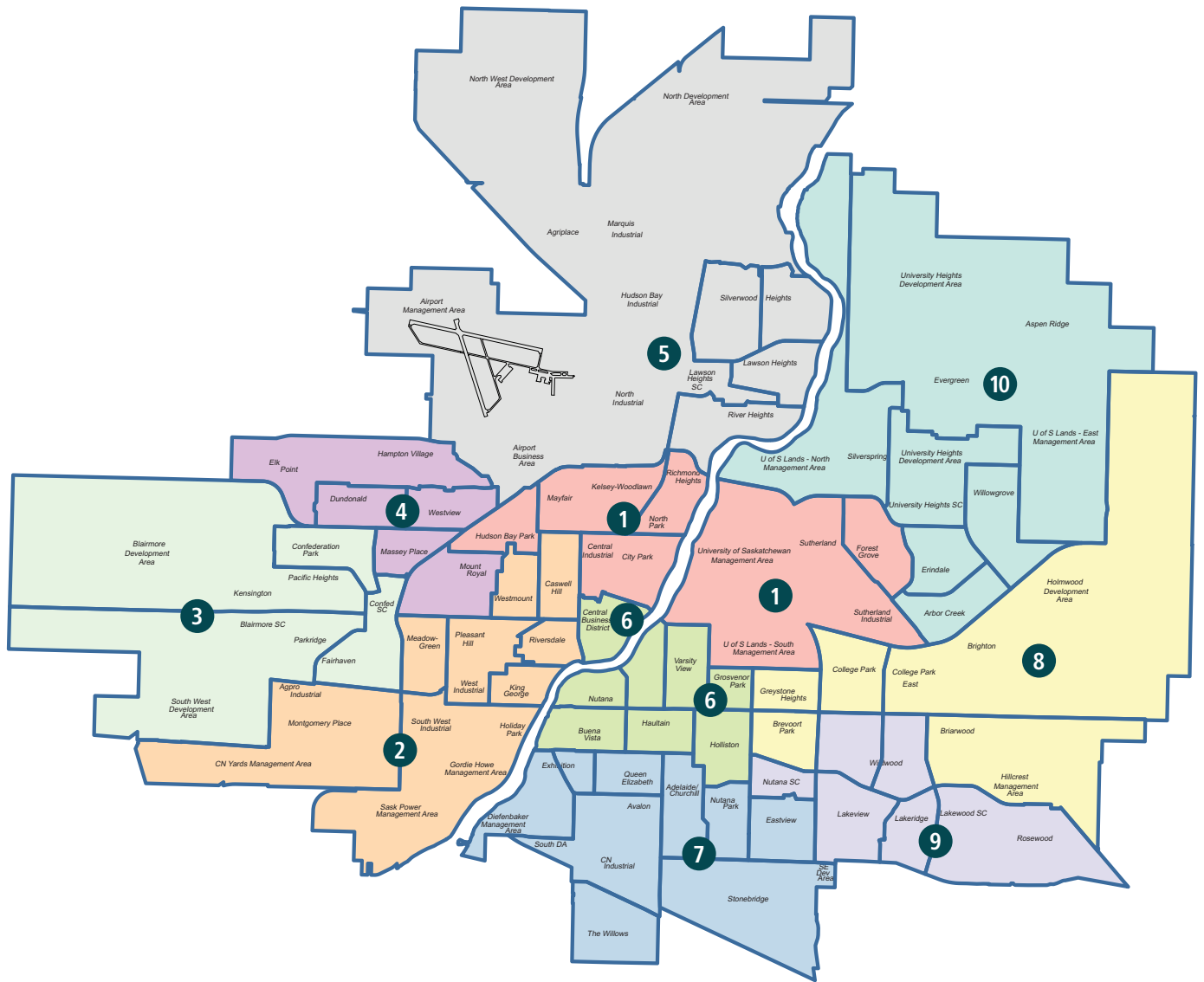
(in thousands of dollars)

(unaudited)

	2019	2018	2017	2016	2015
Accumulated Surplus	\$ 4,456,589	\$ 4,324,959	\$ 4,066,069	\$ 3,875,360	\$ 3,688,506
Net Financial Assets (Debt)	\$ 37,465	\$ (29,481)	\$ (114,264)	\$ (125,106)	\$ (57,943)

CITY OF SASKATOON WARD MAP

2019





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