

December 31, 2023

Annual Report

As reported on June 25, 2024



CITY OF
FORT SASKATCHEWAN
ALBERTA

Annual Report | December 2023

As reported on June 25, 2024

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OPERATING HIGHLIGHTS

Highlights from the year ended December 31, 2023 include:

- Dow Canada announced building the world's first net-zero-carbon integrated ethylene cracker and derivatives site in Fort Saskatchewan.
- Highest number of new housing starts since 2015.
- Construction on the Jubilee Recreation Centre modernization commenced.
- The Servicing Design Brief for the annexed lands was completed.
- A new Area Structure Plan was authorized for an area located south of Southfort Ridge-Meadows.
- Celebrated the opening of the new Transfer and Eco Station.
- Ribbon cuttings for the Lesley MacMillan Park in Southfort Meadows and Nature's Playground in the historic precinct.
- The Policing Committee Bylaw was amended.
- The Financial Reserve Policy was updated.
- A portion of River Road was converted into a pedestrian trail.
- The results of phase three of the Indoor Recreation Facility Program was included in 2024 budget deliberations.
- The Fire Master Plan was completed, resulting in the introduction of a second 24-hour shift, the creation of a Fire Safety Codes Officer and a Deputy of Emergency Management positions, and renovations at the Firehall.
- RCMP Annual Policing Plan, setting out strategic priorities for April 2023 to March 2024, was approved.
- An animal licensing project was conducted to contact pet owners to encourage compliance with the Animal Control Pet Licensing Bylaw.
- The City received a \$200,000 Northern and Regional Economic Development Program grant for the 104 Street Revitalization project.
- Three murals, a parklet, banner signs, and a Downtown Website were installed and completed as part of the Downtown Action Plan.
- Several positive tickets were issued to youth for behavior or positive actions toward safety in the community.
- 2023 property tax increase was the lowest among urban municipalities in the region and across the province.
- Direct Water Supply Functional Planning Study received \$200,000 funding through an Alberta Community Partnership grant.
- The Industrial Competitiveness Report and Implementation Plan was approved.
- The City hosted many successful special events for the public and saw an increase in community special event permits for use of the City's outdoor spaces.

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OPERATING BUDGET

In 2023, the City had a \$1,576,000 operating budget deficit, including a \$2,208,000 deficit from municipal operations and \$632,000 surplus from utility operations. The municipal operations deficit is mainly due to lower-than-expected court fines revenue, a one-time adjustment to the City's employee benefit obligations, increases in the RCMP policing contract. The deficit was partially offset by higher than expected investment interest revenue.

Revenues were \$76,000 above budget for the year. Investment income, other revenues, user fees and charges and Government transfers-operating were higher than budgeted for the year. However, fines and penalties and property taxes were below budget.

Operating expenses were \$2,060,000 above budget for the year, which includes a one-time adjustment to the City's Employee Benefit Obligations of \$1,078,000 to accrue non-vesting sick leave obligations. Other variances in operating expenses are the result of timing differences related to grant or reserve funded expenditures and one-time projects that carried forward from prior years. The 2023 variance includes reserve funded items such as the City's contribution to the Highway 15 Pedestrian Bridge that were approved in prior years. Purchases from other governments includes a variance for higher than expected policing services, resulting from the final reconciliation of the RCMP's 2022/2023 fiscal year.

Other items were \$455,000 above budget for the year. Higher than expected Transfers to Reserves relate to the decision to allocate part of the 2023 tax assessment growth revenue to fire hall renovations. Operations funded from reserves were higher than budget due to funding of one-time projects that were carried over from 2022, such as the City's contribution to the Highway 15 Pedestrian Bridge.

Additional information about operating variances is available in the Analysis of Significant Variances section beginning on page 5 of this report.

CAPITAL PROJECTS

The 2023 capital program includes 45 capital projects. At December 31, 2023, the City had 22 completed projects, 19 projects were in progress, two projects were on hold and two projects were cancelled.

The City spent \$19,828,000 on capital projects in 2023 and is expecting to spend an additional \$23,933,000 to complete current projects.

FINANCIAL POSITION

At December 31, 2023, the City had net financial assets of \$37,752,000 compared to \$36,526,000 in net financial assets restated as at December 31, 2022.

Significant changes in net financial assets during 2023 include increases in cash and cash equivalents, trade and other receivables, trade payables, employee benefit obligations and deposits on accounts, and decreases in investments, and long-term debt.

FINANCIAL RESULTS FROM OPERATIONS

<i>Expressed in \$000's</i>	Budget	2023	Variance	2022 Restated
Operating Revenue				
Property Taxes	54,628	54,431	(197)	51,982
Utility User Rates	20,437	20,445	8	20,499
User Fees and Charges	7,551	7,941	390	7,470
Fines and Penalties	2,986	1,137	(1,849)	2,211
Investment Income	2,515	3,374	859	2,136
Government Transfers – Operating	1,875	2,195	320	2,103
Other Revenue	18	563	545	683
Total Operating Revenue	90,010	90,086	76	87,084
Operating Expenses				
Salaries, Wages, and Benefits	(33,466)	(34,750)	(1,284)	(31,039)
Purchases from other Governments and Agencies	(16,326)	(16,821)	(495)	(15,381)
Contracted Services	(7,144)	(8,595)	(1,451)	(8,047)
Service Maintenance Contracts	(4,526)	(3,384)	1,142	(3,801)
Materials and Supplies	(3,981)	(4,121)	(140)	(4,040)
Utilities	(2,996)	(3,246)	(250)	(3,173)
Transfers to Organizations and Individuals	(1,967)	(3,142)	(1,175)	(1,788)
General Administration	(966)	(1,025)	(59)	(933)
Interest on Long Term Debt	(826)	(792)	34	(922)
Insurance	(817)	(854)	(37)	(786)
Training and Development	(716)	(513)	203	(419)
Advertising and Printing	(587)	(367)	220	(400)
Contaminated Sites Revaluation	-	(11)	(11)	(1,011)
Other Expenses	(1,460)	(217)	1,243	(194)
Total Operating Expenses	(75,778)	(77,838)	(2,060)	(71,934)
Operating Budget Deficit before Other Items	14,232	12,248	(1,984)	15,150
Other Items				
Net Operating Transfers (to) from Reserves	(10,828)	(10,408)	420	(10,070)
Repayment of Long-Term Debt	(3,404)	(3,416)	(12)	(3,498)
Net Other Items	(14,232)	(13,824)	408	(13,568)
Operating Budget Surplus (Deficit)	-	(1,576)	(1,576)	1,582

The operating budget surplus (deficit) includes transfers to and from reserves and debt repayments that are excluded from Public Sector Accounting Standards ("PSAS") financial reporting, and excludes amortization and gains or losses on the disposal of tangible capital assets that are included in PSAS. An unconsolidated statement of operations that is consistent with PSAS has been included in Appendix 1. Net variances from the operating budget by departments are also included in Appendix 1.

ANALYSIS OF SIGNIFICANT VARIANCES

SURPLUS VARIANCES

Investment Income

Investment income was \$859,000 above budget in 2023. This variance is due to increased investment balances and higher yields.

At December 31, 2023, the long-term investment balances were \$7,000,000 higher than budgeted. Short term investments were earning yields of 1.73% more than budgeted.

Service and Maintenance Contracts

Spending on service and maintenance contracts was \$1,142,000 below budget in 2023.

The budget variance is mainly due to a delay in automated traffic enforcement camera ticketing earlier in the year which offsets the lower fines and penalties revenue.

A change in the solid waste service maintenance provider in mid 2023 resulted in significant cost savings for the City, as well.

Other Expenses

In June 2023, Council allocated the 2023 tax assessment growth revenue as follows:

- \$681,000 to fund the implementation of part of the Fire Services Master Plan; and
- \$519,000 was transferred into the Financial Stabilization and Contingency reserve.

A \$1,202,000 placeholder was added to the Other Expenses line in the budget.

Other Surplus Variances

- Revenue from user fees and charges were \$390,000 above budget due to higher-than-expected revenue from planning and development permits.
- Government Transfers were \$320,000 above budget due mainly to grant funding for the Urban Forest project.
- Training and development and advertising and printing are both at budget at the end of the year.
- Other revenues were higher than budgeted in 2023 primarily due to the City accepting cash in lieu of a local improvement and the receipt of insurance proceeds from prior years,

Financial Report for the year ended December 31, 2023 (UNAUDITED)

Rounded to the nearest thousand dollars, except where otherwise stated

DEFICIT VARIANCES

Fines and Penalties

Revenue from fines and penalties were \$1,849,000 below budget in 2023. Court fines from automated traffic enforcement ticketing are lower than budgeted while fine revenue from tax penalties is above budget.

Court fines were \$2,059,000 below budget in 2023. The City hired a new automated traffic enforcement contractor and replaced its aging intersection safety devices in early 2023. The decrease in traffic fine revenue is due to the change over period where tickets were not being issued. The City expects the court fine revenue to return to normal in 2024. The decrease in court fine revenue is partially offset by a decrease in the service maintenance contract expense for ticketing processing.

Court Fines Expressed in \$000s	Year Ended December 31, 2023		
	Budget	Actuals	Variance
Traffic fines	(2,613)	(554)	2,059
Fine Processing Costs	815	47	(768)
Net loss in revenue from traffic fines	(1,798)	(507)	1,291

Contracted Services

Expenses for contracted services were \$1,451,000 higher than budget in 2023 due to higher than expected repairs and maintenance costs, consulting and professional fees, and equipment rental costs.

The variance in consulting and professional fees relates primarily to one-time grant and reserve funded projects that carried over into 2023 from prior periods.

The City incurred higher than expected expenses for repairs and maintenance due to an increase in the traffic signal maintenance contract and unexpected additional repairs of traffic lights.

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Salary, Wages and Benefits

Expressed in \$000s	Results for the Year Ended December 31, 2023		
	Budget	Actuals	Variance
Staff Surplus before budgetary allowance and sick leave benefit	34,268	33,672	(596)
Budgetary allowance	(802)	-	802
Non-Vesting Sick Leave Benefit	-	1,078	1,078
Net Staff Surplus	33,466	34,750	1,284

Salaries, wages, and benefits were \$1,284,000 higher than budgeted in 2023. Staff costs were \$596,000 below budget for the year before an \$802,000 budgetary allowance for vacancies and salary growth, and a one-time adjustment of \$1,078,000 to accrue non-vesting sick leave benefits.

In 2023, the City accrued a one-time adjustment for non-vesting sick leave benefit of \$1,078,000. This accrual primarily relates to sick leave benefits earned prior to 2023. The benefit was valued by an actuary and represents a best estimate of the excess sick leave that will be used in future years.

Purchases from Other Governments

Expressed in \$000s	Results for the Year Ended December 31, 2023		
	Budget	Actuals	Variance
Wastewater Management Services	5,700	5,460	(240)
Policing Services	5,356	6,520	1,163
Water Supply Services	4,344	3,976	(368)
Commuter Transit Services	424	342	(82)
Assessment Services	413	434	(21)
Other	89	89	-
Total Purchases from Other Governments and Agencies	16,326	16,821	495

Purchases from other governments were \$495,000 above budget in 2023.

Policing services were \$1,163,000 over budget by the end of the year due to the final reconciliation of the RCMP's 2022/2023 fiscal year coming in higher than previously forecasted. Increased staffing costs related to overtime and higher staffing levels, as well as an 17.7% increase indirect costs primarily related to higher costs for RCMP K Division administration.

Other Deficit Variances

Transfers to individuals and organizations were higher than expected due to the City's contribution to the Highway 15 Pedestrian Bridge, which was funded from reserves.

Property taxes were \$197,000 below budget in 2023 due to the Province funding 50% of the grants in place of taxes for provincially owned properties.

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UTILITY OPERATIONS

Water supply, sewer service, and solid waste are 100% utility user rate funded. Property taxes are not used to subsidize utility operations. Likewise, utility user rates do not subsidize the general operations of the City.

Expressed in \$000s	Variances from utilities operating budget			
	Water Supply	Sewer Service	Solid Waste	Total Utilities
For the year ending December 31, 2023				
Revenue				
Utility user rates	101	(68)	(26)	7
Other revenue	(106)	12	39	(55)
Expenses				
Salaries, wages and benefits	(88)	31	67	10
Commission charges	368	240	-	608
Contracted services	(10)	(161)	470	299
Other expenses	52	(10)	(38)	4
Reserve transfers and debt repayment	(163)	(18)	(60)	(241)
Operating Budget Surplus	154	26	452	632

The City's utility operations had a \$632,000 surplus compared to budget in 2023.

The combined utility-user rates revenue from water and sewer were \$33,000 lower than budget in 2023, which was mostly due to a decrease in industrial effluent discharge affecting sewer consumption. The reduced revenue was partially offset by decreases in commission charges of \$608,000.

Contracted services for solid waste were \$470,000 below budget due to a change in the solid waste service provider in May.

CAPITAL BUDGET HIGHLIGHTS

The 2023 Capital Program included 10 new projects, 32 multi-year projects that were carried forward from 2022, and five projects that were approved through the operating budget. At December 31, 2023 the City had completed 22 capital projects, while 19 were in progress, two were on hold, and the two Veterans Way projects were cancelled. The capital programs are summarized below. Additional project level details are attached in Appendix 3.

	Carried Forward from 2022	2023 Capital Budget	Authorized in 2023	Authorized Capital Expenditure	2023 Expenditure	Forecast Expenditure	Forecast Surplus (Deficit)
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
General Administration	333	281	-	614	(431)	(313)	(130)
Fire Services	-	260	250	510	(249)	(241)	20
Common Services & Equipment Pool	1,961	2,010	-	3,971	(2,351)	(1,708)	(88)
Roads & Transportation	7,091	7,725	-	14,816	(9,757)	(3,782)	1,277
Recreation Services	3,376	18,070	-	21,446	(4,513)	(17,381)	(448)
Culture Facilities & Programs	211	51	135	397	(274)	(123)	-
Utility Rate Funded Projects	279	600	200	1,079	(1,104)	(388)	(413)
Levy Funded Projects	1,000	-	-	1,000	(1,150)	-	(150)
Total	14,251	28,997	585	43,833	(19,827)	(23,936)	68

NEIGHBOURHOOD

REHABILITATION PROJECTS

The 2023 neighbourhood rehabilitation program includes 103 Street from 99 Ave to 98 Ave, 104 Street from 99 Ave to 100 Ave, 108 Street north of 102 Ave, Lowe Ave from Elizabeth Drive to Jubilee Drive, and Fort Centre Park Store Ponds in construction. Additionally, landscaping for the 2022 projects on 101 Street and 108 Street between 101 Ave and 102 Ave was completed in 2023.

HIGHWAY 15 BRIDGE TWINNING

The Province completed work on twinning the Highway 15 Bridge, by adding an underslung pedestrian bridge. The City is working closely with the Province to coordinate river valley enhancement projects.

JUBILEE RECREATION CENTRE

MODERNIZATION CONSTRUCTION

Construction commenced in summer 2023 and the project is expected to be completed in 2025. Renovations will include the lobby, washrooms, showers, concession, meeting rooms, change rooms and lease spaces.

SOUTHFORT MEADOWS PARK

AMENITY

The new amenity includes a lit hard surfaced boarded rink, support building, parking lot, skating area and plaza.

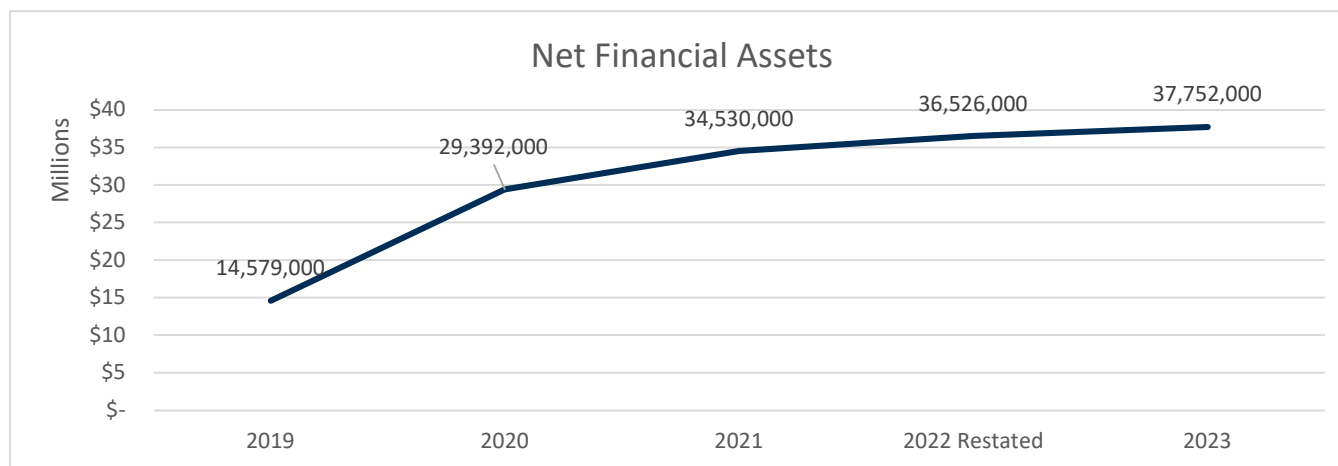
FINANCIAL POSITION HIGHLIGHTS

An unconsolidated statement of financial position for the City of Fort Saskatchewan has been included in Appendix 1. The statement of financial position does reflect the adoption of new accounting standards in 2023, including PS3280 Asset Retirement Obligations.

NET FINANCIAL ASSETS

As at December 31, 2023, the City had net financial assets of \$37,752,000 compared to the net financial assets of \$36,526,000 at December 31, 2022 (restated).

Net financial assets refer to the financial assets of the City less all liabilities, including long-term debt.



CASH AND CASH EQUIVALENTS

The City maintains funds expected to be used in the next twelve months in operating accounts, notice of demand accounts, or cashable guaranteed investment certificates. Funds expected to be needed over longer time horizons are invested in accordance with the City's investment policy.

At December 31, 2023 the City had the following cash and short term deposits:

Cash and Cash Equivalents	December 31, 2023		December 31 2022	
	Balance \$000	Interest Rate	Balance \$000	Interest Rate
Operating Accounts	20,279	4.05%	5,381	4.71%
Notice of Demand Accounts	332	5.95%	314	5.20%
Total	20,611	4.08%	5,695	4.74%

The City's notice of demand accounts earn interest at 5.95% and are redeemable upon 90 days' notice. The City's operating and notice of demand accounts earn variable rates of interest and are therefore subject to interest rate risk.

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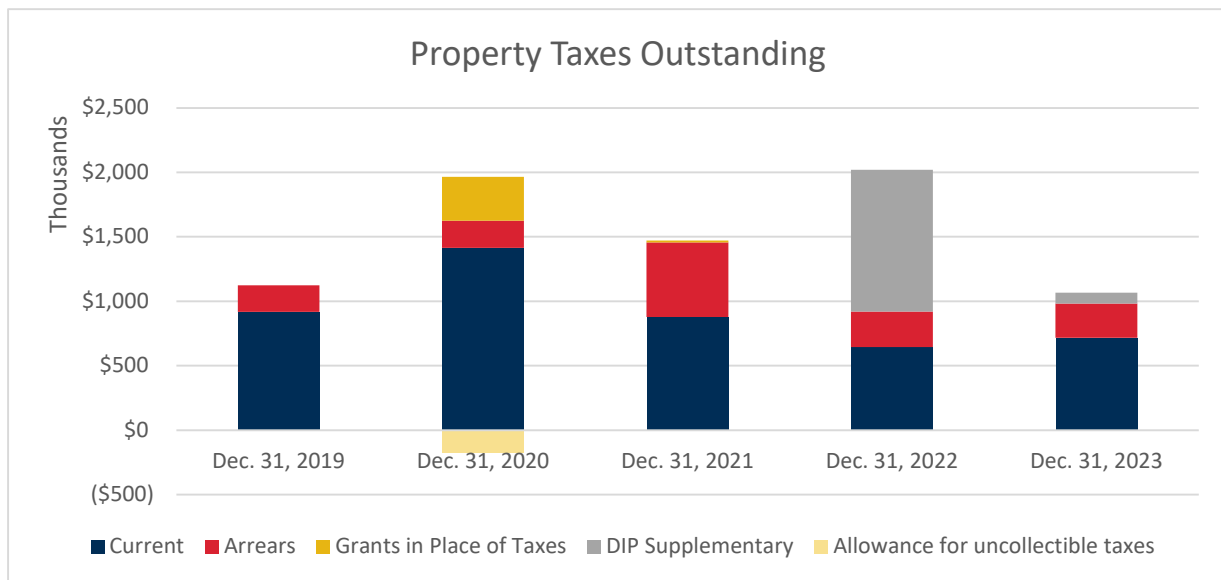
INVESTMENTS

	December 31, 2023			December 31, 2022		
	Average Yield	Average Years to Maturity	Book Value \$000	Average Yield	Average Years to Maturity	Book Value \$000
Cashable Guaranteed Investment Certificates	5.23%	0.09	18,500	4.98%	0.40	39,500
Guaranteed Investment Certificates	2.58%	1.87	35,000	2.55%	2.57	28,480
Long-term Bond	-	-	-	2.61%	0.49	1,933
Long-term Note	-	0.36	1,000	5.00%	1.36	1,000
Other	9.82%	n/a	120	2.16%	n/a	64
Total	3.36%	1.23	54,620	3.94%	1.29	70,977

The City manages interest rate risk in its long-term investment portfolio by purchasing securities with maturity dates ranging from one to six years so that only a portion of the City's long-term portfolio is exposed to interest rate risk in any given year.

ATB Financial, Canadian Western Bank, Scotia Bank and Raymond James Ltd. are designated financial institutions for investment purposes, pursuant to the Banking Administration Bylaw C24-18.

PROPERTY TAXES RECEIVABLE



At December 31, 2023, \$1,066,000 in property taxes were receivable compared to \$2,019,000 at December 31, 2022. The outstanding property taxes consisted of \$716,000 due from the 2023 tax year, \$267,000 due from prior years, and \$83,000 due for supplementary property taxes on designated industrial properties that were billed in December 2023. Property taxes outstanding from prior years consists of \$206,000 was levied in 2022 and \$61,000 in prior years.

Financial Report for the year ended December 31, 2023 (UNAUDITED)

Rounded to the nearest thousand dollars, except where otherwise stated

LONG-TERM DEBT

Projects	Weighted Average Interest Rate	Dec 31, 2023 \$000	Dec 31, 2022 \$000	Fully Repaid
Debentures				
Dow Centennial Centre	5.705%	-	1,127	December 2023
Sewer Service Reline	2.371%	1,394	1,871	December 2029
City Hall	3.308%	8,544	9,340	December 2026
100 Avenue Rehab	3.571%	3,981	4,322	September 2035
Protective Services Building	3.136%	7,502	8,067	December 2036
Pointe Aux Pins Waterline	4.990%	141	146	December 2042
Total Debentures		21,562	24,873	
Capital Leases				
Capital Lease Obligations		56	99	June 2028
Total Long-Term Debt		21,618	24,972	

The City borrows money to fund capital projects by issuing debentures and entering into capital leases. The debt outstanding at December 31, 2023 is \$21,618,000.

During 2023, the City paid \$3,311,000 in principal and \$820,000 in interest expense to service debentures and \$89,000 in principal and \$3,000 in interest to service existing and new capital leases. The City completed payment on the debentures for the Dow Centennial Centre at the end of 2023.

Debentures are paid semi-annually or annually in accordance with the terms of the debenture. Capital leases have monthly or annual payments up to the year 2028 with implied interests ranging from 9.16% to 14.68%.

At December 31, 2023, the City was using 16% of its provincial Debt Limit (December 31, 2022 – 19%) and 12% of its provincial Service on Debt Limit (December 31, 2022 – 19%). The City's capital leases do not impact its debt limit or debt service limit.

FINANCIAL RESERVES

In 2023, the City had \$65,587,000 in financial reserves, of which \$18,991,000 is committed and the remaining \$46,596,000 is uncommitted. The City's 2023 optimal uncommitted balance for the reserves is \$47,856,000.

At December 31, 2023, the stabilization and contingency reserves, projects reserves, and infrastructure lifecycles reserves were below their optimal balances.

The optimal balances for the reserves are calculated in accordance with the Financial Reserves Policy, FIN-021-C. Certain optimal balances are based on the expected drawdowns on the reserve identified in the 10-year capital plan within the next five years.

Appendix 1 includes a summary of the City's financial reserve balances and commitments.

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Appendix 1

SUPPLEMENTARY FINANCIAL INFORMATION

STATEMENT OF FINANCIAL POSITION

(Unaudited)

	December 31, 2023	December 31, 2022 Restated
	\$000s	\$000s
Financial Assets		
Cash and Cash Equivalents	20,611	5,695
Revenues Receivable		
Property Taxes Receivable	1,066	2,019
Government Transfers Receivable	940	1,581
Trade and Other Receivables	6,901	5,319
Inventory Held for Resale	1,456	1,441
Investments	54,620	70,977
Total Financial Assets	85,594	87,032
Liabilities		
Accounts Payable and Accrued Expenses		
Trade Payables	(8,567)	(7,715)
Employee Benefit Obligations	(2,620)	(1,583)
Payroll and Remittances	(1,091)	(1,186)
Interest Payable	(124)	(136)
Deposits on Account	(2,162)	(1,783)
Deferred Revenue	(6,751)	(8,258)
Liability for Contaminated Sites	(1,356)	(1,366)
Asset Retirement Obligations	(3,553)	(3,507)
Long-Term Debt	(21,618)	(24,972)
Total Liabilities	(47,842)	(50,506)
Net Financial Assets	37,752	36,526
Other Assets		
Tangible Capital Assets	524,055	517,405
Prepaid Expenses	534	806
Inventories of Supplies	734	624
Total Other Assets	525,323	518,835
Accumulated Surplus	563,075	555,361

This statement of financial position for the City of Fort Saskatchewan has not been consolidated with the Fort Saskatchewan Public Library ("Library"). The annual financial statements are prepared in accordance with PSAS, which require that the City's financial statement be consolidated with the Library. This statement does not reflect changes to PSAS that are effective for 2023.

Supplementary Financial Information (UNAUDITED)

Rounded to the nearest thousand dollars, except where otherwise stated

STATEMENT OF OPERATIONS

(Unaudited)

	Year ended December 31		
	2023	2023	2022
	Budget	Actuals	Restated Actuals
	<i>Expressed in \$000s</i>		
Operating Revenue			
Property Taxes	54,628	54,431	51,982
Utility User Rates	20,437	20,445	20,499
User Fees & Charges	7,551	7,941	7,470
Fines and Penalties	2,986	1,137	2,210
Government Transfers - Operating	2,515	3,374	2,104
Investment Income	1,875	2,195	2,136
Other Revenue	18	563	682
Total Operating Revenue	90,010	90,086	87,083
Operating Expenses			
Infrastructure & Planning Service			
Public Works	(18,395)	(19,986)	(19,916)
Fleet, Facilities, & Engineering	(12,813)	(10,347)	(8,936)
Planning & Development	(1,977)	(2,073)	(1,553)
Economic Development	(1,031)	(999)	(920)
	(34,216)	(33,405)	(31,325)
Community and Protective Services			
Culture & Recreation Services	(11,346)	(11,342)	(10,714)
Protective Services	(9,606)	(9,661)	(8,150)
Fire Services	(4,472)	(4,820)	(4,018)
Family & Community Support Services	(1,489)	(1,283)	(1,323)
	(26,913)	(27,106)	(24,205)
Corporate Services Division			
Information Technology	(3,488)	(3,292)	(3,242)
Legislative Services	(1,867)	(1,938)	(1,781)
People Services	(1,714)	(1,687)	(1,480)
Financial Services	(1,916)	(1,590)	(1,482)
Corporate Communications	(808)	(812)	(759)
	(9,793)	(9,319)	(8,744)
Senior Leadership	(2,169)	(2,235)	(2,200)
Elected Officials	(559)	(508)	(466)
Fiscal Services	(2,145)	(3,786)	(2,947)
Utility Operations	(19,699)	(19,111)	(18,938)
Total Operating Expenses	(95,494)	(95,470)	(88,826)
Deficit before Other Items	(5,484)	(5,384)	(1,743)
Other Items			
Contributed Tangible Capital Assets	3,460	4,932	4,089
Government Transfers - Capital	11,261	7,295	4,543
Developer Levies	-	871	1,444
Community Capital Funding	-	-	625
Gain (Loss) from Annexation	-	-	52
Net Other Items	14,721	13,098	10,753
Operating Surplus	9,237	7,714	9,010

This statement of operations for the City of Fort Saskatchewan has not been consolidated with the Fort Saskatchewan Public Library ("Library"). The annual financial statements are prepared in accordance with PSAS, which require that the City's financial statements be consolidated with the Library. This statement does not reflect changes to PSAS that are effective for 2023.

Supplementary Financial Information (UNAUDITED)

Rounded to the nearest thousand dollars, except where otherwise stated

NET OPERATING BUDGET VARIANCES BY DEPARTMENT

Expressed in \$000s	Year ended		
	Budget	Actuals	Variance
Infrastructure & Planning Division			
Public Works	(8,664)	(9,027)	(363)
Fleet, Facilities, & Engineering	(9,168)	(8,835)	333
Planning & Development	(611)	(247)	364
Economic Development	(586)	(526)	60
Total Infrastructure & Planning Division	(19,029)	(18,635)	394
Community & Protective Services Division			
Culture and Recreation Services	(5,317)	(5,100)	217
Protective Services	(5,917)	(8,020)	(2,103)
Fire Services	(4,299)	(4,702)	(403)
Family & Community Support Services	(618)	(456)	162
Total Community & Protective Services Division	(16,151)	(18,278)	(2,127)
Corporate Services Division			
Information Technology	(3,262)	(3,392)	(130)
Legislative Services	(1,829)	(1,897)	(68)
People Services	(1,915)	(1,580)	335
Financial Services	(1,664)	(1,529)	134
Corporate Communications	(803)	(813)	(9)
Total Corporate Services Division	(9,472)	(9,210)	262
Senior Leadership	(1,932)	(1,836)	96
Fiscal Services	47,132	46,253	(879)
Elected Officials	(548)	(502)	46
Utility Operations	-	632	632
Operating Budget Deficit	-	(1,576)	(1,576)

Supplementary Financial Information (UNAUDITED)

Rounded to the nearest thousand dollars, except where otherwise stated

FINANCIAL RESERVE BALANCES AND COMMITMENTS

	Dec 31 2022 Balance	2023 Activity			Dec 31 2023 Balance	Remaining Commitments	Uncommitted Balance	2023 Optimal Balance	Over (Under) Funded
		Contributions	Interest	Withdrawals					
<i>Expressed in 000's</i>									
Stabilization and Contingency									
Financial Stabilization and Contingency	14,395	519	-	(1,602)	13,312	1,318	11,994	15,118	(3,124)
Snow and Ice Removal	504	189	-	(112)	581	189	392	1,101	(709)
Total Stabilization and Contingency	14,899	708	-	(1,714)	13,893	1,507	12,386	16,219	(3,833)
Projects									
Municipal Operating Projects *	853	-	-	(25)	828	559	269	600	(331)
Utility Operating Projects *	180	-	-	-	180	30	150	180	(30)
Future Facility Operating	7,971	1,101	-	-	9,072	10,359	(1,287)	-	(1,287)
Capital Projects *	8,808	3,668	-	(5,248)	7,228	2,751	4,477	9,185	(4,708)
Land Purchases	2,299	-	-	(108)	2,191	214	1,977	-	1,977
Total Projects	20,111	4,769	-	(5,381)	19,499	13,913	5,586	9,965	(4,379)
Infrastructure Lifecycle									
Municipal Infrastructure and Equipment	11,343	2,590	526	(1,941)	12,518	2,001	10,517	11,312	(795)
Facility Lifecycle and Maintenance*	2,116	65	88	(182)	2,087	-	2,087	1,600	487
Utilities Infrastructure and Equipment	7,156	3,322	367	(3,938)	6,907	1,268	5,638	6,620	(993)
Total – Infrastructure Lifecycle	20,615	5,977	981	(6,061)	21,512	3,269	18,241	19,532	(1,301)
Specific Purpose									
Art in Public Places	171	20	-	-	191	-	191	-	191
Economic Development	1,042	21	-	(178)	885	164	721	750	(29)
Family and Community Support Services	67	-	-	-	67	-	67	-	67
Health, Safety, and Wellness	689	117	-	-	806	148	658	-	658
River Valley Enhancement	445	89	-	(37)	497	40	457	-	457
Total - Specific Purpose	2,414	247	-	(215)	2,446	352	2,094	750	1,344
Restricted Reserves									
Contributions in Lieu of Municipal Reserve Land	51	19	1	(12)	59	-	59	-	59
Youth Drug and Safety Education	20	-	1	-	21	-	21	-	21
Fire Waterline	882	-	-	(109)	773	-	773	-	773
Perpetual Care *	622	43	26	(85)	606	21	585	1,390	(805)
Transportation Assistance**	63	-	-	(63)	-	-	-	-	-
Westpark Estates Community Enhancement	551	-	-	-	551	-	551	-	551
Total - Restricted Reserves	2,189	62	28	(269)	2,010	21	1,989	1,390	599
Developer Levies	6,208	871	266	(1,116)	6,229	(71)	6,300	-	6,300
Total Reserves	66,436	12,634	1,275	(14,758)	65,587	18,991	46,596	47,856	(1,260)

* Estimated balance only and may be subject to change

** Transportation Assistance Reserve closed in 2023

STRATEGIC PLAN UPDATE

In June 2022, the City adopted a strategic plan for 2023 – 2026, identifying five goals and a number of strategic initiatives to advance those goals. The report below indicates the progress made toward those goals between January to April 2023.

WELL-PLANNED COMMUNITY AND RESILIENT ECONOMY

Goal	Strategically plan, prepare, and manage responsible and sustainable growth for our residents and businesses.
Outcome	Excellence in planning and land use has balanced quality of life, sustainability, and economic development that has shaped how our community has grown to maintain its smalltown feeling, a strong sense of community and a resilient local economy.

Strategic Initiatives	Progress
Creation of a new Land Use Bylaw to align with the Municipal Development Plan, promoting efficiency and cohesion between plans.	<ul style="list-style-type: none"> As part of ongoing efforts to align the City's Land Use Bylaw with the Municipal Development Plan, the City will be managing this project with internal staff. The City will be launching a series of community engagement activities. These sessions are pivotal to ensuring that the perspectives and insights of our community are integrated into the development of the new Land Use Bylaw. The initial community engagement sessions will focus on our mature neighbourhoods.
Municipal Development Plan (2021) implementation of policies, strategies, and planning projects to help achieve the Community Direction Statement for the future of the City with 50,000 residents.	<ul style="list-style-type: none"> Implementation items from the Municipal Development Plan that are now complete include the Area Structure Plan Terms of Reference, Downtown Action Plan, FDI Strategy, Public Engagement Framework Update, and Transit Service Levels Review. Implementation items that are in progress include creation of the new Land Use Bylaw and Infill Strategy, and the Urban Forest Protection and Enhancement Plan. Future items include the Open Spaces Master Plan, Wayfinding Strategy, and Urban Design initiatives.

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Appendix 2 - Strategic Plan Update

Strategic Initiatives	Progress
<p>Downtown Action Plan (2021) implementation of recommendations to help attract customers, new development and increase the vibrancy of downtown</p>	<ul style="list-style-type: none"> The Downtown Action Plan is expected to be completed by early 2024. Of the 23 recommendations, 19 have been completed, 1 will be complete at the beginning of 2024 (review of the Shape Your Community Grant), 1 is ongoing (identifying and implementing a new City-led event in downtown), and 2 recommendations will be continued and transitioned into the Downtown Development Strategy (offering proactive design work and reviews to attract development and connecting with niche developers to promote new investment). The Downtown Development Strategy was approved by Council during the Budget Process with a focus on increasing private investment/infill development, reducing commercial vacancy, and increasing residential density in the Downtown. A final Downtown Action Plan Update to Council is scheduled for early 2024
<p>Development of growth/annexation area servicing plans and levy plans to prepare lands for future use</p>	<ul style="list-style-type: none"> The Levy Development is underway.
<p>Development of School Board Joint Use and Planning Agreements to enable the integrated and long-term planning and coordinated placement of new school sites and redevelopment of existing school sites</p>	<ul style="list-style-type: none"> Discussion between the City and School Boards is on-going.
<p>Edmonton Metropolitan Region Board Growth Plan interim review and update with Council.</p>	<ul style="list-style-type: none"> Updates to the Regional Plan will adopt an evidence-based methodology, aiming for a balanced approach that considers economic opportunities alongside environmental and community well-being. The inclusion of geospatial analysis and the acknowledgment of changing work patterns, such as the shift towards remote work, demonstrate a proactive approach to using data and technology for informed planning. This strategy is designed to support the resilience, vitality, and economic competitiveness of the Edmonton Metropolitan Region.
<p>Alberta Industrial Heartland Association, Edmonton Global and other regional economic development initiatives participation with strategic and economic benefit for the City</p>	<ul style="list-style-type: none"> The City of Fort Saskatchewan gave written notice to withdraw as a shareholder of Edmonton Global in late 2023. The City attended meetings and engaged with Alberta Industrial Heartland Association (AIHA), Edmonton Global, and Greater Edmonton Economic Development Team on regional initiatives and projects. The City attended the AIHA Stakeholder event and the City of Fort Saskatchewan is host to several of the major projects discussed, including Dow’s proposed Path2Zero, Wolf Midstream, Keyera Key Access Pipeline System, and Aurora Hydrogen.

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Appendix 2 - Strategic Plan Update

Strategic Initiatives	Progress
Coordination for designated industrial zone policy and development permit processes with Alberta Industrial Heartland Association to manage and encourage sustainable industrial growth	<ul style="list-style-type: none">• The Designated Industrial Zones (DIZ) initiative aims to streamline regulations, ensuring efficiency, certainty, and consistency to attract growth and investment in DIZ areas. This involves aligning municipal development permit requirements across municipalities within the DIZ.• The City remains actively engaged in collaboration with the Alberta Industrial Heartland Association (AIHA) on this effort. This initiative is ongoing, with AIHA anticipated to coordinate future meetings with municipalities.• There are several sub-projects of note with the DIZ, including the IH - DIZ Air Task Team, the AIHA Master Drainage Plan, DIZ-related Road Infrastructure Analysis & Recommendations Study which the City is working collaboratively to support.• The final DIZ boundaries were confirmed in late 2023 after consultation with the City of Fort Saskatchewan.

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Appendix 2 - Strategic Plan Update

STRATEGICALLY MANAGED INFRASTRUCTURE

Goal	Maximize our existing infrastructure and plan for long-term efficiency, cost and resiliency when considering new infrastructure.
Outcome	Strategic investment and strong asset management practices have ensured critical infrastructure is in place, maintained, optimized, and strategically planned to meet the future needs of the community.

Strategic Initiatives	Progress
Asset Management continued implementation of the program that enables coordinated, cost effective and sustainable approaches for stewardship of the City's resources.	<ul style="list-style-type: none"> One City department is nearing the end of their pilot of the new asset management software. Implementation will start to expand to other departments in 2024.
Neighbourhood Rehabilitation Study to determine and validate long-term costing of the program to ensure a reliable road and utility network by replacing infrastructure at the end of its functional life.	<ul style="list-style-type: none"> The study is complete with presentation to Council scheduled for early 2024 at a Committee of the Whole meeting.
Determine the preferred option to meet future water needs as the City's demands continue to increase.	<ul style="list-style-type: none"> Work is underway. A fiscal analysis of the options will be finalized in early 2024.
Assess existing storm ponds and develop a Stormwater Drainage Plan that ensures best practices and climate change readiness standards that are incorporated into development regulations and maintenance processes.	<ul style="list-style-type: none"> Assessments on most of the storm ponds in now complete. A maintenance plan will be developed based on the results of the assessments.
Undertake a Wastewater System Master Plan to support wastewater service and system planning	<ul style="list-style-type: none"> The Wastewater Master Plan Update is tentatively scheduled for 2025.
Ongoing review and refinements to 10-year Capital Plan content, process and supporting documentation.	<ul style="list-style-type: none"> The 2024 Capital Budget and 2024 – 2033 (10-Year) Capital Plan presentations and deliberations took place in late 2023. Council approved the capital budget and adopted the 10-year capital plan. The 10-year capital plan will return to Council for another review in mid 2024. Work to refine the budget documents and process continued for transparency, data availability, and efficiencies.

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Appendix 2 - Strategic Plan Update

Strategic Initiatives	Progress
<p>Continued use and implementation of Vision Zero strategies and the Safe Systems Model with resultant changes to roadway infrastructure and traffic safety culture.</p>	<ul style="list-style-type: none">• The City and the RCMP partner together on a Speeding in School Zones program. Violators were invited to come to an educational presentation on safe driving and their ticket was withdrawn for their participation. This is a positive way to impact driver behavior on our roadways.• The City put a heavy emphasis on school zone presence in September and October. The City has been receiving large amounts of positive feedback from schools and parents regarding their presence to make it safer.• Commercial Vehicle Enforcement inspections were conducted between September – December 2023 with 33 passing, 11 required attention and 12 commercial vehicles taken out of service for safety defects. 135 commercial vehicle tickets were issued in this time frame.• The City participated in a Joint Force Commercial Vehicle Enforcement operation in Strathcona County. Strathcona County will assist the City with inspections in 2024.• Conventional Traffic Enforcement is another tool to help achieve Vision Zero, with 15 Traffic Operations for speeding and 2 for Vehicle Equipment Regulations, with a total of over 60 tickets issued.

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Appendix 2 - Strategic Plan Update

WELCOMING, COMPASSIONATE AND ACTIVE COMMUNITY

Goal	Support diverse community needs to create a complete community where everyone, regardless of circumstances is able to experience all the City has to offer.
Outcome	Residents live in vibrant, inclusive neighborhoods and a welcoming compassionate city where they can participate fully in all aspects of the community and where diverse and accessible recreation, culture and arts opportunities thrive.

Strategic Initiatives	Progress
Continue to implement the Truth and Reconciliation and Indigenous Relations Multi-Year Plan including relationship building, knowledge gathering, and education.	<ul style="list-style-type: none"> • The Survivor’s flag was raised for the first time at City Hall for the month of September to recognize the impacts of residential schools on Indigenous students and their families. • The City supported the Indigenous Society of Fort Saskatchewan’s round dance for the National Day for Truth and Reconciliation. • The City hosted three Indigenous Cultural Training sessions for City staff, including one blanket exercise and two sessions of “Indigenizing Spaces.” • The City supported the Indigenous Society of Fort Saskatchewan’s Powwow dance classes which were run weekly from mid-September until early December. • The Fort Heritage Precinct hosted a Métis beading class for the public. • The City supported the Indigenous Society of Fort Saskatchewan’s round dance for the Winter Solstice.
Diversity, Equity, and Inclusion Action Plan continued implementation with emphasis on community accessibility of City venues and community and employee mental health and wellness.	<ul style="list-style-type: none"> • The City continues to work with industry partners on a collective Diversity, Equity and Inclusion (DEI) approach. The working group is considering a community conference in Fall of 2024. • The City facilitated Equity Deserving Groups coming together to discuss common goals and concerns and look at collaboration opportunities. • In support of DEI as a City priority, an introduction has been added to the City new staff orientation. • The City staff training and resources are being reviewed and will begin to be accessible in spring of 2024.
Development of Community Social Response Framework to understand issues, City roles and responses that reflect our commitment to an inclusive and welcoming community.	<ul style="list-style-type: none"> • Community Engagement was held in late 2023 and additional engagement will happen in early 2024. Administration will bring the completed work to Council mid 2024.

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Appendix 2 - Strategic Plan Update

Strategic Initiatives	Progress
<p>Undertake an Indoor Recreation Infrastructure Service Level Review to collect relevant information and data to help inform future aquatic, indoor ice, and fitness/wellness infrastructure.</p>	<ul style="list-style-type: none"> The City completed work on the Indoor Recreation Infrastructure Service Level Review. Council approved the Review’s aquatics concept, Expansion at the Dow Centennial Centre, for inclusion in the 2024 Capital Budget deliberations.” The City is to return to Council with a report on the potential options gauging the level of support within the community for the recommended aquatics facility Dow Centennial Center expansion concept. The expansion project will be deferred until the decision is made based on public support.
<p>Undertake outdoor parks and trails plans and projects including River Valley Master Plan, Open Spaces Master Plan, and Fort Centre Park Phase One development.</p>	<ul style="list-style-type: none"> Fort Centre Park Phase 1 construction will take place in summer 2024. Council referred the Bike Skills Feasibility study back to the Administration to continue refinement towards site selection, additional engagement, phased in approach, funding options and stakeholder commitment. Administration will return to Council with a report in the fall of 2025.
<p>Undertake Jubilee Recreation Centre modernization.</p>	<ul style="list-style-type: none"> Construction is underway with completion scheduled for Q3 of 2025.
<p>Continue to promote indoor venues and outdoor spaces, events, festivals, and history that create community benefit as well as economic benefit by attracting visitors to see and experience what the City has to offer.</p>	<ul style="list-style-type: none"> The City hosted a number of fall and winter events to attract people to Fort Heritage Precinct and encourage community engagement. These events included the annual Fall Festival, Twilight Tours, a Trick or Treating event, two Sleigh Ride/Carriage Social events, and classes on pickling, painting, and beading. The City partnered to host the RCMP’s 150th anniversary event and the Quilting Guild’s Quilt Show event, further encouraging members of the public to access the indoor and outdoor venues at Peter T. Ream Historic Park for unique experiences. Lights Up saw the largest attendance ever with the addition of extra activations. In partnership with the Public Library the City activated more spaces within City Hall while outdoor activities continued to flourish. The City saw great attendance numbers at the Shell Theatre through the fall season with four sold out shows and good community engagement at most events. Larger profile entertainers seem to be very popular with the community.

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Appendix 2 - Strategic Plan Update

ENVIRONMENTAL STEWARDSHIP AND CLIMATE CHANGE READINESS

Goal	A commitment is in place to using our resources wisely and preparing City operations to manage climate change impacts.
Outcome	Programs and supporting tools are in place to foster the well-being of the environment. Efforts are taken to reduce usage of limited resources and City operations and infrastructure have adapted for climate change impacts.

Strategic Initiatives	Progress
Operationalize the new Eco/Transfer Station and implement Provincial Extended Producer Responsibility standards to help encourage waste reduction and diversion programs.	<ul style="list-style-type: none"> The Transfer and Eco Station is now fully operational. The City has registered for Extended Producer Responsibility (EPR) and is currently communicating with the Producers to finalize financing and/or service agreements for residential collection and the Eco Station. The EPR program shifts the physical and financial burden of collecting, sorting, processing and recycling waste to the producer and away from local governments and taxpayers. EPR is tentatively set to begin operating in Fort Saskatchewan in spring of 2025.
Prepare an Urban Forest Protection and Enhancement Plan to further improve and add to existing assets while also preventing unnecessary or premature loss.	<ul style="list-style-type: none"> The results of the Public Engagement activities were presented to Council in the fall of 2023. The plan is currently being drafted and is scheduled to be presented to Council for feedback in early 2024. Final plan and associated education material is scheduled to be completed in mid 2024.
Assess the condition of the riverbank to ensure land uses are not creating slope instability.	<ul style="list-style-type: none"> Assessment was completed in 2023. The City will review and develop an action plan to address slope stability and erosion.
Conduct assessments of City water and energy usage and develop strategies the City can use to conserve usage, both in City venues and outdoor spaces as well as private homes and businesses.	<ul style="list-style-type: none"> Work will begin in 2024 on quantifying water usage within Fort Saskatchewan and developing potential conservation strategies in response to a province-wide drought warning issued by the Government of Alberta.
Review alternatives and cost impacts to determine preferred fuel sources for the City's small and large fleet to best serve the community for next 10 to 20-year period.	<ul style="list-style-type: none"> The City will review alternatives and cost impacts to determine preferred fuel sources.
Naturalize strategically selected greenspaces for environmental and economic benefit and monitor the health/well-being of naturalized spaces.	<ul style="list-style-type: none"> In the fall of 2023, two additional sites along 112 Ave were added to the program. There is now a total of 2.66ha of naturalized areas. Monitoring of the sites started in May until fall. Documenting soil conditions and plant health, evidence of insect and animals were also noted. In 2024, monitoring of the areas will continue. Planting in 2024 will be dependent on water restrictions.
Investigate usage of satellite City maintenance yards for efficiencies and to reduce travel distances for City vehicles and equipment.	<ul style="list-style-type: none"> This will be reviewed as part of the Public Works Yard Needs assessment in 2024.

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Appendix 2 - Strategic Plan Update

Strategic Initiatives	Progress
<p>Support the ATCO hydrogen blending pilot project within the City to reduce greenhouse gas intensity of the natural gas stream and support economic stimulation and innovation within the energy industry.</p>	<ul style="list-style-type: none"> • ATCO provided an update on their hydrogen blending project at the October Committee of the Whole Meeting. In the fall of 2022, 2,100 ATCO customers became the first in Alberta to use a 5% hydrogen/natural gas blend, and ATCO announced that the goal is to increase the blend to 20% within the year. ATCO’s Fort Saskatchewan Operations Centre is the 1st 100% H2 heated building in North America.
<p>Preparation of an Urban Agricultural Plan to increase awareness and understanding for business and residents of the importance of agriculture and agri-food sectors within urban service areas, to help grow the regional economy, as well as promote the ecological and social benefits urban agriculture provides to communities. (Regional Agriculture Master Plan-Edmonton Metropolitan Region Board).</p>	<ul style="list-style-type: none"> • An Urban Agriculture Plan is being prepared by the City in collaboration with NAIT. The project is scheduled to be complete in 2024.
<p>Participate in Edmonton Metropolitan Region Board strategic priorities work to develop a framework to monitor and disseminate information on progress made to assess the impacts of growth and servicing plan initiatives on the environment and climate change in the region</p>	<ul style="list-style-type: none"> • The City is involved in the update to the Edmonton Metropolitan Region Board Integrated Regional Transportation Master plan. • The City is involved in the Edmonton Region Network Study, being led by Alberta Transportation, to develop a 75-year transportation model for the region.

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Appendix 2 - Strategic Plan Update

OPERATIONAL EXCELLENCE AND CONTINUOUS IMPROVEMENT

Goal	Continuous improvement; constantly looking for ways to improve our services through innovative practices, technology, collaboration, and consultation
Outcome	Problem solving, collaboration and leadership has fostered ongoing improvements focusing on our customers' needs enabling positive change to ensure service excellence is delivered in an efficient, effective, and sustainable basis.

Strategic Initiatives	Progress
Ongoing review and refinement of advocacy strategies to direct and strengthen the City's message when addressing policies, issues, and funding with other levels of government, regional neighbours and agencies including Machinery and Equipment assessment, regional transportation, and Veterans Way improvements.	<ul style="list-style-type: none"> The City is working with Alberta Industrial Heartland Association on messaging and advocacy regarding the importance of this project for continued economic growth in Alberta's Industrial Heartland.
Continue to collaborate in regional partnerships with the Edmonton Metropolitan Region Board, Strathcona County Intermunicipal Relations Committee and other regional initiatives that may gain efficiency and effectiveness for the City from a regional approach.	<ul style="list-style-type: none"> Since the fall of 2023, regional transit administrative roundtables have worked together on creating a Memorandum of Understanding and a Terms of Reference that will guide the activities related to regional transit over the coming years. A non-binding agreement based on agreed upon foundational principles and regional transit goals, was signed by the CAOs of each participating municipality in 2023. The next major initiative the City will be working on is to collaboratively develop submissions to the Permanent Transit Fund. The City is currently involved in the Edmonton Metropolitan Region Board's Solid Waste Collaborative which aims to find synergies amongst regional municipalities for waste processing and collection services.
Continue focus on organizational technology and modernization including Microsoft 365/Teams, records management, Enterprise Resource Planning and IT Security and Data Management to ensure innovation advancement across the organization.	<ul style="list-style-type: none"> Several City departments have completed the Teams functionality training and SharePoint file services setup. Education continues to be a priority during the implementation as larger departments are upcoming. An external consulting team continues to work on an Enterprise Resource Planning systems assessment. The assessment will look at key City software to determine how to make best use of existing software and identify future needs. An update will be provided to Council in mid 2024.
Continued evolution of the City's Emergency Management Program to ensure strong plans, measures and programs are in place pertaining to prevention, preparedness, response, and recovery.	<ul style="list-style-type: none"> The City is working on a request for proposal to strengthen our Emergency Management Plans and add additional plans. The City continued work with Alberta Emergency Management Agency on audit recommendations with the onboarding of a new Deputy Chief of Emergency Management.

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Appendix 2 - Strategic Plan Update

Strategic Initiatives	Progress
<p>Undertake a Fire Services Master Plan to guide the department over the long-term including operations, facilities, emergency preparedness, service levels, and costing.</p>	<ul style="list-style-type: none"> The Fire Master Plan was completed in mid 2023 with 27 recommendations. The City identified 13 priorities from the plan and brought forward through the Fire Service Implementation Plan to Council. In 2024, the City will continue to work on these recommendation based on direction from Council.
<p>Continue transition work with the Edmonton Metropolitan Transit Services Commission and supporting Smart Fare program for better coordination of service and resultant efficiencies.</p>	<ul style="list-style-type: none"> The Smart fare / Arc Card for local transit service will be implemented in early 2024.
<p>Undertake review of City branding as well as a comprehensive update of City's website to meet future requirements.</p>	<ul style="list-style-type: none"> The review of City branding public engagement is planned for early 2024. The City wants to ensure the corporate brand reflects the community's unique characteristics and invokes images and experiences important to the City.
<p>Ensure programs are in place to support corporate culture and values, staff retention/attraction, leadership, and mental health.</p>	<ul style="list-style-type: none"> A City review of Alberta Blue Cross Benefits resulted in changes to coverage to be implemented early 2024.
<p>Ongoing implementation of programs and processes for risk management and insurance to identify, evaluate and mitigate risk within City operations.</p>	<ul style="list-style-type: none"> The City has now fully transitioned to a new insurance provider. In early 2024 site inspections of City facilities will be conducted to ensure the City is adequately insured for its assets. The City has developed and will be rolling out programs related specifically to vandalism awareness and prevention, employees driver training, as well as refining processes for the management of "common" claims.
<p>Continued focus on business planning framework including refinements to department service level documentation and development of performance measures to inform program delivery and support continuous improvement.</p>	<ul style="list-style-type: none"> Department Business Plans have been developed to align with the City's Strategic Plan 2023-26. A Strategic Plan check-in with Council will occur in early 2024. Department Service Level documentation were updated in 2023 and are available on the City website.

CAPITAL PROJECTS

		Project Budget \$000s	Expenditure To Date \$000s	Forecast Expenditure \$000s	Forecast Surplus (Deficit) \$000s	Estimated Completion Date	Comments
General Operations							
General Administration							
16021	City Hall Space Development	1,100	1,060	101	(61)	Apr 2024	Additional funding from ICIP Grant reallocation
19012	Computer Network Infrastructure	156	106	50	-	Jun 2024	-
21014	Asset Management Software	175	63	162	(50)	Dec 2024	Overage funded by annual capital funding
22105	Christmas Lights	110	107	-	3	Complete	-
23013	New Columbaria	125	85	-	40	Complete	-
23100	Wooden Pergola	31	31	-	-	Complete	-
23102	Leased Photocopiers	-	62	-	(62)	Complete	Capital Lease
Total General Administration		1,697	1,514	313	(130)		

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Appendix 3 - Capital Projects

		Project Budget \$000s	Expenditure To Date \$000s	Forecast Expenditure \$000s	Forecast Surplus (Deficit) \$000s	Estimated Completion Date	Comments
Fire Services							
23009	Mobile Computer Aided Dispatch	60	-	60		Aug 2024	
23029	Smart Intersection System	200	180	-	20	Complete	
23101	Firehall Renovations	250	69	181	-	Apr 2024	
Total Fire Services		510	249	241	20		

		Project Budget \$000s	Expenditure To Date \$000s	Forecast Expenditure \$000s	Forecast Surplus (Deficit) \$000s	Estimated Completion Date	Comments
Common Services & Equipment Pool							
19013	Transit Smart Fare Equipment	234	153	81	-	Apr 2024	
19027	Vehicle Replacement	6,129	4,502	1,627	-	Ongoing	
22020	Loader with bucket & Snow Blade	380	420	-	(40)	Complete	Overage funded by annual capital funding
22104	Concrete Planer Drum Upgrade	-	16	-	(16)	Complete	Funded from operations
23031	Steep Slope Mower and Trailer	70	70	-	-	Complete	
23103	4 Post Vehicle Lift	-	21	-	(21)	Complete	Funded from operations
23104	Sprayer Attachment	-	11	-	(11)	Complete	Funded from operations
Total Common Services & Equipment Pool		6,813	5,193	1,708	(88)		

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Appendix 3 - Capital Projects

		Project Budget \$000s	Expenditure To Date \$000s	Forecast Expenditure \$000s	Forecast Surplus (Deficit) \$000s	Estimated Completion Date	Comments
Roads & Transportation							
18036	Point Aux Pins Road Enhancement	1,900	1,429	6	465	Complete	\$465,000 reallocated
18037	River Road Realignment	400	208	10	182	Complete	\$175,000 reallocated
19007	Local Road Rehabilitation	16,250	15,549	661	40	Complete	\$661,000 to be carried forward to 2024 program
19008	Neighbourhood Rehabilitation	18,094	16,764	1,330	-	Ongoing	
19009	Veterans Way Corridor Widening	500	525	-	(25)	Cancelled	Cancelled
20002	Roadway Safety Improvements	325	85	240	-	Complete	Expenditures moved to operating budget
20028	112st Widening	1,650	1,618	32	-	In progress	
21012	Veterans Way - Pedestrian Crossing North	250	145	-	105	Cancelled	Cancelled
21033	94 Street Widening - Phase 1	1,870	1,532	9	329	Complete	-
21034	TWP RD 542 Culvert Replacement	1,325	116	1,209	-	Dec 2024	-
22102	Range Road 224 Culvert Replacement	555	440	-	115	Complete	-
22103	Greenfield Way Traffic Calming	260	258	-	2	Complete	-
23002	Westpark Drive Round-A-Bout	300	41	259	-	Dec 2024	-
23004	Henderson Park-Parking Lot Paving	150	71	-	79	Complete	-
23030	92 Street Trail Conversion	150	139	11	-	Dec 2025	-
Total Roads & Transportation		43,979	38,920	3,782	1,277		

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Appendix 3 - Capital Projects

		Project Budget \$000s	Expenditure To Date \$000s	Forecast Expenditure \$000s	Forecast Surplus (Deficit) \$000s	Estimated Completion Date	Comments
Recreation Services							
12025	River Valley Trail Systems	4,201	3,130	1,071	-	On Hold	
15014	Southfort Meadows - Park Amenity	2,269	2,665	54	(450)	Apr 2024	Overage funded from surpluses in various projects
21017	Natural Playground at Legacy Park	250	248	-	2	Complete	-
21023	Fort Centre Park - Phase 1	1,650	88	1,562	-	Dec 2024	-
22100	Jubilee Recreation Centre Modernization	17,819	3,125	14,694	-	Jul 2025	-
Total Recreation Services		26,189	9,256	17,381	(448)		

		Project Budget \$000s	Expenditure To Date \$000s	Forecast Expenditure \$000s	Forecast Surplus (Deficit) \$000s	Estimated Completion Date	Comments
Cultural Facilities & Programs							
14040	River Valley Enhancements	195	73	121	-	On Hold	
19006	Culture Equipment Lifecycle Replacement	276	273	2	-	Ongoing	
Total Cultural Facilities & Programs		471	346	123	-		
Total General Operations		79,659	55,478	23,548	631		

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Appendix 3 - Capital Projects

		Project Budget \$000s	Expenditure To Date \$000s	Forecast Expenditure \$000s	Forecast Surplus (Deficit) \$000s	Estimated Completion Date	Comments
Utility Operations							
18028	Water Reservoir Lifecycle Renewal	1,920	1,773	22	125	Complete	Project in closeout
19018	Sump Pump Retrofit Program	3,900	3,823	77	-	Complete	
20021	Transfer Site Enhancement	3,720	4,267	4	(551)	Complete	Overage funded from surpluses in various projects
22018	HVAC Replacement - River Road Lift Station	110	99	-	11	Complete	
23011	Alternate Water Supply Functional Planning Study	700	414	286	-	Aug 2024	
Total Utility Operations		10,350	10,376	389	(415)		
City Funded Capital Projects		90,009	65,854	23,937	216		

		Project Budget \$000s	Expenditure To Date \$000s	Forecast Expenditure \$000s	Forecast Surplus (Deficit) \$000s	Estimated Completion Date	Comments
Levy Funded Capital Projects							
19010	450 mm Water main – Area 3 to Dow Main	1,000	1,150	-	(150)	In Progress	
Total Levy Funded Capital Projects		1,000	1,150	-	(150)		
City and Developer Capital Projects		91,009	67,004	23,937	66		

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Appendix 4 - Business Support

BUSINESS SUPPORT

The City awarded the following amounts in the first eight months of 2023 pursuant to the Business Development Incentives Policy FIN-014-C:

Recipient	Nature & Scope	Estimated Project Cost	Incentive Approved	Incentive Paid to Date
Sweet K&A Bakery	Equipment & Technology Incentive	\$11,780	\$5,000	\$5,000
Tilted Toes	Equipment & Technology Incentive	\$2,970	\$1,485	\$1,485
Maid in Philippines	Equipment & Technology Incentive	\$5,270	\$2,365	\$2,365
Dickeys Barbecue Pit	Equipment & Technology Incentive	\$28,000	\$5,000	\$5,000
Fort Gasland	Equipment & Technology Incentive	\$9,583	\$5,000	\$4,715
Nexus Therapeutics	Equipment & Technology Incentive	\$13,820	\$5,000	\$5,000
You Renew Wellness Studio	Equipment & Technology Incentive	\$2,150	\$1,075	-
Switzer Financial Services	Equipment & Technology Incentive	\$11,763	\$6,801	\$6,801
Karis Law Office	Storefront	\$16,324	\$8,511	-
Union Pub & Grill	Storefront	\$45,000	\$10,000	-
Raju Speech and Language Services Inc.	Equipment & Technology Incentive	\$1,206	\$691	-
Raku and Bento Sushi	Equipment & Technology Incentive	\$1,898	\$949	-
Simplicity	Education	\$1,111	\$500	-
Creative Canvas	Equipment & Technology Incentive	\$7,040	\$3,520	-
		\$157,915	\$55,897	\$30,366