Finance and Administration Committee

Tuesday, May 14, 2019
4:00 PM

Henry Baker Hall, Main Floor, City Hall

OFFICE OF THE CITY CLERK

Public Agenda
Finance and Administration Committee
Tuesday, May 14, 2019

APPROVAL OF PUBLIC AGENDA

ADOPTION OF MINUTES

Minutes from the meeting held on April 9, 2019

ADMINISTRATION REPORTS

FA19-6 2018 City of Regina Annual Report and Public Accounts

Recommendation
That the draft 2018 City of Regina Annual Report as outlined in Appendix A and the draft 2018 Public Accounts as outlined in Appendix B be forwarded to the May 27, 2019 City Council meeting for approval.

FA19-7 Lease Amendment Kings Park Area – Overnight Camping - Regina Auto Racing Club, South Saskatchewan Kart Club and Regina and Area Motocross

Recommendation

1. That approval be granted to amend the leases of the Regina Auto Racing Club, South Saskatchewan Kart Club and Regina and Area Motocross Club to allow for overnight camping during events at each of the lessee's locations.

2. That Administration be authorized to finalize the terms and conditions of the lease addendum documents.

3. That the City Clerk be authorized to execute the Lease Addendum Agreement as prepared by the City Solicitor.

4. That this report be forwarded to the May 27, 2019 meeting of City Council for approval.

ADJOURMENT

AT REGINA, SASKATCHEWAN, TUESDAY, APRIL 9, 2019

AT A MEETING OF FINANCE AND ADMINISTRATION COMMITTEE

HELD IN PUBLIC SESSION

AT 4:00 PM

These are considered a draft rendering of the official minutes. Official minutes can be obtained through the Office of the City Clerk once approved.

Present: Councillor Sharron Bryce, In the Chair
Councillor Bob Hawkins
Councillor Jason Mancinelli
Councillor Joel Murray
Councillor Barbara Young

Also in Attendance: Council Officer, Ashley Thompson
City Solicitor, Byron Werry
Exec. Director, Financial Strategy & Sustainability, Barry Lacey
Director, Assessment & Taxation, Deborah Bryden

APPROVAL OF PUBLIC AGENDA

Councillor Joel Murray moved, AND IT WAS RESOLVED, that the agenda for this meeting be approved, as submitted.

ADOPTION OF MINUTES

Councillor Bob Hawkins moved, AND IT WAS RESOLVED, that the minutes for the meeting held on February 12, 2019 be adopted, as circulated.

ADMINISTRATION REPORTS

FA19-3 Option to Lease City Property at 2102 Edward Street to Rogers Communications Inc.

Recommendation

1. That the Option to Lease City of Regina (City) owned property located at 2102 Edward Street (Appendix A) to Rogers Communications Inc. (Rogers) be approved.

2. That Administration be authorized to finalize any other commercially relevant terms and conditions of the lease documents.

3. That the City Clerk be authorized to execute the Option to Lease and Telecommunications Site Agreement documents upon review and approval by the City Solicitor.

4. That this report be forwarded to the April 29, 2019 meeting of City Council for approval after public notice has been advertised.

Councillor Jason Mancinelli moved, AND IT WAS RESOLVED, that the recommendations contained in the report be concurred in.

FA19-4 Annual Property Tax Exemption - 2019

Recommendation

1. That the property tax exemptions as listed in Appendix A be approved subject to the Government of Saskatchewan and the Regina Roman Catholic Separate School Division No. 81 approving the exemption or partial exemption of the education portion of the taxes where required.

2. That the Executive Director, Financial Strategy & Sustainability or his delegate be authorized to apply for the following:

   (a) to the Government of Saskatchewan on behalf of property owners for any exemption of the education portion of the taxes payable to the Government of Saskatchewan that is $25,000 or greater; and

   (b) to the Regina Roman Catholic Separate School Division No. 81 on behalf of property owners for any exemption of the education portion of the taxes that is payable to the Regina Roman Catholic Separate School Division No. 81.

3. That the City Solicitor be instructed to bring forward the necessary bylaw to provide for the property tax exemptions listed in Appendix A.

4. That this report be forwarded to the April 29, 2019 meeting of City Council for approval.

Councillor Bob Hawkins moved, AND IT WAS RESOLVED, that the recommendations contained in the report be concurred in.

FA19-5 The Regina Property Tax Bylaw, 2019 and The Education Property Tax Bylaw, 2019

Recommendation

1. That the City Solicitor be instructed to prepare the necessary property tax bylaws for consideration by City Council that include the municipal mill rate, the other taxing authorities' mill rates, the mill rate factors and the business improvement districts' mill rates as outlined in Appendix A.

2. That this report be forwarded to the April 29, 2019 meeting of City Council for approval.

Councillor Barbara Young moved, AND IT WAS RESOLVED, that the recommendations contained in the report be concurred in.

ADJOURNMENT

Councillor Joel Murray moved, AND IT WAS RESOLVED, that the meeting adjourn.

The meeting adjourned at 4:08 p.m.

_____ _____

Chairperson Secretary

May 14, 2019

To: Members
Finance and Administration Committee

Re: 2018 City of Regina Annual Report and Public Accounts

RECOMMENDATION

That the draft 2018 City of Regina Annual Report as outlined in Appendix A and the draft 2018 Public Accounts as outlined in Appendix B be forwarded to the May 27, 2019 City Council meeting for approval.

CONCLUSION

The draft 2018 City of Regina Annual Report and Public Accounts, including the consolidated financial statements and auditor's report, have been drafted for approval.

BACKGROUND

The draft 2018 Annual Report, included in Appendix A, describes the corporation's service efforts and accomplishments from a financial and non-financial perspective. The consolidated financial statements included within the Annual Report have been drafted by Administration according to generally accepted accounting principles as established by the Public Sector Accounting Board and have been audited by MNP LLP.

Appendix B includes the draft 2018 Public Accounts which details major expenditures for the year of 2018 for the City of Regina, Regina Police Services, Regina Exhibition Association Limited, Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina Inc., Regina Downtown Business Improvement District and Regina's Warehouse Business Improvement District. Public Accounts provides a summary of City Council remuneration and expenses, grants, employee remuneration and expenses of $50,000 or more.

The documents demonstrate public accountability and comply with *The Cities Act.*

DISCUSSION

2018 Annual Report

The draft 2018 City of Regina Annual Report provides an overview of the financial and non-financial accomplishments of the corporation for the previous year.

Non-Financial Accomplishments

This year's report continues the practice of reporting on actions and decisions taken in 2018 in response to the Official Community Plan (OCP), to fulfill Council's commitment in the OCP to report on progress related to the plan's implementation. The report also includes reports on the City's performance on targets established within the OCP.

The annual report demonstrates the City's commitment to Section E of the OCP, *Realizing the Plan.* The City has annually reported on the decisions and actions taken in support of the OCP. These can be found at: http://www.designregina.ca/official-community-plan-3/ocpimplementation/.

The report also includes information on the City's progress in implementing its strategic plan. In 2018, the City launched its second strategic plan since the approval of the OCP. The City considers its strategic plans as a key mechanism to incrementally deliver on the OCP. The current strategic plan, *Making Choices Today to Secure Tomorrow*, is primarily focused on putting foundational mechanisms in place so that the far reaching vision in the OCP can be achieved.

The City of Regina has, for three years, participated in the Municipal Benchmarking Network Canada (MBN Canada). Full details of the City's performance are available at mbncanada.ca. Data highlighted in the report shows that Regina has one of the lowest operating cost per capita among MBN Canada participating cities.

Financial Accomplishments
The Annual Report includes the consolidated financial statements, which include:

TABLE 1: Consolidated Financial Statements

Name	Purpose	Comments
Consolidated Statement of Financial Position	Provides a summary of the City's consolidated assets and financial liabilities (the financial resources available to provide future services and the future revenues required to pay for past transactions)	• Includes tangible capital assets • Reserves and Reserve Funds are reported as part of "Accumulated Surplus"
Consolidated Statement of Operations and Accumulated Surplus	Summarizes revenues, expenses for the year and accumulated surplus at year end. This statement reflects the combined operations of the operating, capital (revenue portion only), reserve and reserve funds for the City of Regina and its consolidated entities and provides the calculation of the City's year-end accumulated surplus	• Includes amortization charge – capital spending is not shown as expenditures • Only reflects interest payments on debt (debt principal repayments reflected in balances shown on Statement of Financial Position) • Contributed assets reflected as revenue

Consolidated Statement of Change in Net Financial Assets	Summarizes the change in net financial assets (debt) as a result of annual operations, tangible capital asset transactions and changes in other non-financial assets	• This is a statement unique to governments which assists readers in understanding whether enough net revenue was generated during the year to cover capital and other non-financial assets
Consolidated Statement of Cash Flow	Summarizes the City's cash position and changes during the year by describing the source and uses of cash categorized by operating, capital, investing and financing transactions	

The consolidated financial statements combine the financial results of the City's divisions with the financial results of all entities that are accountable to and controlled or owned by the City. The entities consolidated in the financial statements are described in the Summary of Significant Accounting Policies accompanying the statements and include:

- Regina Downtown Business Improvement District
- Regina's Warehouse Business Improvement District
- Economic Development Regina Inc.
- Regina Public Library
- Buffalo Pound Water Treatment Corporation
- Regina Exhibition Association Limited

The financial statements present five key indicators about a government's finances:

1. Net financial assets (debt)
2. Accumulated surplus (deficit)
3. Annual surplus (deficit)
4. Annual change in net financial assets (debt)
5. Cash flow

<u>Consolidated Statement of Financial Position and Consolidated Statement of Change in Net Financial Assets</u>

The Consolidated Statement of Financial Position is the municipal equivalent of the private sector's Balance Sheet. Among other details, it reports two of the five key indicators – net financial assets (debt) and accumulated surplus (deficit).

The Consolidated Statement of Financial Position focuses on the City's assets (financial and non-financial) and liabilities. The difference between liabilities and financial assets is the City's net financial assets, which represents available financial assets to support future services. Net financial assets results from cumulative revenue exceeding cumulative expenses. The City of Regina's 2018 net financial asset position is $24.6 million. In 2017 the City was in a net

financial debt position due to the financing of major capital projects, such as the new Mosaic Stadium project and the Wastewater Treatment Plant. In 2018, the City moved into a net financial asset position.

The Consolidated Statement of Changes in Net Financial Assets describes the factors making up the annual change in net financial assets and the difference between the annual surplus and net financial assets (debt). The inclusion of budget figures allows for an assessment of planned versus actual results.

Accumulated Surplus is the amount by which all assets, including tangible capital assets, exceed liabilities. An accumulated surplus indicates a government has net resources (financial and physical) to provide services in future reporting periods. Conversely, an accumulated deficit indicates liabilities are greater than assets and the government has been financing annual operating deficits by borrowing. The City of Regina has an accumulated surplus of $2.3 billion.

The City of Regina's accumulated surplus grew by $137.5 million in 2018. This is attributable to an increased investment in tangible capital assets of approximately $86.2 million as well as an increase in net financial assets of $53.5 million.

The City of Regina has a growing accumulated surplus balance which is a positive as this means that the City is investing in assets, for example infrastructure and new facilities that will provide future benefits. At the same time our net financial assets are increasing which means that we have been able to make these investments without drawing down financial assets.

Focusing on both net financial assets and accumulated surplus helps provide a more complete picture of the corporation's financial position. It helps illustrate the relationships between maintaining sufficient reserve balances, prudently using debt and protecting the corporation's investment in tangible capital assets with asset management plans and sufficient expenditures on asset maintenance.

Consolidated Statement of Operations and Accumulated Surplus

The Consolidated Statement of Operations and Accumulated Surplus is the municipal equivalent of the private sector's Statement of Income and Retained Earnings. It provides a summary of the revenues, expenses, and surplus throughout the reporting period and outlines the changes in accumulated surplus.

It is important to note that a surplus does not indicate that there are "profits" or extra cash to spend. However, judgements about the meaning and significance of a reported annual surplus need to consider the sources and uses of cash and the change in gross/net debt during the reporting period.

While the City shows an annual surplus of $137.5 million, $43.1 million was contributed assets which are not cash but tangible capital assets transferred from developers and which the City now maintains from future revenues. Second, there is a cash outflow of $138.9 million to invest

in tangible capital assets which is not included as an expense, however amortization of $94.7 million is included.

Consolidated Statement of Cash Flows

The Consolidated Statement of Cash Flows describes how activities were financed during the reporting period and the effect of activities on cash balances. As the statements shows, the most significant use and source of cash respectively are the investment in tangible capital assets and purchase of short-term investments.

The Consolidated Statement of Cash Flows helps inform readers about whether future cash resources are sufficient for sustaining the corporation's activities. However, assessments of "sufficiency" must also consider the corporation's financial policies, capital plan and expected service levels. While the financial statements provide an opportunity to consider these policies and plans, they are also considered during Council's review of the annual budget.

General Trust Fund

The City of Regina administers two trust funds (Perpetual Care Trust and Williamson Driver Award). Financial results for these funds are presented within the General Trust Fund Financial Statements. The assets, liabilities, revenues and expenses for the trust funds remain consistent with previous years and there are no significant changes to report as at December 31, 2018.

2018 Public Accounts

In compliance with provincial legislation and regulations, Public Accounts discloses financial information for 2018. Where applicable, the entity responsible for the expenditure is noted. The document includes entities accountable to and controlled or owned by the City. The Public Accounts is divided into four sections:

TABLE 2: Public Accounts

Name	Purpose	Comments
City Council Remuneration and Expenses	Details the total remuneration for the Mayor and Councillors, and details of expenses incurred directly or on behalf of the Mayor and Councillors.	
Grants	Provides detail on the grants and subsidies provided by the City of Regina to various organizations and individuals. The report provides a further breakdown of the grant or subsidy of more than $50,000 into the following categories: • Operating and Capital Grants • Tax Abatements and Exemptions • Subsidized Rent • Transit Subsidies	In order to provide the disclosure outlined in *The Cities Regulations*, the term grants, rather than community investments, has been used in the Public Accounts document.

Name	Purpose	Comments
Employee Remuneration	Provides information on employee salaries of more than $50,000 including any retroactive pay relating to prior years paid during 2018.	Regina's Warehouse Business Improvement District did not have any salaries in excess of the threshold amount for reporting.
Expenses	Summarizes expenses of more than $50,000 with the information shown for each entity that incurred an expense in relation to a particular company, organization or individual.	

RECOMMENDATION IMPLICATIONS

Financial Implications

This report has no direct budget or financial implications. The annual financial statements provide the financial position and changes in the City's financial position compared to the previous year.

Environmental Implications

None related to this report.

Policy and/or Strategic Implications

The Annual Report describes the City of Regina's progress toward meeting its strategic objectives. It contributes to meeting the commitment to publicly report our progress as identified in *Design Regina: The Official Community Plan*.

Other Implications

None related to this report.

Accessibility Implications

None related to this report.

COMMUNICATIONS

To comply with Section 157 (1) of *The Cities Act*, copies of the Annual Report and Public Accounts will be sent to the Saskatchewan Minister of Government Relations.

DELEGATED AUTHORITY

In accordance with Section 157 and 158 of *The Cities Act*, the recommendation contained in this report requires City Council approval.

Respectfully submitted,

June Schultz, Director
Financial Services

Respectfully submitted,

Barry Lacey, Executive Director
Financial Strategy & Sustainability

Report prepared by:
Lorrie Schmalenberg, Manager, Public Accounting & Reports

Appendix A

2018 Annual Report

City of Regina, Saskatchewan

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City of Regina | REGINA Infinite Horizons

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Prepared by City of Regina

- Financial Services
- Corporate Strategy & Performance
- Citizen Experience

Audited by:

- MNP LLP

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The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Regina for its Annual Financial Report for the fiscal year ended December 31, 2017. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports. To be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily-readable and efficiently-organized annual financial report with content that conforms to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs.

Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

City of Regina

Saskatchewan

For its Annual
Financial Report
for the Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO

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Message from the City Manager

May 27, 2019

His Worship, the Mayor and Members of City Council.

I am pleased to submit the City of Regina's 2018 Annual Report, pursuant to Section 155 of *The Cities Act*.

I am proud to say that the Annual Report goes beyond reporting on financial performance and includes an overview of our organization's performance for the past year. It meets our commitment to the public to report our progress on *Design Regina: The Official Community Plan*. As well, it provides a progress report on our strategic plan. Finally, we report on our operational performance using national benchmarks from Municipal Benchmarking Network Canada (MBN Canada), which identifies Regina as one of the most efficiently managed municipalities in the MBN Canada network.

The City's mission – *We are dedicated to building a strong community by providing reliable, sustainable services* - has driven our planning and prioritization for the past year. In 2018, the Administration launched our new strategic plan, *Making Choices Today to Secure Tomorrow*. A key objective of the Plan is to ensure financial sustainability into the future. To that end, since 2017, we have collectively identified over $11 million in savings. Late in 2018, I undertook a management review, establishing a new structure for the City that will be even more able to deliver on this aim. The objectives of this review were to build our capacity to be citizen-centric and future focused. We will continue to leverage this new structure in 2019.

The consolidated financial statements are prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Included in the consolidated financial statements are those entities that are accountable to and owned or controlled by the City of Regina. These entities include: Regina Public Library, Economic Development Regina Inc., Buffalo Pound Water Treatment Corporation, The Regina Exhibition Association Limited (operating as Evraz Place); Regina Downtown Business Improvement District and Regina's Warehouse Business Improvement District.

City Council appointed the accounting firm of MNP LLP to perform an audit of the City's 2018 financial statements. Their report is included in this document. The City's system of internal controls helps maintain the integrity of our financial information. The Finance and Administration Committee reviews the external auditor's audit plan and ensures corrective action is taken for weaknesses identified in the City's internal control system. The City's operations are typically segmented (General Operating, General Capital, Utility Operating and Utility Capital) for budgeting and reporting purposes. In the financial statements, segment disclosure is also provided by divisional areas.

Based on the consolidated information, the following points are noted for 2018:

- The City's (consolidated entity) net financial assets increased in 2018 by $53.5 million to a total of $24.6 million. This is generally attributable to an increase in short term investments and decrease in the landfill closure and post closure liability.
- Total revenues in 2018 were $736.5 million, a decrease of $3.9 million from 2017. Total expenses in 2018 were $599.1 million, an increase of $20.2 million from 2017.

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Planning, development and monitoring of the annual operating and capital budgets are fundamental to the City's financial administration. For 2018, the City's General Operating Fund ended the year with an operating surplus of approximately $4.2 million. The surplus is determined on a basis consistent with the presentation of the 2018 General Operating Budget before PSAS standards are consolidated and applied.

The City's achievement in providing accurate and articulate financial statements in 2018 were recognized by the Government Finance Officers Association of the United States and Canada (GFOA) for the 26th consecutive year.

Respectfully submitted,

Chris Holden
City Manager

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Message from the Mayor

May 27, 2019

Dear Regina citizens,

On behalf of City Council, I am pleased to present to you the 2018 City of Regina Annual Report.

This year saw some significant steps forward in our efforts to grow Regina in a smart, sustainable way while delivering the best value we can for your taxpayer dollars. This is increasingly important as we remain one of the fastest-growing cities in all of Canada. As we grow, Council continues to work on investing in the priorities of our residents like public safety, affordable taxation, and well-built, sustainable infrastructure.

Perhaps the most exciting step forward taken in 2018 to grow Regina is the joint investment in the Railyard Renewal Project. This work to redevelop a former railroad container yard will create more diverse housing options, additional urban green space and new commercial opportunities for the area, connect the Warehouse and Downtown neighborhoods, and support the revitalization of Regina's City Centre. The City, the Government of Canada and the Province of Saskatchewan have committed more than $33.6 million to fund numerous improvements on Dewdney Avenue and the rail site. This includes site cleanup, installing utility infrastructure and developing public spaces. Future work will include a new pedestrian bridge that links the Warehouse District to downtown.

One of the most important and fundamental services a City can provide is safe, clean, and efficient drinking water and wastewater systems. In October, Council approved the Water Master Plan (WMP), which outlines the long-term goals of the water service and identifies the investments that will need to be made in the future to maintain the integrity and affordability of this vital utility.

Among our investments in the water system in 2018 was a significant commitment to upgrade the electrical system at the Buffalo Pound Water Treatment Plant. The cities of Regina and Moose Jaw (who co-own the plant) have signed an agreement with the Canadian and Saskatchewan governments to invest $32.1 million to ensure a reliable and sustainable source of back-up power that will minimize service interruptions and prevent drinking water advisories for approximately 260,000 residents. We are also working with these partners to plan for a future renewal of the Treatment Plant that will ensure our residents continue to receive some of the highest-quality, best-tasting water in Canada.

Support for our Transit system continues to help increase our ridership, which has increased 21% between 2011 and 2017 (with a 3% increase following in 2018). Thanks to matching funding from the federal government we added a new Arcola Express Route to better serve residents in the southeast (which includes the City's first priority bus lane and traffic signal) and purchased new buses. The City has also reduced prices on monthly passes to ensure Transit remains affordable to its users, introduced training programs aimed at helping people with disabilities teach others who have disabilities how to ride conventional transit buses, and added new internal bus stop displays.

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The federal, provincial, and City governments have also jointly funded a new $30.1 million Transit Fleet Maintenance Facility that is expected to be complete in 2020. This will replace our 70 year old building, allowing for a greater variety of buses to be housed and maintained at the site. It will improve operational efficiencies and reduce greenhouse gas emissions by shifting bus maintenance from its current location along Albert Street to the Transit Operations Centre, saving more than 3,000 hours a year spent transporting buses back and forth between locations.

In 2018, the City continued to make drastic improvements to Regina's residential road network through the Residential Road Renewal Program. Since 2014, a one percent increase in annual property taxes has funded 300 projects to treat residential roads, covering 87 kilometres or 13% of the residential roads network. In 2018, City Council approved a change in the plan that will speed up work on "poor" roads from 36 years to less than 15 years. This contemporary and innovative asset management approach should provide residents with much improved (and still affordable) levels of service in their neighbourhoods.

As our population continues to rise, the City is refining its policies to ensure that this growth pays for itself. After much consultation with developers and builders, Council approved new Service Agreement Fee (SAF) rates for in-fill developments in existing areas and industrial lands. These fees are collected from the developers of new property as part of the cost of growth, helping to fund the infrastructure improvements needed to service those developments.

There are many more worthy items contained in this report that I could mention, but I encourage all Reginans to take the time to peruse this document and learn more about what the City of Regina has accomplished in 2018. Our successes are your successes, and we rely on feedback from the public to ensure we remain on the right track. As the most accessible level of government in Canada, we look forward to hearing directly from you, be it through our monthly City Council meetings, through communications directly with myself and City Councillors, or through social media.

Sincerely,

Michael Fougere
Mayor

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Overview

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Guiding Direction

In 2013, the City adopted a new Official Community Plan, Design Regina, based on our Vision. This plan outlines the Community Priorities and the policy goals and actions to be achieved over the next 25 years and is the foundation for our strategic planning.

Our Vision

Regina will be Canada's most vibrant, inclusive, attractive, sustainable community, where people live in harmony and thrive in opportunity.

Vibrant:

Young people and creative spirits are inspiring dynamic neighbourhoods and an exciting downtown, all of which feature first-rate facilities for health, wellness and artistic expression.

Inclusive:

Our community welcomes people. We live the values of respect and trust and celebrate the strength that comes from our diversity.

Attractive:

Residents and visitors choose Regina because it's clean, green, lively, friendly, affordable and fun.

Sustainable:

People forge a balance between the economic, social, environmental and cultural dimensions of their decisions by serving as stewards of the resources we share and by demonstrating leadership.

Harmony:

Empathy and understanding come from, and lead to, being safe in our homes and neighbourhoods; building strong social networks throughout the community creates synergy and sense of belonging.

Opportunity:

The entrepreneurial spirit powers Regina as a center of success where research, innovation and excellence abound.

Our Mission

We are dedicated to building a strong community by providing reliable, sustainable services.

Our Values

Accountability • Respect • Collaboration

Our Principles

Community First

- We exist to serve the community.
- We always consider the community's perspective.
- We base decisions on what's best for the whole over the needs of one or a few.

One City – One Team

- We are stronger together than individually.
- From front-line workers to executive leaders to Council, we are all invested in the success of the City.
- We strive for a deeper connection between the City, stakeholders and the community.
- We support, challenge and trust each other.
- We celebrate each other's success.
- We stand united and speak with one voice while delivering effective, reliable services and programs.

City Council

City Council is responsible for the governance of the City of Regina, subject to Provincial legislation. Members of City Council are elected every four years in a municipal election, with the last held October 26, 2016. The City of Regina uses a ward system for electing Regina City Council. The Mayor is elected at large and one Councillor is elected in each of the City's 10 wards. Council's primary responsibility is to provide policy direction for the operation of the City.

City Council also sets long-range service goals and approves operating and capital budgets. The Mayor presides at all meetings of City Council and is the ceremonial head of the municipal government.

The Mayor and City Clerk are the municipality's symbolic and official signing officers, respectively.

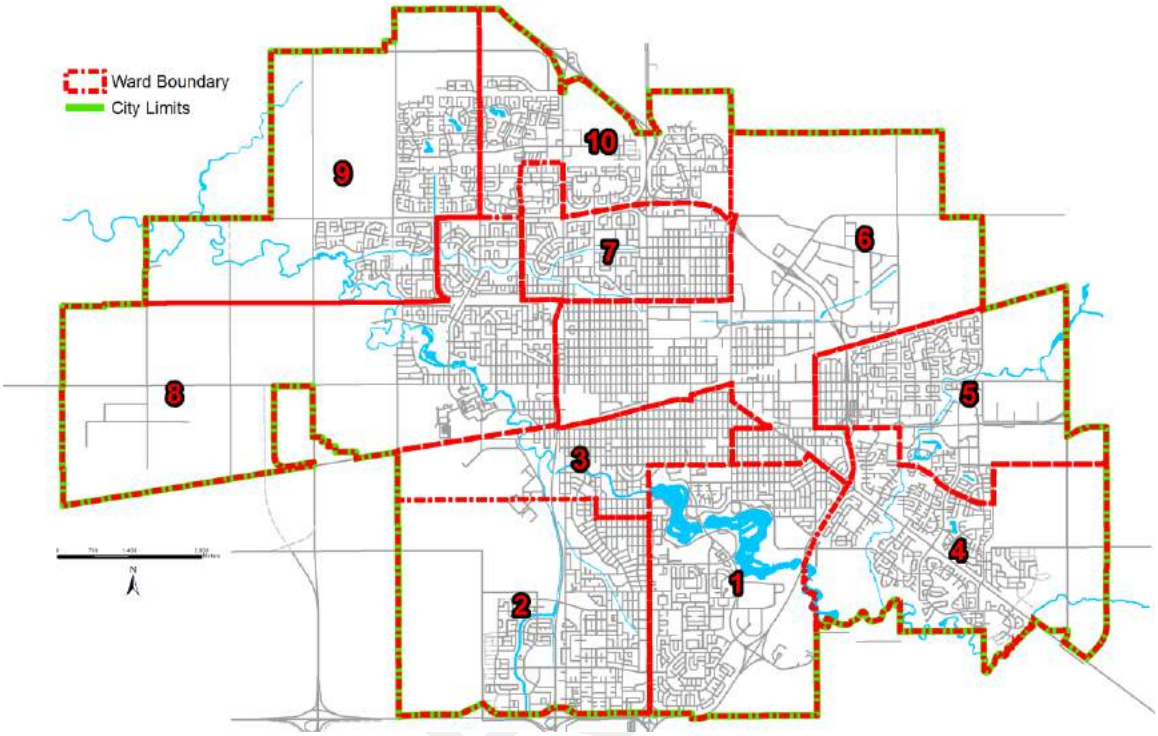
City Council members for the 2016-2020 term are shown in the picture below.

City Council members for the 2016-2020 term are:

L-R: Councillor Joel Murray, Councillor Lori Bresciani, Councillor Bob Hawkins, Councillor Barbara Young, Councillor Jerry Flegel, Mayor Michael Fougere, Councillor Andrew Stevens, Councillor Sharron Bryce, Councillor Mike O'Donnell, Councillor Jason Mancinelli, Councillor John Findura

Map of Electoral Wards

The map below represents the boundaries under which the current City Council was elected. In early 2019, the City of Regina established a process to review ward boundaries in preparation for the election in the fall of 2020. This review will be complete within the year.



Major Highlights of 2018

Funding for Regina Railyard Renewal

Lead Department: Land and Real Estate Management

What was achieved: In November 2018, the Government of Canada, Province of Saskatchewan and City of Regina jointly committed more than $33.6 million to fund numerous improvements on Dewdney Avenue and move Phase 2 of the Regina Revitalization Initiative forward.

Why it's important: The City of Regina is leading the largest urban revitalization project in the city's history. Ultimately Dewdney Avenue will be renewed to become a complete street that prioritizes pedestrian needs while supporting new businesses. This investment will support site improvements including site cleanup, installing utility infrastructure and developing public spaces. Future work will include a new pedestrian bridge that links the Warehouse District to downtown.

What's next: Phase 1 of the initiative was the construction and opening of Mosaic Stadium which formally opened in the summer of 2017. Phase 2 of the project is the transformation of the 17.5 acres of former railyard into a vibrant place that connects neighborhoods and supports the revitalization of Regina's City Centre. Phase 3 of the initiative is the long-term redevelopment of the Taylor Field Neighborhood. The governments of Canada and Saskatchewan and the City of Regina are each contributing up to roughly $11 million to this project through the New Building Canada Fund–Provincial-Territorial Infrastructure Component–National and Regional Projects. The Federation of Canadian Municipalities provided an additional $175,000 in federal funding through the Green Municipal Fund. Benefits of this project include more diverse housing options, additional urban green space and new commercial opportunities.

Growing Regina Transit

Lead Departments: Transit Services / Facilities Management Services

What was achieved: The City of Regina has prioritized transit service and, through internal collaboration and working with other levels of government, made several improvements that resulted in increased ridership and service revenue as well as improved accessibility for residents.

- Reduced fares: Fares were reduced for monthly passes, 20-ride passes, annual passes for seniors, and several new passes were also introduced; a 31-day senior pass, semi-annual adult and youth passes, and two new affordable options for low-income users. The cheaper fares enabled Regina Transit to achieve a 3% increase in ridership in 2017 and 2018. Ridership is expected to grow another 3% in 2019.
- Transit Trainer Program: This program was implemented in 2018 and is designed to empower people experiencing disabilities to teach others who experience disabilities how to ride conventional transit buses. Regina is the only transit system in Canada using this approach. Four trainers were hired through a partnership with the City and Creative Options Regina. The program will help Regina Paratransit users to access conventional transit which gives residents who experience disabilities more flexibility in their choice of public transit.
- New route and improved travel: Through the Federal Government's Public Transit Infrastructure Fund, upgrades were made in 2018 to ensure the transit system is sustainable and cost efficient. The new Arcola Express route was launched which was designed to get people from Regina's southeast end to the downtown more quickly, including three new buses. In 2018, funding also went to purchase internal bus stop displays. Other improvements to the transit system include the implementation of the first priority bus lane and traffic signal which supports the Arcola Express route and improvements to five existing routes.

Why it's important: Public transportation is an essential service that enables all residents the opportunity to travel easily and affordably throughout Regina. An efficient and profitable transit service encourages alternate modes of travel that can help alleviate traffic congestion and ensure safe movement throughout the city. These results contribute to Regina's mission of "building a strong community by providing reliable, sustainable services."

What's next: Construction continues on a new Transit Fleet Maintenance Facility - a $30.1M project funded jointly by the Government of Canada, Government of Saskatchewan and the City of Regina. The current facility is nearly 70 years old and was originally built to repair street cars so not all types and lengths of City's buses can be repaired in it. The new 60,000-square-foot facility will include both 40-foot and 60-foot full service and repair bays for the maintenance of the City's bus fleet. The facility will improve operational efficiencies by shifting maintenance from its current location along Albert Street to the Transit Operations Centre. This will save more than 3,000 hours a year spent transporting buses back and forth between locations. Construction and occupancy of the new facility is targeted to be complete in 2020.

Buffalo Pound Water Treatment Plant Investment

Lead Department: Water Works

What was achieved: In October 2018, the Canadian and Saskatchewan governments announced that they, along with the Buffalo Pound Water Treatment Corporation (owned by both the City of Regina and City of Moose Jaw), will invest $32.1 million to provide southern Saskatchewan with reliable access to high-quality drinking water.

Why it's important: The investment will go towards replacing electrical systems, improving power supply and upgrading raw water pumps to avoid electrical failures.

What's next: The work, once completed, will ensure a reliable and sustainable source of back-up power that will minimize service interruptions and prevent drinking water advisories for approximately 260,000 residents.

Record Breaking Leaf & Yard Waste Collection

Lead Department: Solid Waste

What was achieved: Regina residents are able to deposit their leaf and yard waste at four depots that run in the spring and the fall. Thanks to the efforts of Regina residents, in 2018, over 800 tonnes of leaf and yard waste was collected at the depots this year- a 99% increase from 2017.

Why it's important: Leaf and yard waste, which includes leaves, branches, pumpkins and plants, can be recycled and turned into nutrient rich compost used by gardeners, farmers and landscapers to enrich the earth. This effort contributes to the extension of landfill life and provide a valuable resource for gardens and parks.

What's next: Due to increased demand, the City will be expanding the current yard waste depot service in 2019 to a single site that will operate throughout the growing season (April to November) and will provide a free drop-off service for residents.

Water Master Plan Approval

Lead Department: Water Works

What was achieved: In October 2018, City Council approved the Water Master Plan which outlines the goals of the water service and the investment drivers for the utility service.

Why it's important: The City of Regina uses Master Plans to help describe citywide outcomes for a service or group of services in the long term (25 years). Master Plans are linked to our Official Community Plan (OCP) but contain more detail on investment, development and renewal plans for assets to maintain the target level of service. They are approved by City Council and inform decisions made by Administration and Council during business plan and budget processes. The development process for the plan included significant stakeholder consultation including with the Water Security Agency and the Regina Homebuilders' Association. Long term planning for asset dependent services like water is an essential ingredient to providing residents with secure, safe water at a price they can afford.

What's next: Future water planning and infrastructure renewal will be based on the Water Master Plan.

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Infill Servicing Agreement Fees and Intensification Levy

Lead Department: Development Services

What was achieved: In 2018, City Council approved a new set of fees so that developers and property owners adding or converting buildings within established neighborhoods contribute to the cost of any additional servicing that is required.

Why it's important: The City of Regina uses Servicing Agreement Fees (SAFs) and Development Levies (DLs) to fund major infrastructure investments required for new growth and development. These fees are collected from the developer of new property as part of the cost of growth. They are generally passed on as part of the purchase price to property owners. Historically, the City has charged these fees when new greenfield land has been developed. However, intensification of land use within the City's developed area can also trigger a need for infrastructure upgrades such as roads and water.

Examples of the type of land use changes that would be affected by this policy are:

- Developing a vacant site.
- Converting a building from one use to another with a higher intensity (e.g. converting a warehouse to condos).
- Increasing the number of residential units by adding a secondary suite or replacing a single-dwelling unit with a duplex.
- Increasing the gross floor area of a commercial or industrial building.

The new policies will ensure that the burden of infrastructure upgrades is shared across all types of development that result in increased requirements.

What's next: The new fees will take effect in 2019.

Residential Roads Alternative Treatment

Lead Department: Roadways & Transportation

What was achieved: Through a change in approach to renewing roads in poor condition, the City has developed a plan that can reduce the time it will take to address all 137 kilometres of poor roads from 36 years to less than 15 years. Rather than completely rebuilding poor roads, the City is taking an alternative approach to surface treatment that will extend the life of residential roads and improve the driving experience for motorists.

Why it's important: Since 2014, the City has been investing 1% of any mill rate increase into the renewal of residential roads. Since that time, the City has undertaken 300 projects to treat residential roads covering 87 kilometres (13% of the residential roads network). Despite this significant effort, residents were not satisfied with the progress of the program. Full rebuilds would be done only in circumstances where the condition of the road can't support heavy equipment or there is significant underground water/sewer work required. The plan was approved by City Council in late 2018.

What's next: In 2019, the City will pilot the approach and work with affected residents to understand the impact. Moving forward, this contemporary and innovative asset management approach should provide residents with much improved (and still affordable) levels of service in their neighbourhoods.

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Implementation of Reduced Service Agreement Fee Rates

Lead Department: Development Services

What was achieved: The City reduced the Servicing Agreement Fees (SAF) and Development Levies (DL) for Industrial zoned lands since this type of land typically puts lower demand on City services than residential or commercial developments. The rates were reduced to 1/3 of the previous cost. This policy change is expected to support new industrial development within the City's boundaries.

Why it's important: Growth provides many benefits including support for local businesses, the population threshold necessary to support arts and culture, promotes community vibrancy and supports services such as efficient public transit. Growth also requires a significant investment in services and infrastructure. The City uses SAFs and DLs to fund major infrastructure investments required for new growth and development.

The City heard from stakeholders that the SAF/DLs were cost prohibitive with respect to Industrial development. Industrial lands contribute to the municipal tax base and support well-paying jobs which can spur population growth, residential development and overall economic growth.

What's next: Policy changes were approved by City Council in late 2017 and implemented starting in 2018.

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The Environment in Which We Work

Community Profile

Regina is Saskatchewan's capital city. It has a population of 234,177 and serves a larger metropolitan area of 257,337. Since 2006, the city's population increased by approximately 20%, largely influenced by the strong performance of Saskatchewan's energy sector. The OCP projects the population will grow to 300,000 in the next 20 years.

While Regina is the provincial capital and has a large public service sector, it also depends on a resource-based economy featuring the oil and gas, potash and agricultural sectors. Regina is the home base for companies such as the Co-op Refinery Complex, the world's first cooperatively-owned refinery; EVRAZ, a vertically integrated steel, mining and vanadium business; and Viterra, a leading grain and oilseeds marketer and handler. Regina also serves as head office for several provincial Crown corporations including SaskEnergy, SaskPower, SaskTel and SGI CANADA, as well as Farm Credit Canada, a federal Crown corporation.

In recent years, Regina has continued to diversify into sectors such as banking and finance, computer and information technology, manufacturing and telecommunications. These factors led to one of Canada's strongest economies from 2005 to 2015, reflected in strong growth in gross domestic product (GDP), low unemployment and rising personal income levels.

The intense pace of Regina's growth has leveled off. 2015 and 2016 saw virtually no growth in GDP, however, 2017 saw a return to growth. The Conference Board of Canada projects moderate growth in manufacturing, construction, and the services sector will offset weakness in primary and utilities sector, supporting real GDP growth of 2.2% in Regina in 2019.

Unfortunately, the flat growth of the previous years has reduced government revenues. Tax and resource royalty revenues for the Provincial Government have declined and this impacted Provincial revenue sharing with municipalities in Saskatchewan.

Organization Profile

The City delivers its services in a variety of ways, led by approximately 2,500 permanent employees, as well as casual and part-time workers who account for the equivalent of another 360 full-time positions. Many services are also delivered in partnership with community organizations such as sport, culture and recreation programs, and by private businesses such as Paratransit and the Wastewater Treatment Plant.

City services include:

- Public safety and security
    - Policing
    - Fire & Protective Services
    - Construction permitting and inspection
    - Bylaw enforcement
- Quality of life
    - Urban planning and development
    - Parks and open spaces
    - Recreation services (including a wide range of indoor and outdoor public facilities)
    - Grants to community service organizations

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- Public health and well-being
  - Water treatment and distribution
  - Drainage and flood management
  - Wastewater collection and treatment
  - Waste removal
  - Recycling
- Movement of goods and people
  - Roads and bridges (including winter road maintenance)
  - Transit
  - Traffic control

The City is able to provide these services thanks to a range of revenue sources. While about half of its revenue comes from property taxes, the City also charges user fees, secures grants from other levels of government and collects revenues from a variety of other sources.

The City's organization structure is designed to support corporate planning and coordinated service delivery across all service areas (Figure 1). In 2018, a management review was undertaken and the organizational structure has been amended. These changes will be reflected in the 2019 Annual Report.

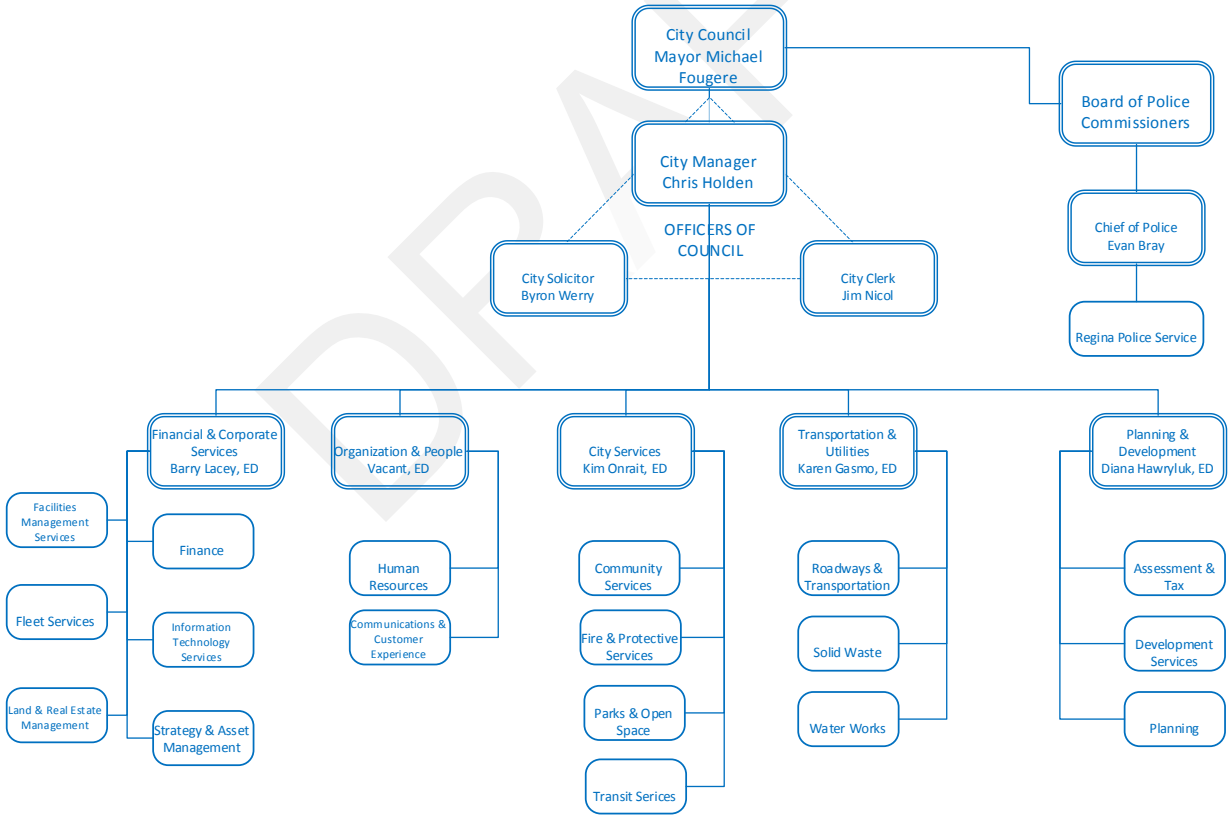

Figure 1: City of Regina's organizational structure (2018)

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Operating Strategically

In 2018, the City of Regina launched a new corporate strategic plan, *Making Choices Today to Secure Tomorrow: Advancing the OCP.* A key focus of the organization is to improve our ability to deliver reliable, sustainable services at an affordable cost that is acceptable to residents now and into the future. This strategic effort will require a shift in focus from year-to-year budgeting to look at the long term, recognizing that significant resources are required for asset renewal, some of which last 100 years. It will require that we engage with City Council and residents so that they understand these long-term obligations as part of the full cost of the services they receive.

Asset Renewal and Financial Viability

One of the Community Priorities of the OCP is to ensure Regina's long-term financial viability. Historical patterns of deferring the renewal of assets and infrastructure created a backlog of necessary infrastructure renewal. This includes the renewal of residential streets, recreation facilities and other buildings in which the City conducts its business.

The City is continuing to work to develop asset management plans for all asset categories and has done a good job in recent years of increasing its investment and commitment to infrastructure renewal. As the financial constraint of the recent economic downturn continues, the City must avoid returning to previous deferral choices that burden future generations with the cost of renewing assets that are being used today.

In 2018, S & P Global, a credit rating agency, upgraded the City's credit rating to AA+ with a positive outlook, which demonstrates our commitment to maintaining financial discipline and continued management of debt even in difficult times.

Understanding How and What We Deliver

The City of Regina delivers more than 60 services. As the City focuses on improving our ability to provide residents with reliable, sustainable services that are affordable, tools and systems need to be explored to ensure consistency and cost-effectiveness. The City's plan for the coming years is to analyze each service, document levels of service and costs, ensure that standard operating procedures are consistent with those levels of service and are effectively delivered by employees, and to identify where service costs should be recovered directly from users to limit the pressure on property tax revenues.

Tied to the documentation and costing of services is a priority to engage residents in dialogue about how to make our services more sustainable and build trust in the City's ability to do so. Residents need to be assured that our levels of service and standard operating procedures represent the most effective and efficient choices that can be made. This will encourage a sense of value for the fees and charges, and property taxes they pay. The City continues to participate in a national benchmarking system on service efficiency and effectiveness, and is planning on introducing several other ongoing performance improvement activities. These include customer service monitoring, monitoring of the implementation of levels of service and employee performance enhancement.

The City will utilize existing, new, or upgraded Master Plans to further align services and policies to advance the OCP. Delivery of the OCP will move Regina toward a more vibrant, inclusive, attractive community. However, in order to effectively deliver on the long-term wants and needs of the community, choices need to be made today.

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Citizen Engagement

The City has always made citizen engagement on specific issues a priority. We work with stakeholders, community organizations and partners to develop and implement policy initiatives and seek input on service and policy changes. The City will continue to engage residents and seek input on major policy changes.

On the other hand, we have not always ensured that residents understand the broader role of the City, what services it delivers, what they cost and how they are paid for. Recently, the City has adopted a more consistent approach to public engagement. As we work to advance major issues such as asset management and long-term financial viability, it will be essential to engage residents in a broader discussion of service priorities and affordability. The City must focus its efforts on ensuring these discussions with residents occur together, so the cost implications of service changes are understood and, conversely, the service implications of low cost are also understood.

Employee Engagement and Empowerment

The delivery of reliable, sustainable services to Regina residents is dependent on people. More than half of the City of Regina's budget is spent on employee salaries – people who drive buses, pick up garbage, suppress fires, pave roads, clear snow and teach swimming lessons. The City is dependent on the skills and commitment of its employees to meet residents' expectations. It needs to provide a safe, rewarding workplace to ensure that residents receive the services they expect.

The City is working to create a culture without silos, where employees are working together as one team to deliver reliable services to the community. The Strategic Plan will see employees' performance enhanced – that they are committed to customer service, familiar with and capable of delivering standard operating procedures and levels of service, capable and empowered to identify issues and propose solutions that serve Regina residents. The City will continue to improve approaches to ensuring employees are well-trained, professional, engaged and committed to the residents of Regina and the community as a whole.

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Key Risks Facing the City of Regina

There are a number of risks that, if realized, could affect the City's ability to sustain levels of service. While the following issues have been discussed in the context of strategic drivers, it is also worthwhile to note them as risks with potentially significant impacts.

Asset condition

The effort to maintain low user fees and property taxes in the past has created a backlog of needed asset renewal. This gap has the potential to create risks to the quality or consistency of our services. Furthermore, changes in climate, asset usage and population may require that current assets be replaced with something different. For example, hockey participation is declining, while soccer participation is growing. These shifts need to inform service choices which impact asset management planning.

By early 2019, the City will have developed asset management plans for several key asset classes. In addition, many services are developing master plans with a view to service requirements in the future. To date, the City has completed a Culture Plan, a Facilities Master Plan, a Transportation Master Plan, and a Water Master Plan. Master Plans for Recreation and Wastewater are in development. Within the next few years, Solid Waste, Fire, Open Space and Transit Master Plans will be added. These plans will help the City understand where the asset risks are and where the priority investments need to be.

Succession Planning

Almost one-fifth of the City's workforce is eligible to retire in the next five years. Not only will the City need to recruit replacement workers, but it will also lose significant experience and service knowledge. The planned work to document levels of service and standard operating procedures will help mitigate this issue.

Slower Economic Growth

The City secures resources to deliver services to residents in a variety of ways. As with all municipalities of this size, the main sources of revenue are property taxes and user fees for various municipal services and government grants. While property taxes are structured so that they are at a reduced risk of decline through periods of low economic growth, other sources of revenue are not. Activities such as utilization of the City's recreation facilities are discretionary family expenditures and participation levels are impacted by changes in personal income. As has recently been experienced, grants from other levels of government are also at a higher risk of decline. In addition, other levels of government, in dealing with the challenges of a changing economy, may transfer some areas of service delivery and asset management to the municipal level. This results in difficult decisions for the City that are often required to be made more quickly than desired. The City has defined plans to manage and build for the future. Major changes in revenue and responsibility with little advance notice can impose a high level of risk on the City's ability to follow through on the delivery of its plans.

In periods of slower economic growth, other levels of government may also choose to increase funds available for new infrastructure to stimulate the economy. While the City is investing heavily in much needed infrastructure renewal, resulting in the decline of reserve balances, it is moderately positioned to take advantage of some of these opportunities to leverage additional funding for needed infrastructure renewal should they arise.

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City of Regina Performance 2018

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Measuring Our Performance

Regina's planning and performance measurements are built as an integrated whole, beginning with the Vision, Mission and Values of the organization, through the OCP and the Strategic Plan and through to the delivery of day to day services to residents. The Planning and Performance Measurement Framework is depicted in Figure 2.

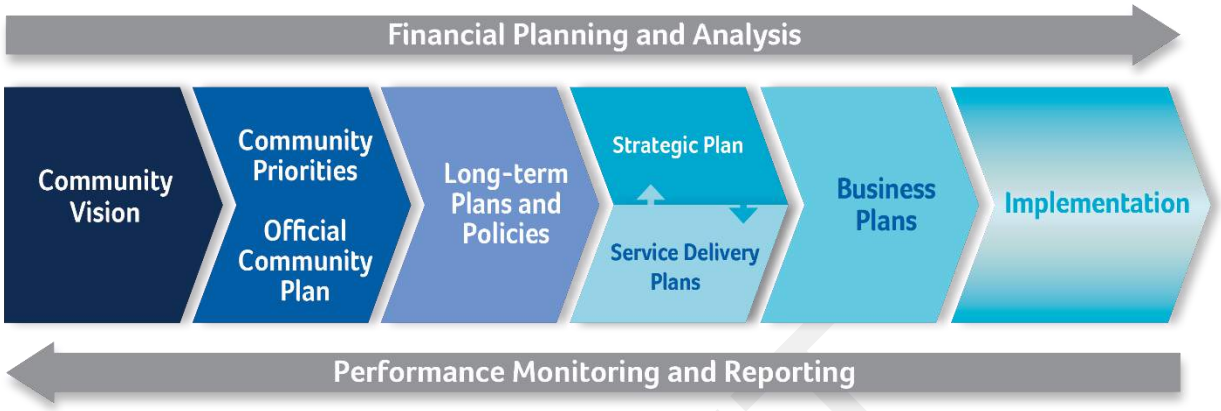

Figure 2: City of Regina Planning and Performance Framework

Official Community Plan Results

The OCP: *Design Regina* is the City's highest order plan and the basis upon which other policies and plans will be developed. The OCP consists of three major components: a set of financial policies that establish a framework for ensuring the long-term financial sustainability of the City; a growth plan that directs where and how growth will occur; and citywide policy sections that speak to various topics directly and indirectly related to the growth plan.

Several subordinate plans, many of which are complete or in development, exist to support the implementation of the OCP. Those plans are not typically referenced in this reporting but they remain the primary mechanisms through which the OCP will be realized. They include such documents as the Open Space Management Strategy, the Urban Forest Management Strategy and the Water and Wastewater Master Plans, which will continue to guide the City and will respond to the goals and policies of the OCP. Future updates to those documents will be based on the OCP, as will development of new strategies and plans.

Official Community Plan Targets

The OCP recognizes that compact urban design serves a wide range of purposes from community safety and improved transit to cost savings. Thus, the OCP includes targets that would see the City of Regina become more densely populated.

Target 1: Intensification

Goal: *At least 30% of new population is directed to existing urban areas.*

Progress*:* The intensification rate for 2018 was 4%. The rate of growth through intensification has been on a downward trend since the OCP was approved in 2014. In 2014, 2015, 2016 and 2017 the intensification rates were approximately 26%, 12%, 11%, and 5% respectively. The cumulative intensification rate since the adoption of the OCP (2014-18) is approximately 13%. The City anticipates that the intensification rate will vary from year-to-year has been the case in the past. The longer the rate stays below the 30% target the more difficult it will be to achieve the target.

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As an important step in supporting intensification, the City has been analyzing regulatory, environmental, social and economic barriers to private sector redevelopment of various types of underutilized sites throughout Regina through the Underutilized Land Study and Improvement Strategy.

Year	% of new population in existing urban areas
2014	26%
2015	12%
2016	11%
2017	5%
2018	4%
Cumulative Rate	13%

Figure 3: Trend information on the percentage of new population directed to existing urban areas (intensification)

Goal: *At least 10,000 new residents will be located in the City Centre.*
Progress*:* In 2018, the number of additional residents added to the City Centre area declined to 73 residents since the approval of the OCP. Growth of the City Centre has been slow since the OCP was approved and for the first time, decreased slightly in 2018 due to more demolitions than construction. The growth of City Centre population is expected to increase in the later years of the OCP as plans for the Railyard Renewal Project and Taylor Field Neighbourhood are finalized and implemented.

Note: During the five-year period from 2011-2016, 31% of population growth took place in the intensification area. Census data can only be used every five years (census years). It does not show how population has changed since the OCP was approved. We will have a clearer picture of intensification growth and the City Centre population after the 2021 census.

Year	# of new residents in City Centre since 2014
2014 to 2016	68
2017	16
2018	-11
Cumulative Growth	73

Figure 4: Number of new residents in the City Centre area since the adoption of the OCP.

Target 2: New Neighbourhood Density

Goal: *Minimum gross population density of 50 persons per hectare in New Neighbourhoods areas.*
Progress*:* Since the adoption of the OCP, secondary plans have been adopted for the Westerra, Southeast Regina and Coopertown neighbourhoods. There are very limited inhabitants in New Neighbourhoods (areas identified in the OCP as being the next phase of growth for Regina to achieve a population of 300,000) with housing construction taking place within Westerra only; therefore, it is premature to track the population density of these future Regina neighbourhoods. The City will have a better sense of densities in New Neighbourhoods once they are more built out, and following future Statistics Canada data from the 2021 Census. The plans were, however, approved with land use strategies intended to exceed the 50 people per hectare threshold.

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Target 3: Urban Forest

Goal: *One tree per person in public spaces.*

Progress*:* Regina is proud of its urban forest, particularly when recognizing that every tree in the community has been planted. In previous years, this measure has been reported as trees under the direct control of the City of Regina. However, the urban forest which comprises the City is also represented by the trees in Wascana Centre and Government House. The data has been restated to reflect this bigger picture.

In 2018, Regina had 210,537 trees in public spaces, or 0.90 trees per person. This is a small decrease from 2017 when there were 0.93 trees per person. While the number of trees increases every year, at the current time they are increasing at a rate slower than our population growth.

Year	Trees	Trees per Person
2016	206,148	0.93
2017	208,616	0.93
2018	210,537	0.90

Figure 5: Trend information on the number of public trees per person

Target 4: Office Development

Goal: *At least 80% of total office floor area in the city (pertaining to medium and major office development) is located in the Downtown/Central City office area.*

Progress: The distribution of medium and major office space is reviewed annually. In 2018, 80% of medium and major office space was located in the Downtown/Central City Office area. Office policies are currently under review as part of the 5-year review of the OCP.

Year	Medium and Major Office Floor area in Downtown/Central City
2016	83%
2017	n/a*
2018	80%

Figure 6: Trend information on the percentage of medium and major office floor area is located in the Downtown/Central City.
**2017 data was not calculated because 2017 Office Policy review was deferred to the 5-Year OCP Review.*

Target 5: Plan Monitoring

Goal: *This section of the OCP requires that the plan be monitored for implementation (including performance measures) and updated as required.*

Progress: This report is the mechanism by which the OCP is monitored for implementation. A full chart of all actions and decisions since the OCP was approved can be found at http://www.designregina.ca/official-community-plan-3/OCPimplementation/.

In 2018, OCP amendments were made to Part B – Secondary Plans to adopt a new Southeast Neighbourhood Plan and amend the Westerra Neighbourhood Plan. No amendments were made to Part A – Citywide Plan; however, the 5-year review process for the OCP, which is currently underway, will identify if any changes to the plan are required in 2019.

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Community Priorities: Implementing the Official Community Plan

To advance the OCP in 2018, the City of Regina undertook a number of actions and decisions in response to the community priorities listed below. A detailed list related to implementation of the OCP since its approval in 2014 is provided at http://www.designregina.ca/official-community-plan-3/OCPimplementation/.

1. Develop complete neighbourhoods: Create safe and inclusive neighbourhoods that are easy to get around and that have a mix of housing choices, amenities and services. Community input will drive a proactive approach to city planning.

   2018 Highlights
   - Transit responded to growth demands by leveraging federal funding to add the Arcola Express Route.
   - The City reviewed area plans for New Neighbourhoods ensuring they are planned to be 'complete neighbourhoods.' The City reviewed and approved a concept plan for a neighbourhood within Coopertown. There were also amendments approved to The Towns Concept Plan, the Westerra Neighbourhood Plan and Phase 1 Concept Plan.

2. Embrace built heritage and invest in arts, culture, sport and recreation**:** Enhance quality of life, community identity and pride by supporting heritage preservation, arts, culture and four season sport and recreation activities that will foster community vibrancy and cohesiveness.

   2018 Highlights
   - Taylor Field deconstruction was completed, and site was levelled and fenced.
   - The draft Recreation Facilities Master Plan was developed after extensive public and stakeholder consultation and will be presented in early 2019. The plan will guide the City's role in the delivery of recreation services, including programs and facilities, over the next 20 years.
   - The City continued work on developing a policy to support major sport and cultural event attractions.
   - The Cultural Plan drove decisions on the restoration of Regina's Glockenspiel and participation in Reconciliation Regina and special projects that included development of policies for street painting.

3. Support the availability of diverse housing options: Support a variety of housing choices to ensure people from all walks and stages of life are welcomed to live in Regina.

   2018 Highlights
   - In 2018, a total of 30 affordable ownership units and 50 affordable rental units were approved for funding under the Housing Incentives Policy.

4. Create better, more active ways of getting around**:** Make it easier for people of all abilities to travel by investing in public transit in appropriate locations and planning for all active forms of transportation. This includes providing access routes so all people can more easily travel from home to work and to other destinations.

   2018 Highlights
   - City Council approved funding of $8.6 million over two years for Transit Capital projects. This is the City's portion of the 50% shared funding agreement with the federal and provincial government through the Public Transit Infrastructure Funding program. Projects completed in 2018 include the addition of a new Arcola Express route.

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- A route review was completed to ensure Transit usage is maximized and the City is appropriately served. Transit service has been extended into new residential developments.
- A Transit Travel Training program was implemented. This program is designed around having persons experiencing a disability teach other inexperienced individuals experiencing disabilities on how to ride conventional transit. This provides people of all abilities with more options to move around the city and also allows for a reduction in the number of people requiring Paratransit service.
- Transit provided charter service to large events happening at Mosaic Stadium. Each event comprised 350 service hours moving between 6,500 to 7,000 customers each way.
- Research and engagement were completed for the development of a licensing scheme for the introduction of Transportation Network Companies to the City.

5. Promote conservation, stewardship and environmental sustainability**:** Reduce the City's environmental footprint, prioritize the conservation of land, water and energy, and embrace new operational measures such as leading practices for waste management.

   2018 Highlights
   - The City increased public communication and education on proper waste disposal and recycling practices.
   - City Council approved the permanent move to bi-weekly garbage collection from November to March.
   - Implementation of a permanent Leaf & Yard site for the growing season was approved to start in 2019.
   - City Council approved the development and implementation of a curbside organic waste collection service by 2023.

6. Achieve long-term financial viability: Spend money wisely to ensure the City's ability to manage its services and amenities both now and in the future. This includes considering the full costs of operating before committing to projects or services and to search out new ways to generate revenue to ensure the City has the financial resources to meet customers' needs.

   2018 Highlights
   - Reserve Review and Recommendations: This work aligned the City's reserves to long-range planning, ensured reasonability regarding the number, balances, and limits of reserves, and developed criteria for creation, close and maintenance of reserves. This ties directly to Section B: Financial Policies, as sound reserve management is critical to achieving long-term financial viability of the City.
   - The City continued to refine the development and use of its Long-Range Financial Model, including an annual practice to update the model. The tool is intended to help align short term actions with long-term financial strategies essential for ongoing financial stability while providing a consistent level of services.
   - A report was taken to City Council that looked at adopting a Curbside Collection Services Funding Policy. The report provided options to finance curbside waste collection, including the option of establishing a fee for service. This practice would allow residents to manage their cost by managing their waste production, incentivizing waste diversion. Such a fee, if approved, would be consistent with the Financial Policy in the OCP.

7. Foster economic prosperity: Support a vibrant and diverse economy that provides opportunities for residents to prosper and Regina to flourish.

   2018 Highlights
   - Railyard Renewal Project: In November 2018, the Government of Canada, Province of Saskatchewan and City of Regina jointly committed more than $33.6 million to fund numerous improvements on Dewdney

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Avenue and move phase 2 of the Regina Revitalization Initiative forward. Ultimately Dewdney Avenue will be renewed to become a complete street that prioritizes pedestrian needs while supporting new businesses. This investment will support site improvements including site cleanup, installing utility infrastructure and developing public spaces. Future work will include a new pedestrian bridge that links the Warehouse District to downtown.

- The governments of Canada and Saskatchewan and the City of Regina are each contributing up to roughly $11 million to this project through the New Building Canada Fund–Provincial-Territorial Infrastructure Component–National and Regional Projects. The Federation of Canadian Municipalities provided an additional $175,000 in federal funding through the Green Municipal Fund. Benefits of this project include more diverse housing options, additional urban green space and new commercial opportunities.

8. Optimize regional cooperation: Work cooperatively with surrounding municipalities, agencies, levels of government and other stakeholders to determine and evaluate opportunities to collaborate, to plan for and potentially deliver services regionally.

2018 Highlights

- Collaborative work continued with the following groups: White Butte Regional Planning Committee (includes White City, Village of Edenwold, and the RM of Sherwood), Moose Jaw Regina Industrial Corridor and the Rural Municipality of Sherwood MOU Committees.
- Advanced projects with the RM of Sherwood: RM Zoning Bylaw, complementary agreement to avoid unfair competition, and civic addressing service to the RM, discussions around the growth intentions map.
- The City finalized the liquid waste disposal agreement with Sakimay First Nation.
- A municipal servicing agreement between the City and the Global Transportation Hub Authority was signed on December 4, 2018 pertaining to capital contributions and operating services.

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Strategic Plan Results

In many ways, the City will deliver on the policies of the OCP simply by delivering reliable services to the residents of Regina. We will continue to work to effectively and efficiently deliver the services residents expect. However, the vision and policy goals of the OCP require more than just continuing to do what we have always done.

The City's four-year Strategic Plan, *Making Choices Today to Secure Tomorrow*, represents the second in a series of strategic plans that will, over the next 25 years or so, ensure we make the required changes to truly transform the city from what it is today to the city envisioned in *Design Regina*. The plan lays out the critical steps so that the City will be well-positioned to deliver on the OCP in the future.

Making Choices Today to Secure Tomorrow establishes a number of objectives, the key focus of which is improving our ability to deliver reliable, sustainable services at an affordable cost that is acceptable to residents now and into the future. This strategic effort will require a shift in focus from year-to-year budgeting to look at the long term, recognizing that significant resources are required for asset renewal, some of which last 100 years. It will require that we engage with City Council and residents so that they understand these long-term obligations as part of the full cost of the services they receive.

2018 was the first year of implementation of the Strategic Plan, so in many ways it was a year of laying the groundwork for future effort in various areas of the strategic plan. Results are reported below in accordance with the themes of the strategic plan identified earlier in this report.

Progress on Asset Renewal and Financial Viability

Strong models for long-range financial planning and asset management will support the City to make decisions about programs and assets that reflect future service needs and to prepare for the required allocation of resources. A new City department, Sustainable Infrastructure, will be fully implemented in 2019 and will advance asset management. The City is also using as a measure the degree to which the organization operates in accordance with its financial forecasts. This is an important consideration as accurate forecasting allows the organization to adapt to changing financial circumstances in a timely way. In 2018, the organization operated 1.3% above our Q3 financial forecast. The target was +/- 2.8% and the City met the target by a considerable margin. As the City's fiscal situation becomes more and more challenging to manage, careful planning and strict forecasting is becoming increasingly important.

The organization has a similar target for 2019 and will continue to work towards delivering budgeted plans as intended and to manage financial resources tightly on an ongoing basis.

Progress on Understanding How and What We Deliver

The City's plan for the coming years is to analyze each service, document levels of service and costs, ensure that standard operating procedures are consistent with those levels of service, are effectively delivered by employees, and to identify where service costs should be recovered directly from users to limit the pressure on property tax revenue. In addition, the Strategic Plan includes projects that will update, finalize or establish Master Plans for the majority of City service areas. Master Plans will help us understand both the immediate cost of delivery of the service but also how the service must grow or evolve to serve a growing population (including the financial implications.) Master Plans are a key input to the Long-Range Financial Model, the primary tool for understanding the financial sustainability of our services.

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In 2018, the City met targets for process improvements delivered and Service Review recommendations implemented. In addition, work was completed on a Level of Service framework and a plan was developed to improve standard operating procedures.

Progress on Citizen Engagement

As the City works to advance major issues such as asset management and long-term financial viability, it will be essential to engage residents in a broader discussion of service priorities and affordability. The City must focus its efforts on ensuring these discussions with residents occur together, so the cost implications of service changes are understood and, conversely, the service implications of low cost are also understood. To that end, the City has spent much of 2018 building a new Regina.ca website, which will launch in 2019 and improve the City's ability to communicate and engage with residents.

The City has continued to survey its residents annually to understand their perceptions of specific issues and to inform planning for future communications and engagement efforts. In 2018, baseline results were established for specific strategic issues that merit ongoing assessment. These issues include:

- The level to which residents trust the information the City of Regina provides.
- The level to which residents are satisfied with their customer interactions with the City.
- The level to which residents think the City is good at offering meaningful opportunities to participate and provide input on programs, services, and plans.
- The level to which residents indicate they understand the City's service levels and costs.
- The level to which residents indicate they are generally happy with the level of communications from the City.

Progress on Employee Engagement and Empowerment

The Strategic Plan intends that employees' performance is enhanced – that employees are committed to customer service, familiar with and capable of delivering standard operating procedures and levels of service, and capable and empowered to identify issues and propose solutions that serve Regina residents. The City will continue to improve approaches to ensuring employees are well-trained, professional, engaged and committed to the residents of Regina and the community as a whole. To track the progress on these issues, the City conducts a bi-annual employee survey.

In 2018, the City saw significant improvement and exceeded targets in the following areas:

- The level to which employees agree that their supervisors know the City's priorities.
- The level to which employees indicate that they are satisfied with internal communications at the City.
- The level to which employees agree that they are able to influence outcomes at the City.
- The level to which employees agree that they are proud to work at the City of Regina.

Opportunity for greater improvement was shown in the following two areas:

- The level to which employees agree that the City fosters a collaborative environment.
- The level to which employees agree that the City fosters a One City - One Team environment.

The results suggest that the City's efforts to build employee capacity and commitment are getting traction. Without this commitment, we will be challenged to deliver on other elements of the strategic plan and to achieve our broader goal of providing reliable, sustainable services to residents.

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Operational Results

MBN Canada Benchmarking

In 2014, the City made a decision to improve its capacity to measure and report on its operational performance. In 2015, the City identified a municipal benchmarking partnership that would allow us to compare our performance to that of other municipalities across a standard bundle of services. This information will assist residents in determining whether or not they are receiving good value for their tax dollar investments, both from the perspective of cost and service performance.

A full report of Regina's MBN Canada results can be found at www.mbncanada.ca. Note that the results published in 2018 were for 2017. This is due to the fact that many of the measures are reliant on audited financial information; thus the performance information is one year behind the annual report.

The 2017 results show that Regina's performance on external customer facing services is both effective and efficient. There are some outliers, such as Transit and Waste Management, which both operate efficiently but are not delivering the customer results of other municipalities. In the case of the Transit Service, Regina Transit performance is comparable to other municipalities of same size. Similar to those municipalities, Regina Transit is trying to balance the cost of the service improvements required to increase ridership with the burden on tax payers in general. This balance is significantly more difficult with a small population. In the case of the Waste Management Service, waste diversion and reduction initiatives in Regina are in their infancy compared to other communities which have had programs for over two decades. The amount of solid waste diverted reflects current diversion programming available to residents. Most other municipalities offer some sort of curbside organic service for yard and/or kitchen waste. This waste stream makes up a significant – approximately 50% – of the residential waste stream. Diversion initiatives for this waste stream, which are currently in planning, will improve the diversion rate.

Regina's performance on internal program support services is less robust. While they generally deliver the expected performance, they do so at a cost that is greater than the average. Generally this is a consequence of the lack of investment in technology to streamline systems and processes. There are several initiatives across the City where such initiatives are either underway or in planning, but the results have not yet been demonstrated. Despite some areas where Regina's costs are higher than average, MBN Canada data demonstrates that the City is one of the most efficiently operating municipalities in the system (Figure 7).

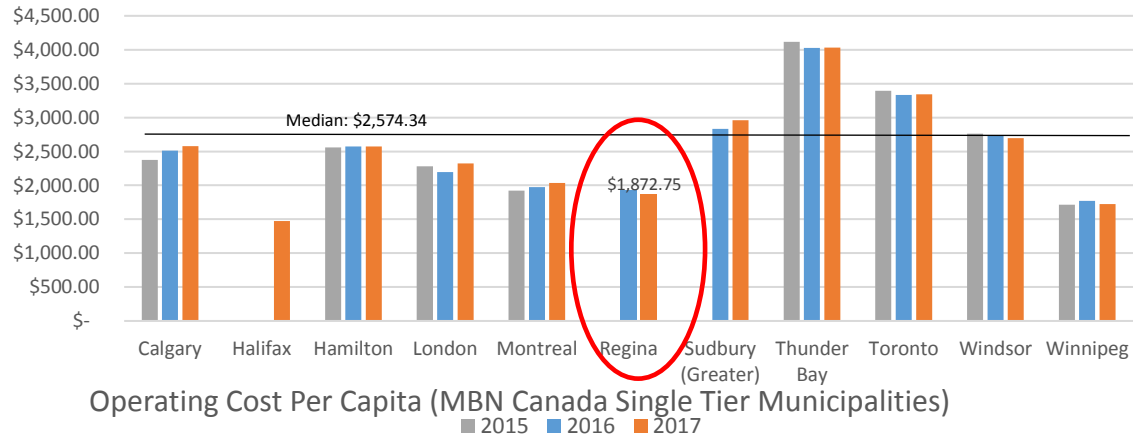

Figure 7: Municipal Operating Expenses per capita 2017

Operational Highlights

A detailed department by department overview of operational highlights from 2018 is available in Appendix 1.

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Service Partners

All of the City of Regina's Service Partners are included in the City's consolidated financial statements. The following provides more detail about the services our service partners provide and how they are related to the City of Regina.

Regina Police Service

Regina Police Service (RPS) enhances the safety of our city by providing policing services to the residents of Regina and, in partnership with the RCMP, to some of the surrounding region. The RPS currently has 401 sworn officers and 186 civilian personnel combining to form a total employee complement of 587.

RPS is governed by a Board of Police Commissioners, which is appointed by City Council and includes the Mayor and some members of City Council as well as at least one member of the general public. *The Police Act of Saskatchewan* stipulates that the municipality:

a) is responsible for the maintenance of law and order within its boundaries;
b) shall provide policing services to maintain a reasonable standard of law enforcement; and
c) shall provide adequate and reasonable facilities required for the policing services mentioned in clause (b).

The Board of Police Commissioners is responsible for approving the plans and budget of the RPS. City Council's role is to approve the funding required by the budget established by the Board of Police Commissioners.

Annual Report: http://reginapolice.ca/annual-reports/

Contact: Elizabeth Popowich
1717 Osler Street
PO Box 196
Regina, SK S4P 2Z8
Ph: 306-777-6364

Buffalo Pound Water Treatment Corporation

The Buffalo Pound Water Treatment Plant was commissioned in 1955 and provides safe, high quality drinking water to its customers. Located at Buffalo Pound Lake, the Plant provides water to approximately 260,000 customers primarily in Regina and Moose Jaw. Secondary water users include SaskWater, Buffalo Pound Provincial Park and users of the farm water stand located at the Plant. The Plant now has a rated production capacity of 205 million litres per day.

Effective January 1, 2016, the Plant operates as a not-for-profit corporation legally known as the Buffalo Pound Water Treatment Corporation. The Cities of Moose Jaw and Regina jointly own the Plant (City of Regina: 74%; City of Moose Jaw: 26%) and a Board of Directors governs the Corporation on behalf of the two Cities. The current Board of Directors is comprised of six members who were appointed by the Cities of Regina and Moose Jaw.

The Plant has developed a long-term sustainable asset management plan to ensure high quality water treatment into the future. Based on that plan, the Board has established the rate at which it sells treated water to its customers (i.e. the City of Regina and the City of Moose Jaw). In addition to the purchase of water, the Cities are responsible for providing the infrastructure to get the water from the Plant to their residents as well as collecting and treating wastewater.

Annual Report: https://www.buffalopoundwtp.ca/plant/annual-report

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Contact: Ryan Johnson
c/o City of Regina
Queen Elizabeth II Court
PO Box 1790
Regina, SK S4P 3C8
Ph: 306-694-1377

Economic Development Regina

Guided by the City of Regina's OCP, Economic Development Regina's (EDR) role is to provide leadership for economic growth to the City of Regina and the community, with specific accountability for the following core functions:

- Support industry growth and diversification through retention, development and attraction of business and tourism.
- Find innovative ways to support the community in sustaining growth while effectively addressing the challenges of growth.
- Market and promote the Greater Regina Area for business and tourism.
- Ensure the Greater Regina Area prospers as a vibrant and diversified economy for investors, is a strong destination experience for visitors and a place of choice with a high quality of life for residents.

EDR was incorporated on January 1, 2016 as a not-for-profit municipal corporation of the City of Regina. City Council's directed mandate for the organization is:

- Create and implement an economic development strategy to grow and sustain prosperity in the city and region.
- Encourage the retention, development, attraction and growth of business and tourism products and services for those who live, work, visit, and invest in the city and region.
- Market and promote the city and region for business and tourism.

The Board of Directors of EDR is appointed by City Council based upon the recommendations from EDR, which are grounded in creating a broad and influential representation of economic and tourism interests of the region. The organization is funded through an annual grant from the City of Regina. This core funding is supplemented by significant other financial resources including:

- Industry investment;
- Fee for service contracts;
- Grants from other levels of government.

Annual Report: https://economicdevelopmentregina.com/about/publications#annual-report

Contact: John Lee
200-1965 Broad St.
Regina, SK S4P 1Y1
Ph: 306-565-6381

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Regina Downtown Business Improvement District

The Regina Downtown Business Improvement District (RDBID) is an organization that provides a range of business and community services to promote and enhance the Downtown District's unique assets, to improve conditions for businesses operating in the district, and to improve the quality of life for those who shop, work, live and play downtown. RDBID's services supplement services provided by the City of Regina.

Authorized under Section 25 & 26 of *The Cities Act* and City of Regina Bylaw No 2001–76, RDBID programs and services are financed by a special property tax assessment collected from commercial property owners located in the defined boundaries of the Downtown District. This District encompasses 53 blocks bordered by Angus Street to the west, 13th Avenue to the south, Halifax Street to the east, and Saskatchewan Drive to the north. RDBID also extends along Broad Street south to College Avenue.

The special assessments are approved by the Board of Directors of RDBID, which is appointed by Council, and includes a representative from Council.

2017 Annual Report: https://indd.adobe.com/view/927511a2-666f-48e4-a639-892ead5b597a

Contact: Judith Veresuk
140 – 2401 Saskatchewan Drive
Regina, SK S4P 4H8
Ph: 306-359-7541

Regina Exhibition Association Limited

Regina Exhibition Association Limited (REAL) operates a 100-acre campus, Evraz Place, located moments away from the downtown core. Evraz Place is home to:

- Mosaic Stadium and the Saskatchewan Roughriders.
- The Regina Pats who have played on the property for more than 100 years and call the Brandt Centre home.
- The Queensbury Convention Centre, which boasts 42,000 sq. ft. of flexible space for conventions, conferences, weddings, trade shows, meeting, and more.
- The recently renamed AffinityPlex, which is a 90,000 sq. ft. with a regulation indoor soccer field and flexibility to host trade shows, conferences, gala dinners and more.
- The six-rink hockey arena, the Co-operators Center, which hosts tournaments almost every weekend generating considerable tourism and economic benefit.
- The International Trade Centre (ITC), which is the new home for the Canadian Western Agribition, major trade shows, conferences and other events of all shapes and sizes.
- Two signature events, Queen City Ex and Canada's Farm Progress Show, which bring our community together at Evraz Place as we showcase the best Regina has to offer.

Originally established in 1884 as an agricultural society, REAL has evolved into an organization that operates and maintains the community's hub of events and entertainment. REAL began operating as a not-for-profit municipal corporation in 2014 with oversight from a volunteer Board of Directors appointed by Council. The City of Regina owns the lands and assets of Evraz Place that REAL operates on the behalf of the City. Council provides a small annual grant to support its operations. However, the vast majority of REAL's revenues are generated by the services it provides. REAL operates as a not-for-profit corporation and any surplus profit at year-end is invested into maintenance and improvement of civic infrastructure at Evraz Place, all of which is owned by the City of Regina.

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The mandate of REAL is to:

a) operate in the best interests of the community and enrich the quality of life for people in the community through the hosting and delivery of local, regional, national, and international events;
b) develop, operate and maintain City and other facilities to provide world-class hospitality for trade, agri-business, sporting, entertainment and cultural events that bring innovation, enrichment and prosperity to the community; and
c) operate with an entrepreneurial spirit and to pursue expanded business venture that could generate additional revenue.

2018 Annual Report: https://www.evrazplace.com/about/annual-report

Contact: Amanda Acorn
PO Box 167
1700 Elphinstone ST
Regina, SK S4P 2Z6
Ph: 306-781-9200

Regina Public Library

The Regina Public Library (RPL) exists pursuant to *The Public Libraries Act, 1996* of Saskatchewan. It comprises eight neighbourhood branches and a central library that includes a central children's library. The programs, services and supports it provides help to build a strong community; one that values knowledge and understanding, and respects and upholds diversity. Regina Public Library seeks to empower the community by providing access to technology, lifelong learning, and diverse cultural and leisure experiences. In addition to an extensive physical collection, the Library offers a digital collection of eBooks, music, television shows and movies that can be streamed, musical instrument lending, a professional-grade digital media studio, virtual reality gaming, an arthouse film theatre, a contemporary art gallery, and more.

RPL is governed by a Board of Directors, which is appointed by Council and includes the Mayor, one other member of Council and several members of the general public.

The Board of Directors of the RPL sets the plan and budget for the Library. They then seek the approval of Council to obtain the resources for their budget through the establishment of a Library Mill Rate, which is included as part of residents' annual property tax bill. The Library may also apply to Council for additional financial resources to acquire, build, refurbish, equip or maintain a library building.

Annual Report: https://www.reginalibrary.ca/about/annual-reporting

Contact: Colleen Hawkesford
2311 – 12th Avenue
PO Box 2311
Regina, SK S4P 3Z5
Ph: 306-777-6060

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Financial Statement: Discussion and Analysis

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FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

INTRODUCTION

The discussion and analysis of the City of Regina's financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2018. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should review the "Introduction" and "City of Regina Performance in 2018" contained within the Annual Report, notes to the financial statements and financial statements to enhance their understanding of the corporation's service efforts and accomplishments from both financial and non-financial perspectives.

HIGHLIGHTS

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

- Regina Downtown Business Improvement District
- Regina's Warehouse Business Improvement District
- Economic Development Regina Inc.
- Regina Public Library
- Buffalo Pound Water Treatment Corporation (BPWTC)
- Regina Exhibition Association Limited (REAL)

Key financial highlights for 2018 are as follows:

- The 2018 Consolidated Financial Statements report net financial assets of $24.6 million, an increase of $53.5 million from $(28.9) million at the end of 2017. The net financial asset position is due to the purchase of short term investments and a decrease in landfill liability of $19.6 million as the City purchased land which increased the capacity of the landfill.

- The 2018 Consolidated Financial Statements also show an annual surplus of $137.5 million compared to $161.5 million in 2018.

- The City's accumulated surplus increased from $2.1 billion at the end of 2017 to $2.3 billion at December 31, 2018. Virtually all of the accumulated surplus is tied up in non-financial assets, such as tangible capital assets, which represents the service capacity available for future periods. Non-financial assets were $2.2 billion at the end of 2018.

- Revenues decreased by $3.9 million and expenses increased by $20.2 million from 2017. The decrease in revenues is due to reduced both federal and provincial government funding and realized loss on the porfolio investment. The increase in expense is due to the contracted and general service expenses increased as well as amortization expense and transfer payments expense.

- The City's reserves decreased by $15.4 million to $217.8 million. The General utility reserve increased by $8.7 million, the General fund reserve decreased $4 million, the Solid waste reserve decreased by $2.1 million and the Winter road maintenance reserve decreased by $5.6 million. The Land development reserve is in a deficit of $9.2 million and the Asset revitalization reserve decreased by $18.9 million leaving less funding for future periods. Annually, the reserves are assessed to determine the reasonableness of their balances to the current reserve limits, business needs of the City and best practices. Council approved adjustments are made based on the review.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Demographic and Economic Information

	2018	2017	2016	2015	2014
Population*	234,177	230,725	215,106	223,000	217,490
Building permits					
Number	2,590	3,138	3,373	3,504	3,229
Values ($000)	409,141	592,043	605,248	675,795	628,109
Urban dwelling starts	1,139	2,008	1,452	3,093	1,954
Inflation rate for Regina (%)	2.4%	1.7%	1.1%	1.9%	2.4%
GDP growth for Regina (%)	1.0%	1.9%	(0.2)%	1.6%	3.3%
Unemployment rate (%)					
Regina	5.8%	5.2%	5.0%	4.1%	4.2%
Saskatchewan	5.7%	6.3%	6.3%	5.5%	3.8%
Canada	5.7%	6.3%	7.0%	6.9%	6.9%
Average selling prices of homes ($)	309,763	318,372	312,060	311,235	313,903

*2016-2018 population figures are based on the 2016 census. 2014 and 2015 population figures were estimated based on the 2011 census population and estimated growth trends.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

REVENUES

The City of Regina had consolidated revenue of $736.5 million in 2018 as shown below:

Table 1: Revenues - Budget to Actual and Prior Year Comparison

	2018 Budget	2018 Actual	Budget Variance Favourable (Unfavourable)	2017 Actual	Year over Year Increase (Decrease)
Taxation	258,046	260,358	2,312	252,165	8,193
Fees and charges	271,900	271,349	(551)	241,665	29,684
Government transfers	61,364	88,016	26,652	134,965	(46,949)
Electrical distribution	31,010	27,893	(3,117)	26,534	1,359
Licenses, fines and levies	13,646	13,970	324	14,542	(572)
Gas distribution	2,478	3,190	712	5,975	(2,785)
Interest and penalties	8,759	5,211	(3,548)	2,810	2,401
Interest on long term investments	-	7,769	7,769	10,351	(2,582)
Loss on long term investments	5	(8,128)	(8,133)	(4,145)	(3,983)
Servicing agreement fees	1,257	9,758	8,501	13,847	(4,089)
Land sales	3,503	3,769	266	5,408	(1,639)
Other	10,432	8,863	(1,569)	8,271	592
Contribution of tangible capital assets	-	43,148	43,148	26,050	17,098
Other capital contributions	-	1,368	1,368	2,003	(635)
	662,400	736,534	74,134	740,441	(3,907)

The schedule above includes both operating and capital revenues, and controlled subsidiaries.

Taxation revenue for 2018 was $8.2 million higher when compared to 2017 primarily due to a 4.3% increase in the mill rate and new properties coming onto the assessment roll during the year.

Fees and charges were $29.7 million higher than previous year primarily due to an increase in claim revenue, land development revenues, asphalt sales, and water sales with an increased water rate in 2018.

Government transfers were $46.9 million lower than 2017 because P3 Canada funding for the Waste Water Treatment Plant of $42.5 million was only granted in 2017.

Electrical distribution revenues reflect a trend of increasing rates for electricity and volatile rates for natural gas. Electrical consumption has been relative steady over the past ten years. Electrical distribution revenues increased by $1.4 million when compared to 2017.

Servicing agreement fees for 2018 were $4.1 million lower than 2017. When a servicing agreement is entered into between the City and a developer, the fees collected are inflows of cash or accounts receivable to the City. Parks, roads and dedicated lands are initially recorded as deferred revenue pursuant to the revenue recognition principles. They are recorded as revenue when allocated to eligible projects. Utility servicing agreement fees are recorded as revenue upon receipt or signing of new servicing agreements in accordance with revenue recognition principles. Servicing agreement fees collected in a given year are recorded as revenue or deferred revenue based on these principles.

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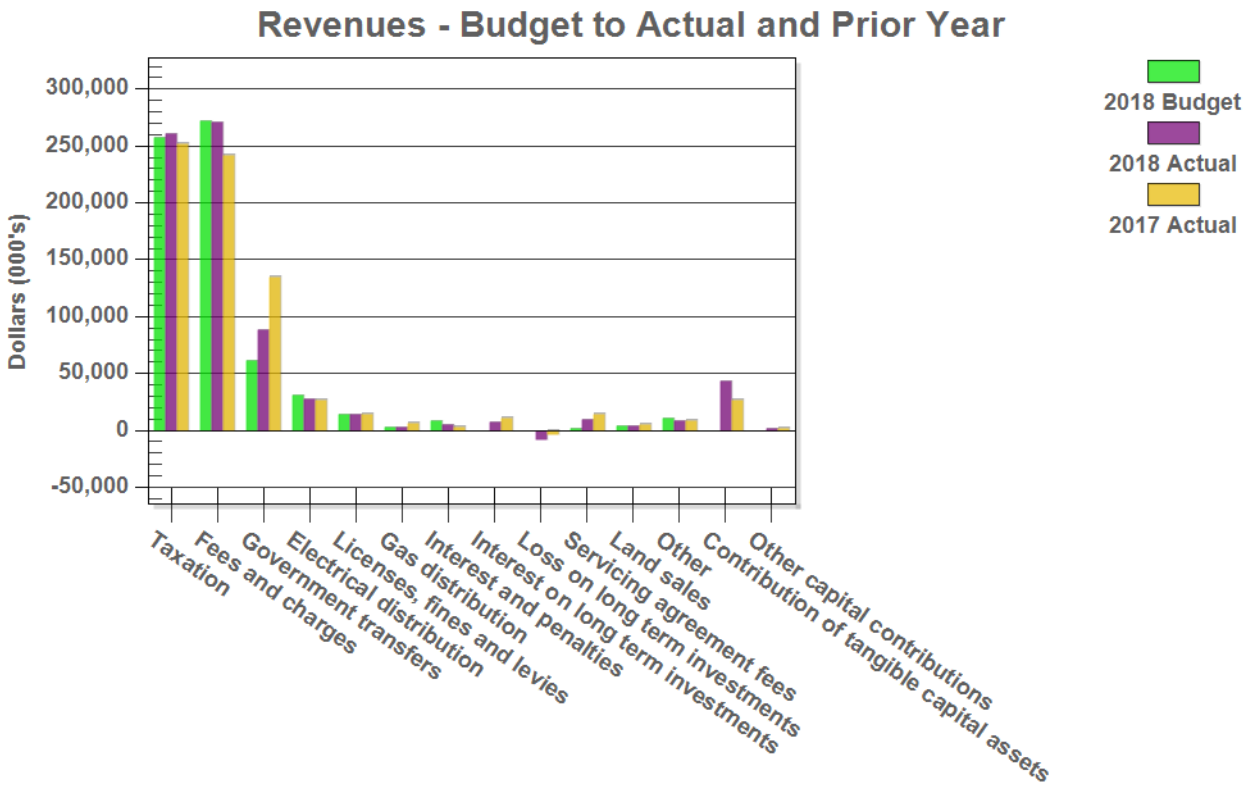
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Contribution to tangible capital assets for 2018 were $43 million above budget since this item is not budgeted for. It is $17.1 million more than 2017. This revenue includes tangible capital assets, such as land, roads, and underground networks that the City receives at no cost or below fair market value as per development agreements. However, the City will be expected to maintain and rehabilitate these assets from this point forward.

Other capital contribution were $1.4 million in 2018 compared to $2 million in 2017.

Table 2: Revenues - Budget to Actual and Prior Year

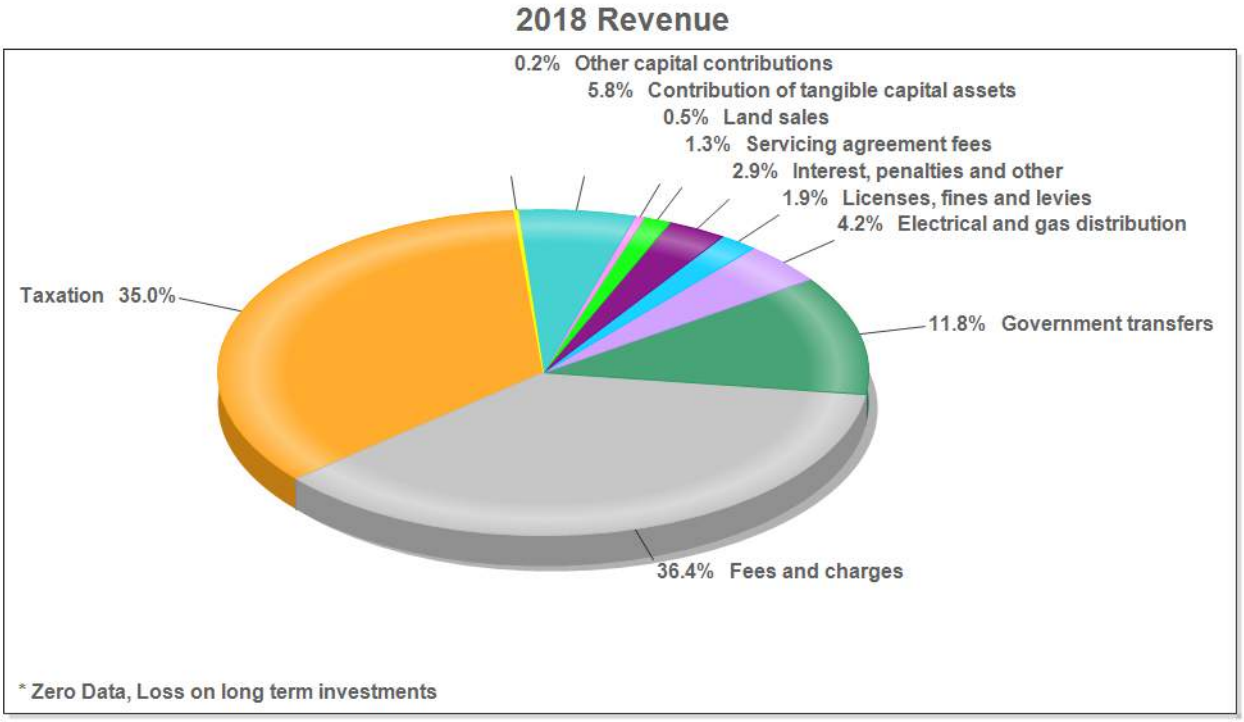


FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Of the total revenue earned in the year, more than 72.2% (2017 - 67%) is attributed to taxation and fees.

Table 3: 2018 Revenue by Type



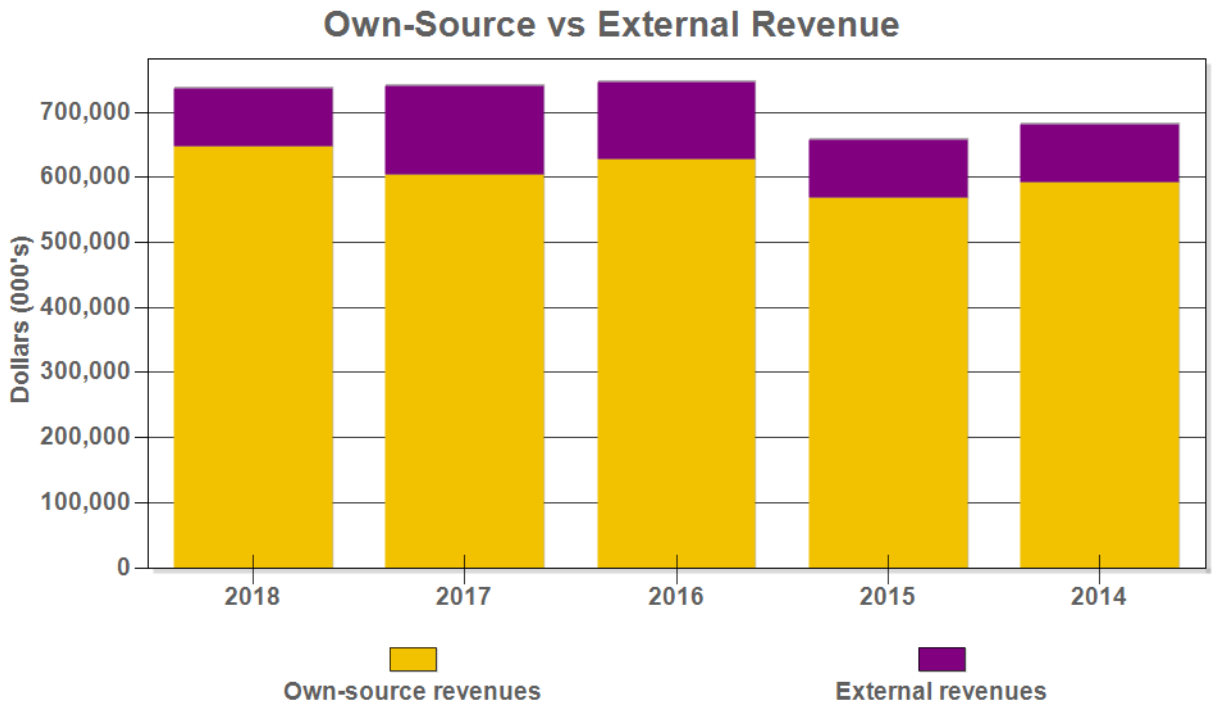
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

The City's financial condition is reflected in the overall economic and financial environment, and the City's ability to meet service commitments to the public, obligations to creditors, employees and others. Table 4 reflects a comparison of own-source revenue to external revenues.

Table 4: Own-Source vs External Revenue



Own-source revenues, which include taxation, have increased over the past five years, while government transfers are approximately the same as they were five years ago. This increase means the City relies heavily on it's own source of funding to cover the cost of providing services. 2016 and 2017 have higher government transfers due to funding received specifically for the Waste Water Treatment Plant and the Stadium projects.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 5 provides a summary of the total revenue collected over the last five years. The top five revenue sources include taxation, government transfers, fees and charges, electrical distribution and contribution of tangible capital assets (Table 5).

Table 5: Revenue Summary (Five Years)

	2018	2017	2016	2015	2014
Taxation	260,358	252,165	240,148	227,973	216,711
Fees and charges	271,349	241,665	217,716	217,052	193,182
Government transfers	88,016	134,965	118,219	87,661	88,684
Electrical distribution	27,893	26,534	25,267	24,417	23,124
Licenses, fines and levies	13,970	14,542	13,846	14,211	13,394
Gas distribution	3,190	5,975	6,138	7,076	7,587
Interest and penalties	5,211	2,810	2,103	1,833	1,661
Interest on long term investments	7,769	10,351	12,913	18,940	15,024
Loss on long term investments	(8,128)	(4,145)	4,326	8,311	3,488
Servicing agreement fees	9,758	13,847	17,483	20,339	10,979
Land sales	3,769	5,408	533	3,877	7,735
Other	8,863	8,271	6,884	11,174	7,119
Contribution of tangible capital assets	43,148	26,050	30,638	14,114	37,745
Restructuring	-	-	-	-	54,086
Other capital contributions	1,368	2,003	49,565	-	-
	736,534	740,441	745,779	656,978	680,519

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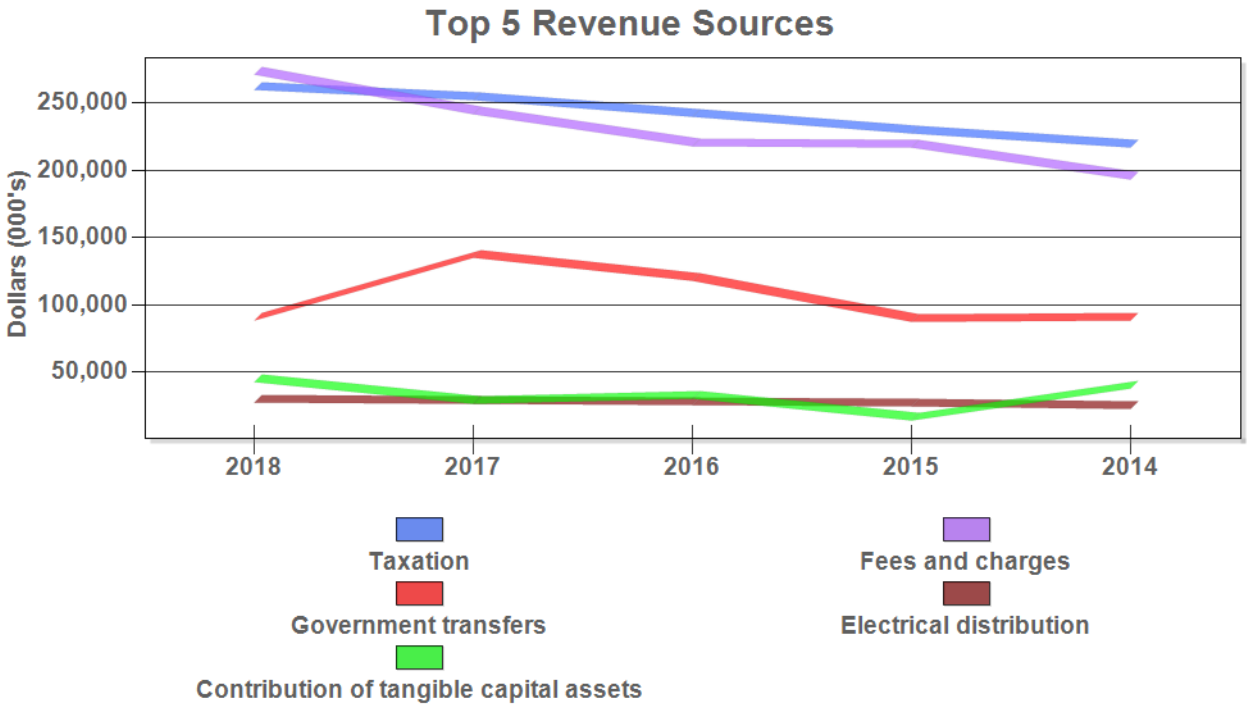
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 6: Top Five Revenue Sources



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Taxation revenue generally increases with growth and tax rate increases.

Taxation revenues result from Municipal and Library Taxes levied on all properties in the city and business improvement levies assessed by the Business Improvement Districts on properties in the districts.

Property taxes are calculated by applying a mill rate and mill rate factor to each property assessment. The mill rate and mill rate factor together are known as the tax rate.

Table 7: Taxable Property Assessment

Taxable assessment	x	Mill rate	x	Mill rate factor	=	Property tax

Taxable Property Assessment
(in thousands of dollars)

Year	Total
2018	28,545,124
2017	27,932,498
2016	20,613,040
2015	19,700,181
2014	19,182,276

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FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 8: Mill Rates And Levies

	Mill Rates			Business Improvement Levies	
Year	Municipal	Library	Total	Regina Downtown	Regina's Warehouse Business Improvement District
2018*	7.7716	0.7199	8.4915	0.5822	0.4893
2017	7.4483	0.7199	8.1682	0.5708	0.4750
2016	9.5920	0.9594	10.5514	0.7757	0.7588
2015	9.2856	0.9372	10.2228	0.7388	0.7588
2014*	8.9371	0.9216	9.8587	0.7388	0.7588

* Reassessment year and the mill rates and business improvement levies were restated to revenue neutral rates.

Table 9: Municipal Mill Rate Factors

	Mill Rate Factors				
Property Class/Subclass	2018	2017	2016	2015	2014
Residential	0.91152	0.91152	0.87880	0.87880	0.87880
Condominiums	0.91152	0.91152	0.87880	0.87880	0.87880
Multi-family residential	0.91152	0.91152	0.87880	0.87880	0.87880
Commercial and Industrial	1.21040	1.21040	1.32901	1.32901	1.32901
Golf courses	0.78654	0.78654	0.86359	0.86359	0.86359
Agriculture	1.21040	1.21040	1.32901	1.32901	1.32901

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FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 10: Tax Levies and Collection

	2018	2017	2016	2015	2014
Municipal tax levy	238,268	231,346	219,414	208,274	197,821
Global Transportation Hub Authority	2,435	1,916	1,742	1,591	-
School boards tax levy	143,640	140,355	127,017	122,026	119,687
Library tax levy	22,090	21,391	20,734	19,699	18,890
Total tax levy	406,433	395,008	368,907	351,590	336,398
Tax levy per capita - Municipal*	1,017	1,003	1,020	934	910
Tax levy per capita - School boards*	613	608	590	547	550
Tax levy per capita - Library*	94	93	96	88	87
Total tax levy per capita* ($)	1,724	1,704	1,706	1,569	1,547
Tax levy per household - Municipal**	2,496	2,424	2,354	2,281	2,208
Tax levy per household - School boards**	1,505	1,470	1,363	1,337	1,336
Tax levy per household - Library**	231	224	222	216	211
Total tax levy per household** ($)	4,232	4,118	3,939	3,834	3,755
Tax arrears, end of year (prior to allowance for doubtful accounts)	13,833	11,594	9,658	8,078	4,740
Arrears as a % of total tax levy	3.40%	2.62%	2.31%	1.41%	1.41%
Tax levy as a % of General operating revenue	32.35%	31.24%	29.42%	31.70%	29.07%
Total taxes collected	388,756	361,920	341,921	331,412	309,372

*2016-2018 population figures are based on the 2016 census. 2014 and 2015 population figures were estimated based on the 2011 census population and estimated growth trends.
** Household figure as obtained from Stats Canada 2016 census. 2014 and 2015 population figures were based off the 2011 census.

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FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 11: Major Property Taxpayers in Regina in 2018

Registered Owner		Total Taxable Assessment	% of Total Taxable Assessment
1.	Harvard Developments Inc.	340,368	1.19%
2.	Consumers' Co-operative Refineries Ltd.	297,565	1.04%
3.	HDL Investments Inc.	222,856	0.78%
4.	Boardwalk REIT Properties Holdings Ltd.	183,003	0.64%
5.	Cornwall Centre Inc	166,712	0.58%
6.	SBLP Southland Mall Inc.Cornwall Centre Inc	135,226	0.47%
7.	Regina Airport Authority	106,763	0.37%
8.	101143561 Saskatchewan Ltd.	105,675	0.37%
9.	Loblaw Properties West Inc.	94,592	0.33%
10.	Cornerstone Holdings Ltd.	87,996	0.31%
11.	City Centre Equities Inc.	88,270	0.31%
12.	Artis Victoria Square Ltd.	77,471	0.27%
13.	Westdale Construction Co. Ltd.	72,770	0.25%
14.	SGC Holdings Inc.	69,509	0.24%
15.	Enbridge Pipelines Inc.	51,597	0.18%
	Total	2,100,373	7.33%
	Total 2018 taxable assessment	28,545,124	100.00%

The list of major taxpayers does not include properties where grant or payments in lieu of property tax are paid.

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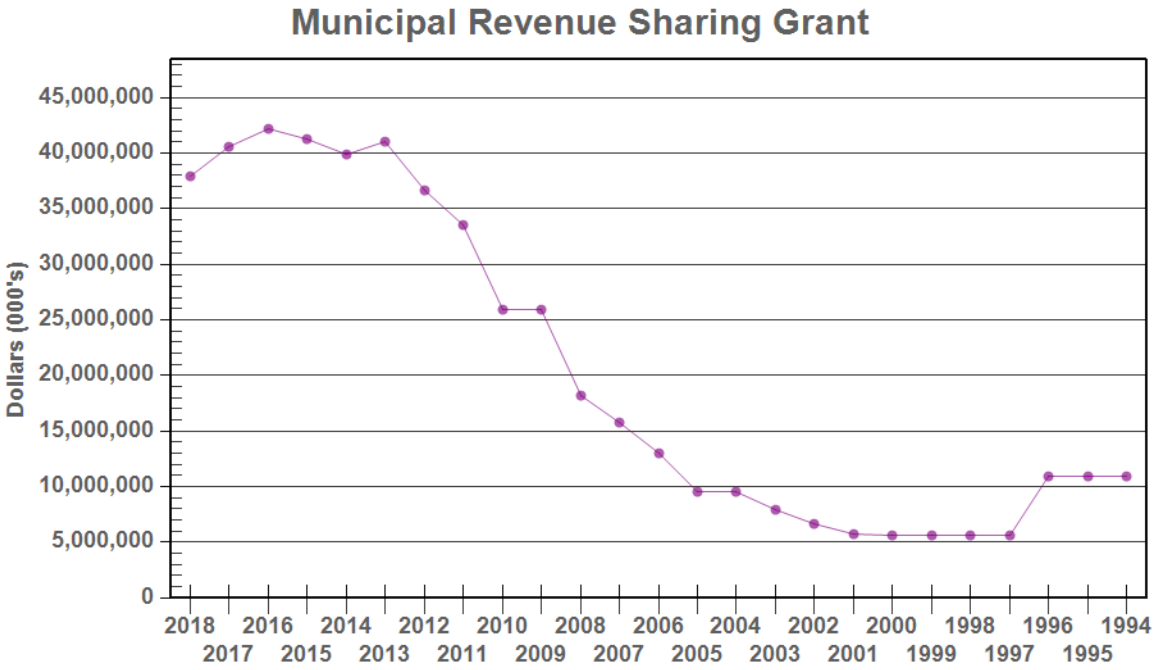
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Government transfers include both operating and capital transfers and reflects the variability in various Federal and Provincial capital grant programs. The Provincial Municipal Revenue Sharing (MRS) Grant is one of the largest single grant program available to the City of Regina. Table 12 shows the provincial municipal operating grants received by Regina since 1994.

Table 12: Municipal Operating Grants Trends



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

EXPENSES

The total operating expenses incurred by the City of Regina totaled $599.1 million in 2018. The increase in expense was due to an increase in amortization expense for a full year of amortization on the Stadium and Wastewater Treatment Plant. The increase was also due to Interest on Debenture debt for funding these projects.

Table 13: Expenses – Budget to Actual and Prior Year Comparison

	2018 Budget	2018 Actual	Variance Favourable (Unfavourable)	2017 Actual	Increase (Decrease)
Parks, recreation and community services	155,187	152,056	3,131	146,667	5,389
Police	91,199	89,224	1,975	84,605	4,619
Legislative and administrative services	77,879	76,706	1,173	71,812	4,894
Water, wastewater and drainage	107,764	95,830	11,934	82,036	13,794
Roads and traffic	79,669	67,574	12,095	58,998	8,576
Fire	50,039	46,727	3,312	45,651	1,076
Transit	43,976	44,185	(209)	43,895	290
Waste collection and disposal	24,063	4,390	19,673	23,734	(19,344)
Grants	6,473	4,646	1,827	4,548	98
Planning and development	20,916	17,713	3,203	16,948	765
	657,165	599,051	58,114	578,894	20,157

The schedule above includes both operating and capital expense, and controlled subsidiaries.

Water, wastewater and drainage expenses were $13.8 million higher than 2017 due to an increase in project expenditures and amortization for both the City and Buffalo Pound Water Treatment Corporation.

Roads and traffic expense were $8.6 million higher than 2017 due to delay in the 2017 construction year which pushed construction projects into 2018.

Waste collection and disposal expense decreased $19.3 million due to a decrease in the landfill liability.

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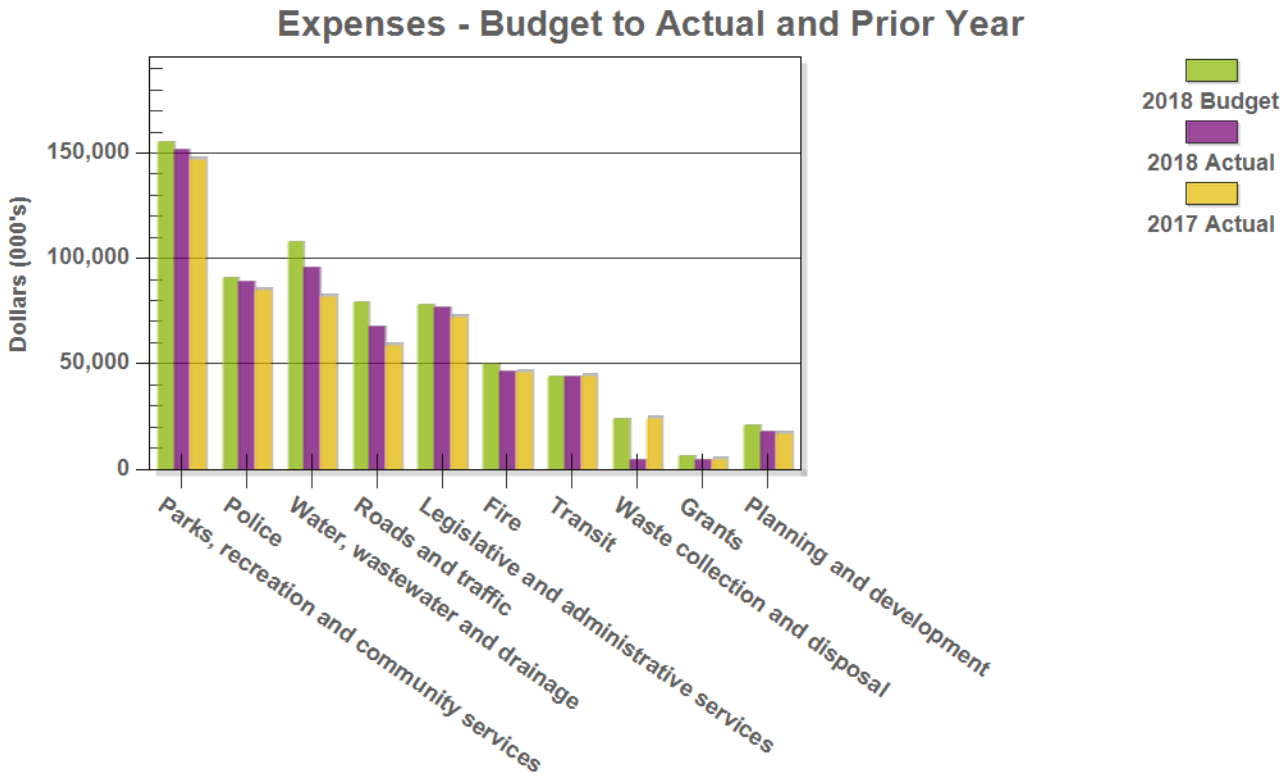
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 14: Expenses – Budget to Actual and Prior Year

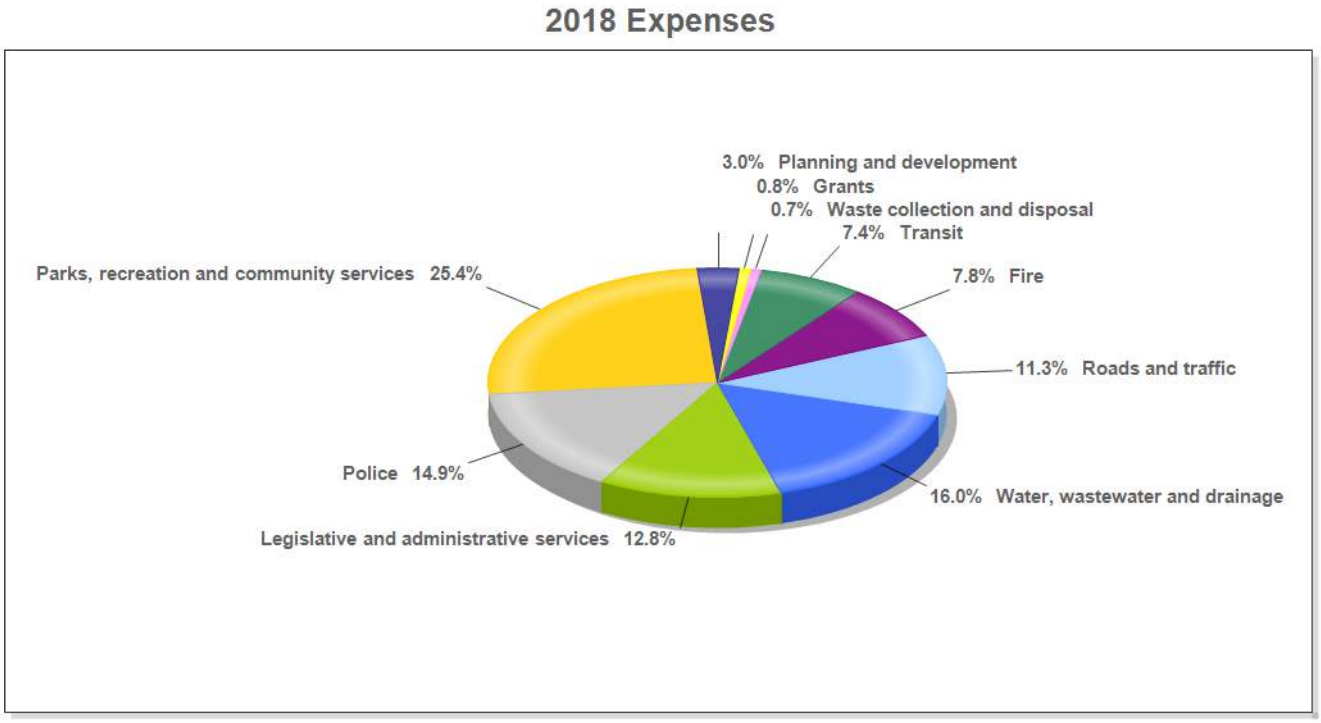


FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Of the total expenditures incurred, almost 66.6% is attributed to four areas: Parks, recreation and community services; Police; Legislative and administrative services and water, wastewater and drainage.

Table 15: 2018 Expense by Type



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

An analysis of the significant trends in expenses indicate that the City of Regina's expenses have increased by $65.2 million over the last five years (Table 16). However, the revenue only increased by $56 million in the past five years, mainly due to capital expenditures increasing significantly for major capital projects, such as Mosaic Stadium. Table 17 provides a graphic representation on the historical expenses by department.

Table 16: Expense Summary (Five Years)

	2018	2017	2016	2015	2014
Parks, recreation and community services	152,056	146,667	121,148	98,529	95,132
Police	89,224	84,605	80,095	76,480	101,740
Legislative and administrative services	76,706	71,812	86,738	73,296	67,742
Water, wastewater and drainage	95,830	82,036	87,518	70,690	66,986
Roads and traffic	67,574	58,998	53,095	68,030	56,642
Fire	46,727	45,651	46,319	46,041	45,912
Transit	44,185	43,895	42,032	39,285	38,482
Waste collection and disposal	4,390	23,734	17,648	(8,128)	32,159
Grants	4,646	4,548	4,051	3,559	3,856
Planning and development	17,713	16,948	18,766	19,739	25,192
Total	599,051	578,894	557,410	487,521	533,843

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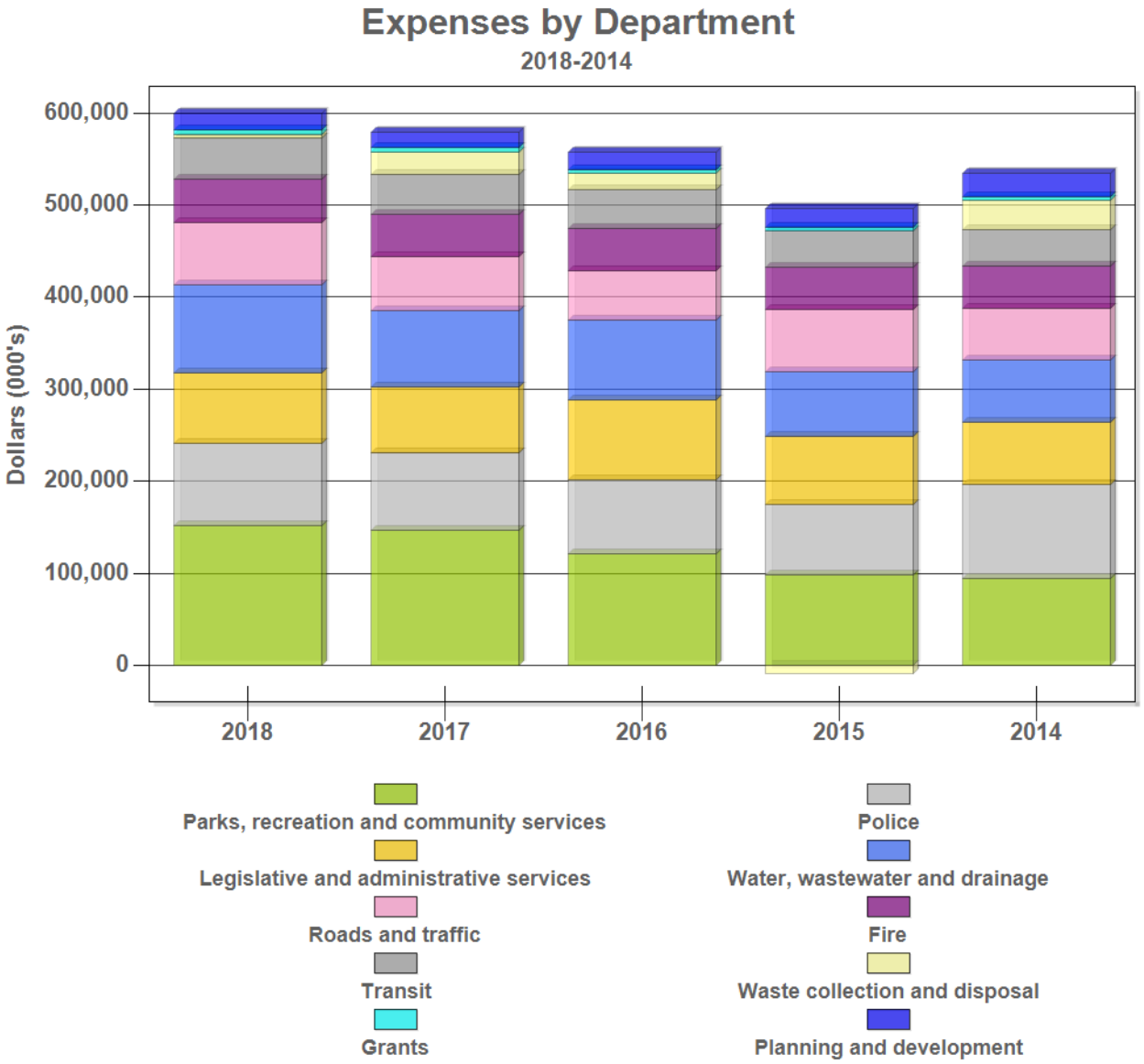
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 17: Expenses by Department



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Approximately 77% of the total expenses incurred by the City of Regina are attributed to wages and benefits, materials, and contracted and general services. This has fluctuated from a high of 82% to a low of 77% (Table 18). In 2018, wages and benefits made up 46% of the costs and material, supplies and contracted services were 31%. Table 19 and 20 provide a graphic representation on the historical expenses by object.

The number of people employed by the City of Regina and it's related entities in the last five years, including casual staff, is as follows:

2018 - 5,238*
2017 - 5,471*
2016 - 5,224*
2015 - 4,896*
2014 - 3,840**

* 2015-2018 This represents the number of employees paid during the year by the City of Regina and it's related entities, which include: Buffalo Pound Water Treatment Corporation, Regina Downtown Business Improvement District, Regina's Warehouse Business Improvement District, Regina Public Library, The Regina Exhibition Association Limited and Economic Development Regina.
** 2014 This represents the number of employees paid during the year by the City of Regina and it's related entities, which include: Buffalo Pound, Regina Downtown Business Improvement District, Regina's Warehouse Business Improvement District.

Table 18: Expense by Object

	2018	2017	2016	2015	2014
Wages and benefits	276,772	281,686	279,101	263,796	282,881
Materials, supplies and other goods	79,478	78,734	66,326	29,834	84,794
Contracted and general services	107,025	90,354	101,843	90,106	71,357
Transfer payments/grants	18,311	5,582	5,840	5,775	4,720
Utilities	9,347	20,799	17,407	18,324	15,380
Interest and bank charges	13,418	13,811	9,118	9,342	8,395
Amortization of tangible assets	94,700	87,928	77,775	70,344	66,316
Total	599,051	578,894	557,410	487,521	533,843

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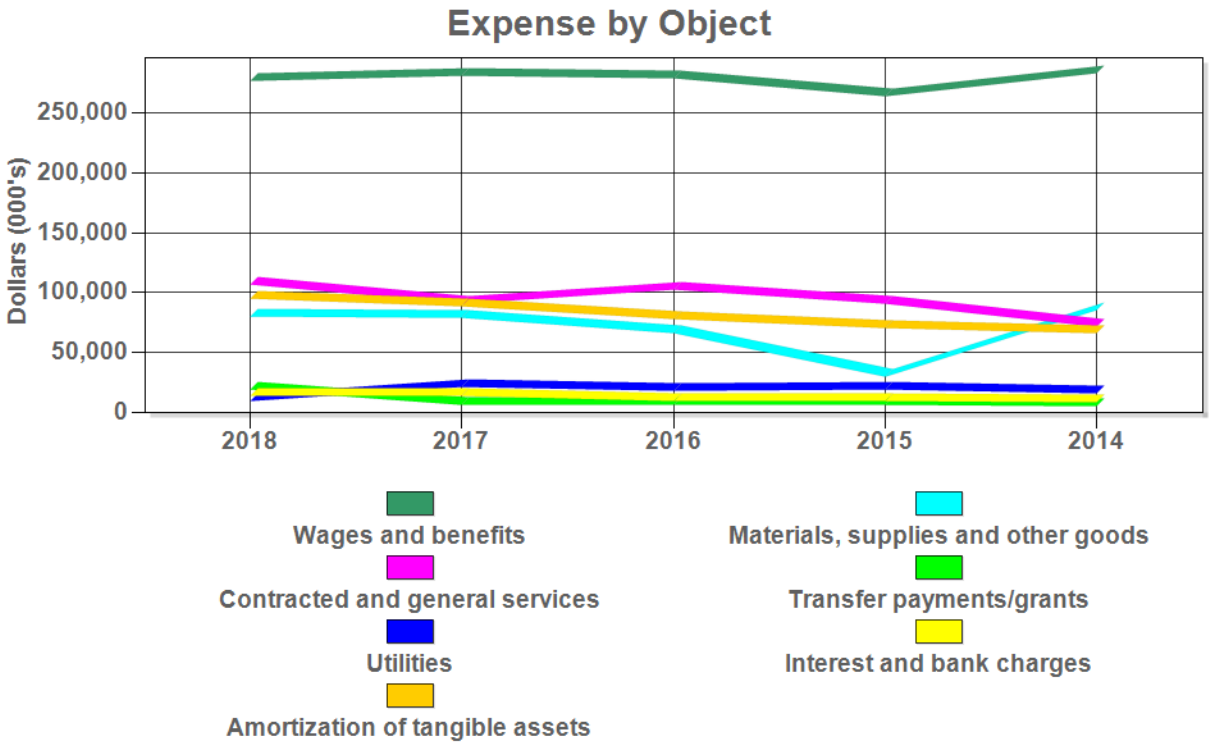
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 19 and 20 illustrate total expenses by object.

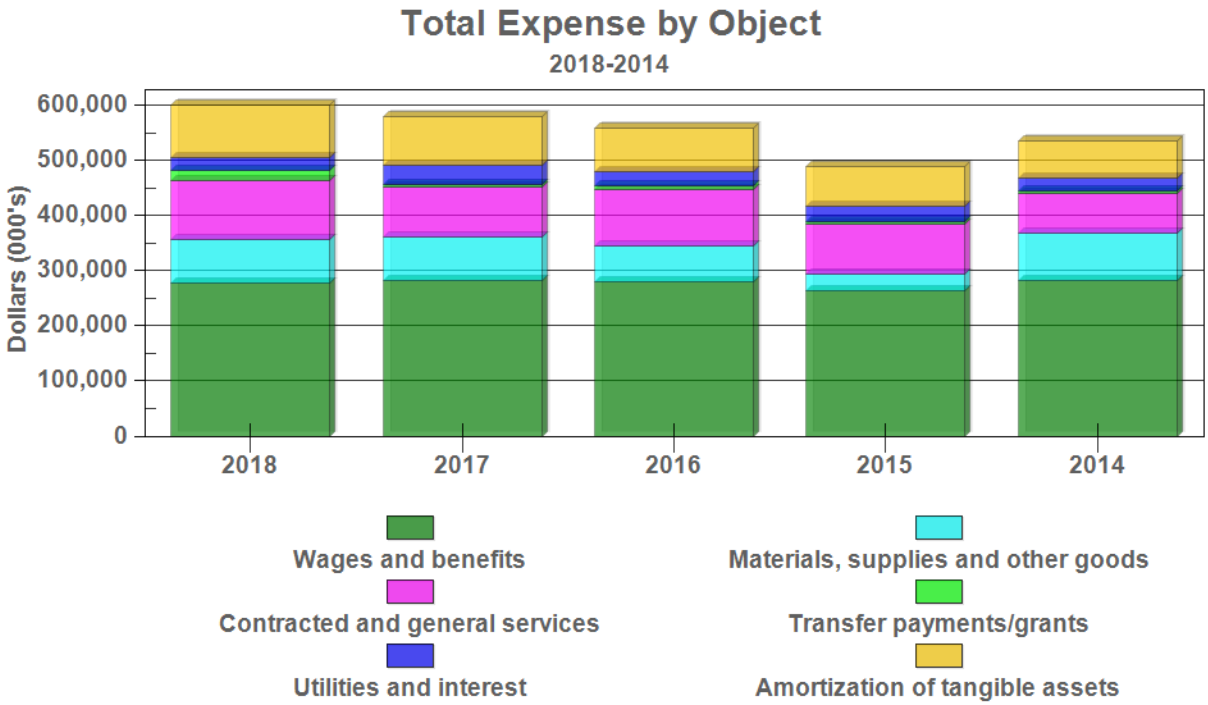
Table 19: Expense by Object



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 20: Total Expense by Object



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 21: General Capital Fund

	Budget 2018	Actual 2018	Actual 2017	Actual 2016	Actual 2015	Actual 2014
Revenue						
Government transfers						
Federal	12,578	14,992	54,109	30,053	2,974	9,090
Provincial	11,299	8,507	17,304	22,950	26,820	29,626
Fees and charges	8,996	10,949	-	-	-	-
Servicing agreement fees	-	5,861	7,000	(4,919)	13,798	1,697
Contribution of tangible capital assets	-	38,730	-	-	-	-
Other capital contributions	-	1,368	2,003	49,565	-	-
Other revenues	-	502	1,660	37,369	16,252	1,513
	32,873	80,909	82,076	135,018	59,844	41,926
Expenses	106,952	106,952	105,015	107,701	87,578	64,939
Surplus (Deficit)	(74,079)	(26,043)	(22,939)	27,317	(27,734)	(23,013)

Annually, City Council approves a Capital Plan to support the Strategic Plan and to respond to the service demands of the city, which requires investment in tangible capital assets. The budget details each capital project based on the maximum forecast expenditure for the year to accommodate the planning and scheduling requirements associated with the projects. There is a higher degree of variability between actual and budget for capital projects as there is typically a portion of the budget carried forward to future years for projects not completed within the fiscal year. At the end of 2018, the carry forward amount available in the General Capital and Utility Capital funds was $207.8 million (2017 - $176.4 million).

OTHER SIGNIFICANT TRENDS

Other significant trends for the City of Regina can be determined by analyzing the Statement of Financial Position for the past five years.

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FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 22: Statement of Financial Position

	2018	2017	2016	2015	2014
Financial assets					
Cash	77,924	137,099	30,678	28,124	28,239
Short-term investments	100,460	20,510	472	271	269
Accounts receivable	73,591	87,225	91,854	42,877	42,940
Taxes receivable	9,563	6,252	5,668	4,884	4,406
Long-term investments	276,092	276,151	339,843	432,679	522,690
Land inventory	30,083	20,391	8,899	329	329
	567,713	547,628	477,414	509,164	598,873
Financial liabilities					
Accounts payable and accrued liabilities	67,026	72,967	69,223	147,331	127,406
Taxes payable to school boards	8,000	7,006	6,998	5,990	6,010
Deferred revenue	74,275	77,208	77,173	44,702	44,234
Capital lease obligations	735	1,135	1,108	1,105	1,280
Long-term debt	317,692	319,635	293,512	271,651	228,087
Employee benefit obligations	66,095	69,679	75,672	78,948	82,221
Landfill closure and post-closure	9,278	28,862	24,650	29,124	57,630
	543,101	576,492	548,336	578,851	546,868
Net financial (debt) assets	24,612	(28,864)	(70,922)	(69,687)	52,005
Non-financial assets					
Tangible capital assets	2,232,502	2,146,267	2,025,785	1,835,703	1,549,388
Materials and supplies	8,072	7,552	7,971	7,802	7,516
Prepaid expense	2,656	5,404	5,978	6,625	2,077
ACCUMULATED SURPLUS	2,267,842	2,130,359	1,968,812	1,780,443	1,610,986
ANNUAL SURPLUS	137,483	161,547	188,369	169,457	146,676

Cash decreased primarily due to a large balance in cash in 2017 with the sale of long-term investments to pay anticipated Waste Water Treatment Plant milestone payment and consolidation of Buffalo Pound Water Treatment Plant.

Short-term investments increased significantly in 2018 due to a prudent decision by Administration to invest funds in short-term investments because, due to market fluctuations, the return on investment overall was more attractive than investments long-term.

Land inventory increased due to the City developing its own land for resale.

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FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 23: City of Regina Long-Term Debt

	2018	2017	2016	2015	2014
Total debt outstanding, beginning of year	319,635	293,512	271,651	228,087	77,200
Debt issued during year	-	33,300	28,015	49,603	200,400
Debt repayments during year	(1,943)	(7,177)	(6,154)	(6,039)	(49,513)
Total debt outstanding, December 31	317,692	319,635	293,512	271,651	228,087
General municipal debt outstanding, end of year	195,612	200,981	206,236	211,484	216,617
Water & Sewer Utility debt outstanding, end of year	7,845	8,752	9,658	10,564	11,470
Wastewater Treatment Plant debt outstanding, end of year	75,186	76,440	77,618	49,603	-
Buffalo Pound Loan Payable	32,447	33,300	-	-	-
REAL	6,602	162	-	-	-
Total debt outstanding	317,692	319,635	293,512	271,651	228,087
Authorized debt limit, December 31	450,000	450,000	450,000	450,000	450,000
Debt per capita ($)*	1,357	1,385	1,364	1,218	1,049
Debt per household ($)**	3,328	3,348	3,149	2,975	2,546
Debt per community assessed value	1.11%	1.14%	1.42%	1.38%	1.19%
Debt as a multiple of revenue	43.1%	43.2%	39.4%	41.3%	33.5%

*2016-2018 population figure figured was obtained from the 2016 census. 2014 and 2015 population figures were based off the 2011 census.
** Household figure as obtained from Stats Canada 2016 census. 2014 and 2015 population figures were based off the 2011 census.

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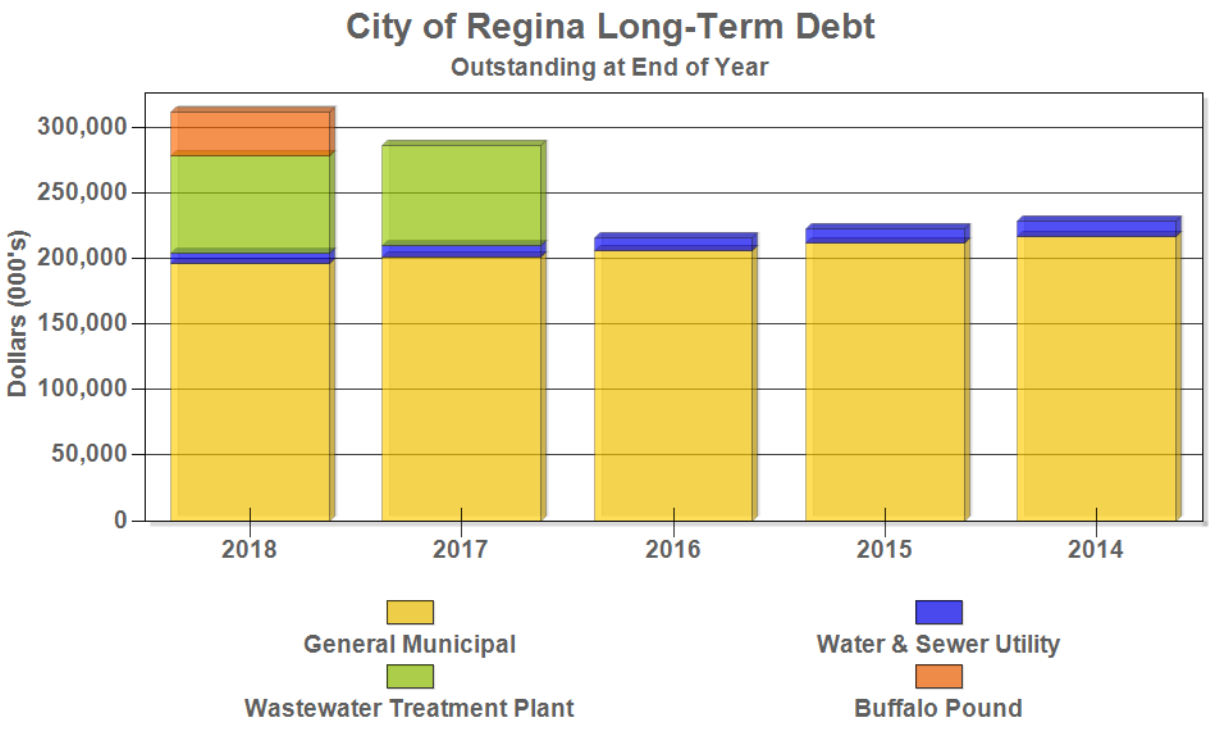
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Long-Term Debt

The City of Regina's current approved debt limit approved by the Saskatchewan Municipal Board is $450 million. The total consolidated debt on December 31, 2018 was $317.7 million. The debt undertaken by agencies accountable to and controlled or owned by the City are considered within the overall debt limit. These agencies are responsible for the repayment of the debt they take on. Historically, the City has used a traditional approach to issuing debt for large capital projects and all debt currently held is planned debt. This approach allows the City of Regina to maintain a reasonable debt limit and demonstrates a commitment to long-term planning and fiscal management.

Table 24: City of Regina Long-Term Debt



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

The cost of servicing the debt over the past five years is presented in the Table 25.

Table 25: City of Regina Debt Service Cost

City of Regina Debt Service Costs

	2018	2017	2016	2015	2014
General municipal debt					
Principal	5,368	5,214	5,066	4,924	3,652
Interest	8,188	8,410	8,622	8,811	7,392
	13,556	13,624	13,688	13,735	11,044
Water and Sewer Utility					
Principal	906	906	906	906	44,606
Interest	414	456	496	531	1,684
	1,320	1,362	1,402	1,437	46,290
3rd Party					
Principal	2,106	1,178	1,107	-	-
Interest	5,922	4,840	4,911	-	-
	8,028	6,018	6,018	-	-
Total	22,904	21,004	21,108	15,172	57,334
Debt service costs as a % of total expenses	3.8%	3.6%	2.7%	3.1%	10.7%

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FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Employee Benefit Obligations

Employee benefit obligations include liabilities for pensions, sick and severance, vacation and overtime. The increase in employee benefit obligations from 2014 to 2018 primarily reflects the impact of general wage increases and employees reaching the age of retirement. As a larger proportion of the City's work force reaches retirement age over the next 5 to 10 years, the cash outlays relating to this obligation will continue to grow.

Employee benefit obligations also include the liability for the Regina Police Pension. The Regina Civic Superannuation and Benefits Plan includes a larger group of employees, but since it is a multi-employer plan, it is not possible to determine the City's portion of the deficit and thus no amount is included in the Consolidated Statement of Financial Position for this Plan. As disclosed in note 10 d) of the Consolidated Financial Statements, an actuarial extrapolation completed of the plan for accounting purposes indicates a deficit of benefit obligation over plan assets by $44.7 million at December 31, 2018 (2017 - $47.4 million deficit).

	2018	2017	2016	2015	2014
City of Regina employer contributions	16,062	15,138	14,671	14,548	13,907

Tangible Capital Assets

Tangible capital assets are capitalized on the Statement of Financial Position at cost and amortized over their estimated useful lives on the Statement of Operations. The City's tangible capital assets include land, buildings, vehicles and equipment, roads and bridges, and underground and other networks.

	2018	2017	2016	2015	2014
Tangible Capital Assets - Net Book Value	2,232,502	2,146,267	2,025,785	1,835,703	1,549,388

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FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

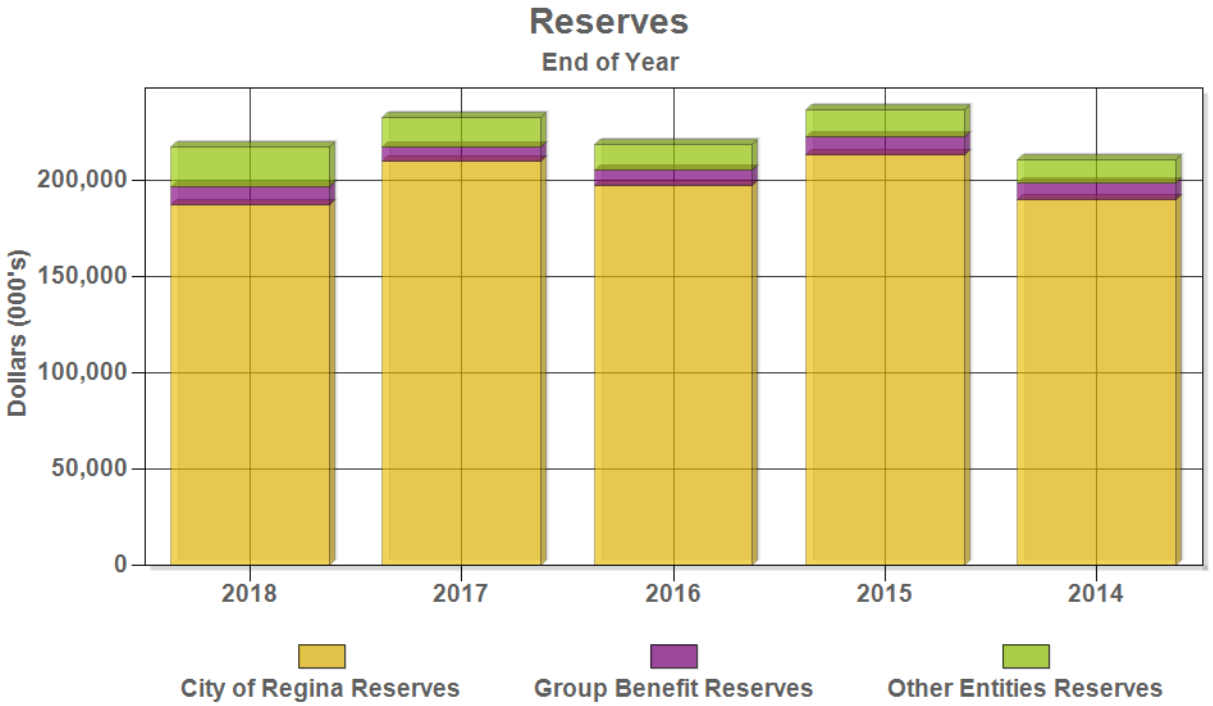
For the Year Ended December 31

Reserves and Accumulated Surplus

The City allocates funds to reserves to meet specific future operating and capital requirements. The largest reserves are the General utility reserve and General fund reserve, which are intended to provide funding in the event of an operating deficit, as well as for one time initiatives.

Table 26: Reserves

	2018	2017	2016	2015	2014
Reserves					
City of Regina Reserves	187,738	209,923	197,616	213,733	190,131
Group Benefits Reserves	8,722	7,759	7,732	9,010	8,827
Other Entities Reserves	21,355	15,498	13,416	13,977	11,714
	217,815	233,180	218,764	236,720	210,672



General utility reserve increased by $8.7 million primarily due to $1.3 million in Federal Funding received, $5.5 million in capital funding returned to the reserve and the remainder from the operating surplus and expensed capital projects resulting in $52.4 million planned capital spending in 2019 budget.

Solid waste reserve decreased by $2.1 million due primarily to a lower transfer to reserve; $17.5 million planned spending for 2019 budget.

General fund reserve decreased by $4.0 million mainly due to funding the purchase of Saskatchewan Transportation Company building in 2018.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Asset revitalization reserve decreased by $18.9 million with the allocation of $22.3 million from this reserve to pay for the purchase of Saskatchewan Transportation Company building and street infrastructure renewal projects in 2018.

Winter road maintenance reserve decreased by 5.6 million due to the transfers between the reserves approved by council in 2018.

Land development reserve is in a deficit of $9.2 million which is much lower than deficit $17.1 million in 2017 due to the City receiving revenues from Land and Real Estate operation in 2018.

MEASURING FINANCIAL VIABILITY

The Public Sector Accounting Standards (PSAS) issued a Statement of Recommended Practice for governments that supports discussions about a government's financial condition. This financial condition is reflected in the overall economic and financial environment, the City's ability to meet service commitments to the public, as well as financial obligations to creditors, employees and others. It takes into account sustainability, flexibility and vulnerability.

Sustainability

Sustainability is the degree to which a government can maintain its existing programs and meet existing creditor requirements without increasing the relative debt or tax burden on the economy.

The total assets to liabilities ratio has increased from 3.95 to 5.18 from 2014 to 2018 (Table 27). The City's financial assets to liabilities ratio has decreased from 1.10 to 1.04 from 2014 to 2018 (Table 28). A number of large infrastructure renewal projects currently underway have resulted in an increase in overall debt levels but this is consistent with the approved plan.

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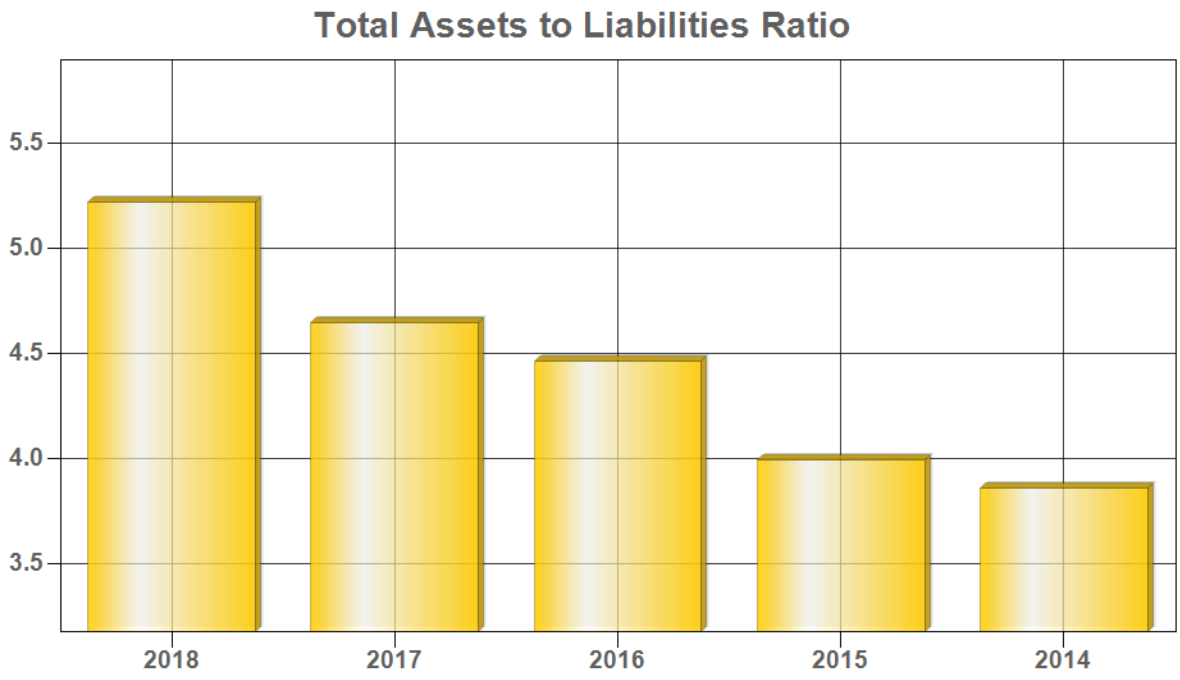
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

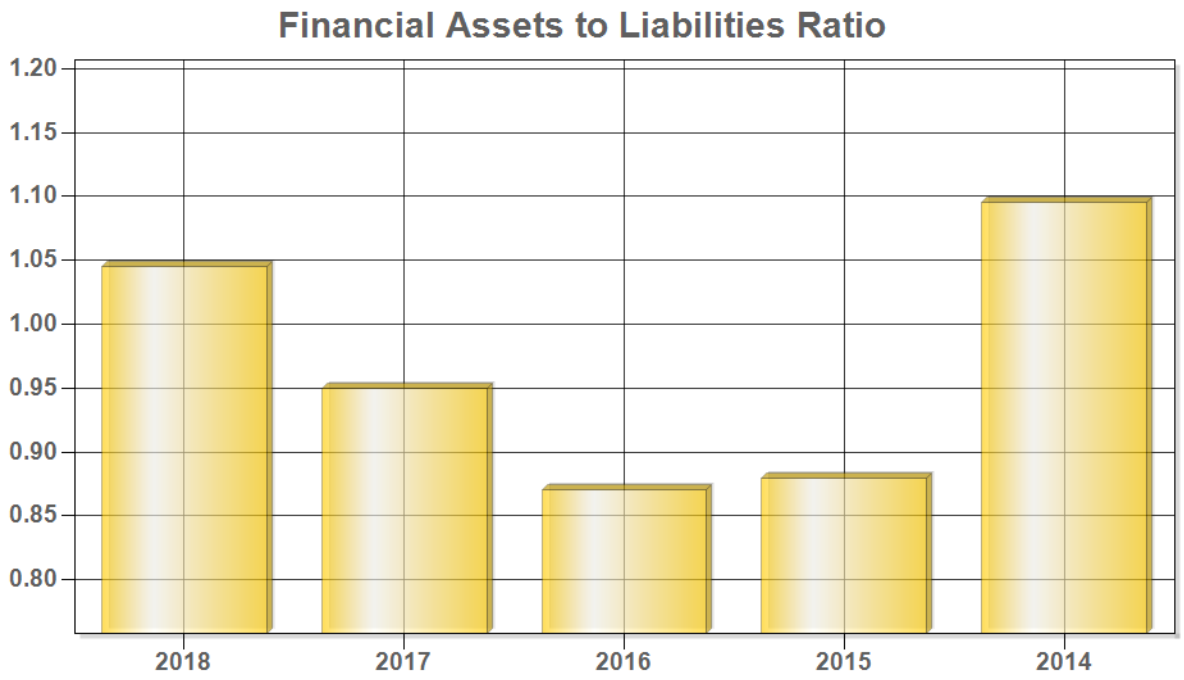
Table 27: Total Assets to Liabilities Ratio



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 28: Financial Assets to Liabilities Ratio



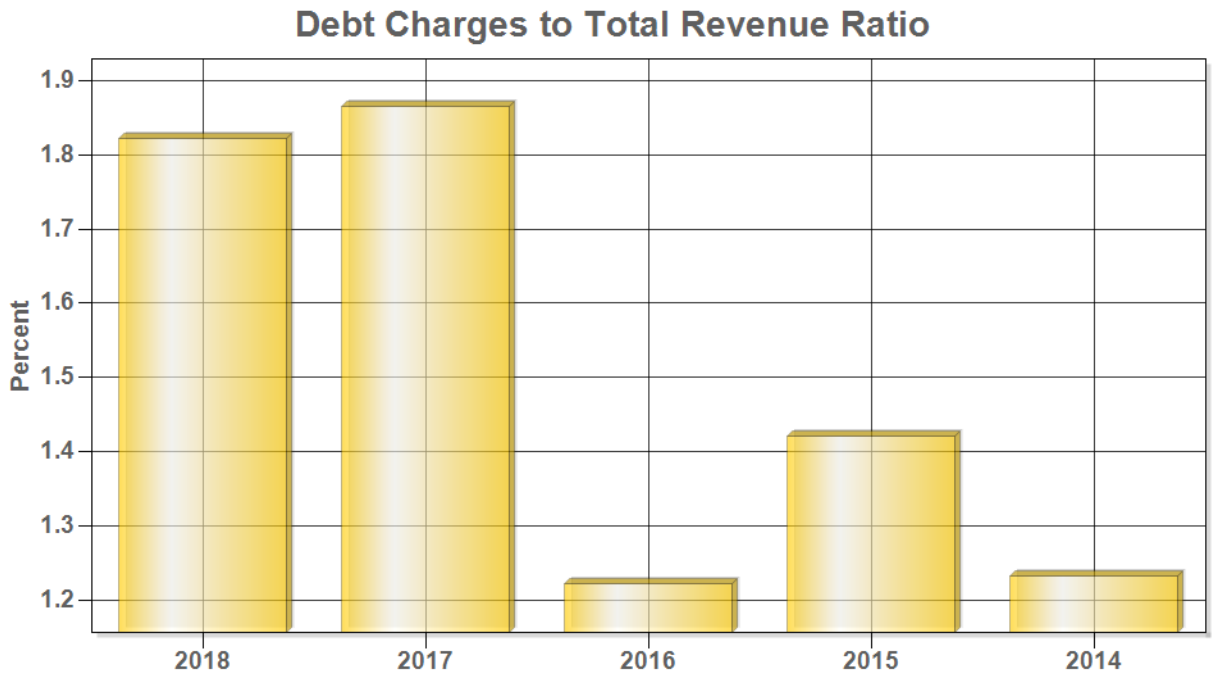
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Flexibility

One measure of flexibility is debt charges to total revenue. This ratio, often referred to as the interest bite, indicates the proportion of total revenue that is required to pay interest charges on debt and therefore, is not available to pay for program costs. It illustrates the extent to which past borrowing decisions present a constraint on a government's ability to meet its financial and service commitments in the current period. Specifically, the more government the uses revenues to meet the interest costs on past borrowing, the less will be available for program spending. This indicator is important because when this indicator increases for an extended period of time, assuming relatively stable interest rates, it means that the government has consistently chosen borrowing over increases in taxation or user fees to meet its financial and service commitments. This will eventually have an effect on its flexibility because once a government borrows, its first commitment must be to service its debt. Failing to do so would impair its future ability to borrow or to roll over its existing debt.

Table 29: Debt Charges to Total Revenue Ratio



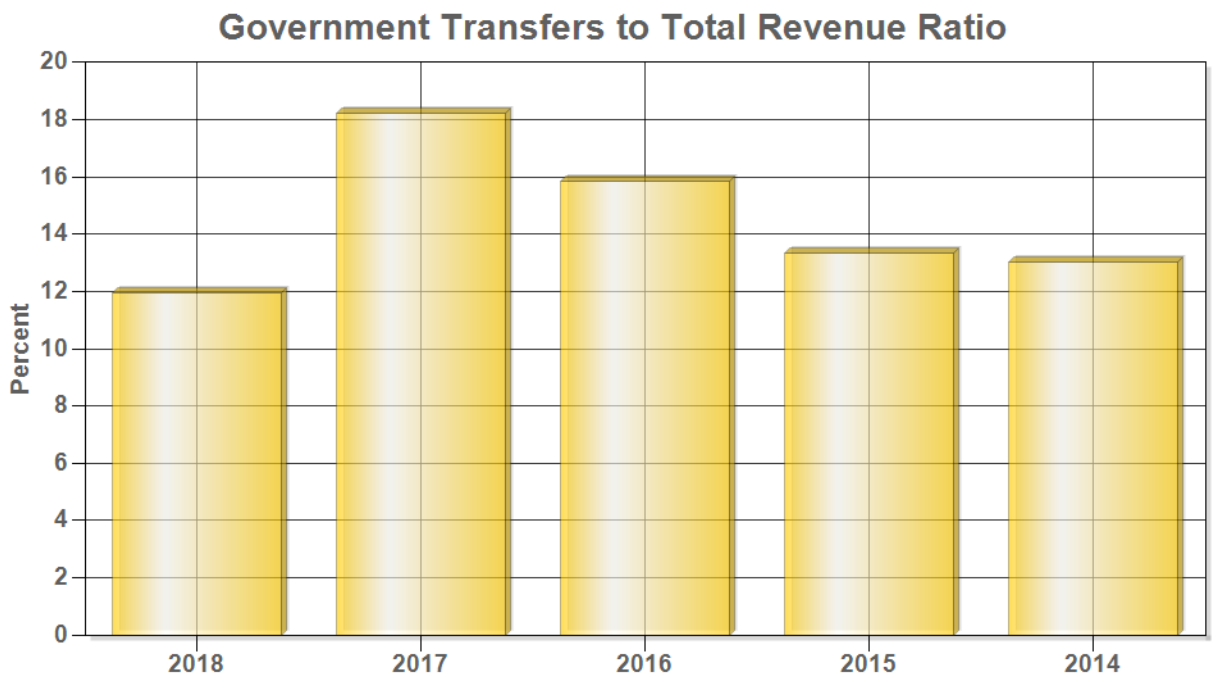
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Vulnerability

This is the degree to which a government is dependent on, and therefore vulnerable to, sources of funding outside of its control. The risk of relying on external funding sources is that the City does not directly control or influence either the amount or timing of such revenues. Vulnerability is measured by calculating the ratio of revenues from senior governments to the City's own-source revenues. The ratio of government transfers to total revenue is much lower in 2018 due to no more P3 funding from the federal government for the wastewater treatment plant.

Table 30: Government Transfers to Total Revenue Ratio



CREDIT RATING

A credit rating is a forward-looking opinion provided by an arm's-length organization, such as S & P Global's service to identify a borrower's overall credit worthiness. It focuses on the borrower's capacity and willingness to meet its financial commitments as they come due. The credit rating also influences the interest rate to be paid when borrowing.

Standard and Poor's undertakes a detailed analysis of the borrower's financial condition, using a robust set of criteria, and updates it annually. The City of Regina's credit rating by S & P Global for 2018 was AA+ (Positive). Regina has received this rating since its first one was issued in 1989. According to the credit agency, this consistently strong performance reflects the City's ongoing commitment to sound fiscal management.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Mosaic Stadium **Cost of Construction and Sources of Funding**	**$**
Cost	
Land	3,300
Site Preparation	24,900
Stadium Construction	239,820
Food & Beverage Equipment	5,233
Broadcast Cabling, Communications Infrastructure & Equipment	925
Ribbon Boards, Scoreboards, Broadcast Control Room & Distributed Displays / Mounts	4,022
Total Cost	278,200
Funded By	
City of Regina - Contribution In Kind - Land	3,300
City of Regina - Withdrawal from the General Fund Reserve	2,500
Debt	167,400
Provincial Grant	80,000
Saskatchewan Roughrider Football Club	25,000
Total Funding	278,200

In January 2013, Regina City Council approved a capital commitment of $278.2 million for the construction of the new Mosaic Stadium (CR13-6). This commitment included the value of the construction contract, site preparation costs and stadium fit out. The construction project was substantially completed on time and on budget on August 31, 2016. After two successful test events, the stadium opened for business July 1, 2017.

In addition to the costs listed above, an additional 0.89 acres of land adjacent to the stadium was purchased by the City of Regina from Canadian Pacific Railway at a cost of $734,000 (CR13-9). This land was purchased, in part, to provide a utility easement corridor as well as supplemental surface parking and maintenance space. This purchase was funded by a withdrawal from the General fund reserve.

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FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Mosaic Stadium Cost of Contributed Assets and Sources of Funding	Additional Food & Beverage Equipment	Tenant Improvements	Information Technology Infrastructure	Broadcast Equipment
Cost				
Food & Beverage Equipment	13,069	-	-	-
Saskatchewan Roughrider Offices, Locker Room and Operational Spaces	-	15,257	-	-
Broadcast Cabling, Communications Infrastructure & Equipment	-	-	7,676	-
Ribbon Boards, Scoreboards, Broadcast Control Room & Distributed Displays / Mounts	-	-	-	3,780
Total Cost	13,069	15,257	7,676	3,780
Funded By				
Regina Exhibition Association Limited	13,069	-	-	-
Saskatchewan Roughrider Football Club	-	15,257	7,676	3,780
Total Funding	13,069	15,257	7,676	3,780

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In addition to the assets constructed and procured by the City of Regina, the key stakeholders in the stadium also contributed significant assets that enhanced the stadium's ability to deliver a high-quality customer experience.

The Regina Exhibition Association Limited (REAL) contributed to the supply and installation of the beer distribution system and the completion and fit out of the concession and kitchen spaces. This enabled REAL to ensure patrons were offered a variety of food options and to provide premium food services to suite holders.

The Saskatchewan Roughrider Football Club Inc. (SRFC) paid to outfit their locker room, football operations areas, retail stores and business office spaces resulting in a space that players, coaches and staff are proud to call home. In addition, the SRFC worked with SaskTel to install needed information technology infrastructure, the Maxtron scoreboard and LED lights contributing to a first-class experience for stadium patrons.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Mosaic Stadium Operating Results	**2017**	**2018**
Revenues		
Property Tax	4,216	5,272
Grant Revenue	1,613	2,144
Tenant Revenue	2,182	2,508
Facility Fees	3,636	3,637
Community Use	98	76
Other Rent	-	600
Interest	575	307
Total Revenues:	**12,320**	**14,544**
Expenditures		
Contracted Property Management	6,291	4,740
Utilities	328	1,031
Consulting Services	-	5
Property Tax	42	270
Other	8	64
Total Expenditures:	**6,669**	**6,110**
Surplus (Deficit) Before Debt Repayment	**5,651**	**8,434**
Debt Repayment - Principal & Interest	11,808	11,437
Net Surplus (Deficit) for the year	**(6,157)**	**(3,003)**

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The stadium opened for operations July 1, 2017. Consequently, 2018 represents the first full year of operating revenues and expenses.

Property Tax Revenue – Regina City Council committed to implementing a 0.45% mill rate increase each year for 10 years beginning in 2013 (CR13-6). After the initial 10-year period, this pool of property tax revenue will (a) continue to be dedicated to stadium operations and (b) will only be increased in response to growth in the assessment roll.

Grant & Tenant Revenue – In 2017 Sask Sport Inc. and the Saskatchewan Roughrider Football Club Inc. (SRFC) entered into 30-year lease agreements as tenants of Mosaic Stadium.

The Sask Sport lease generates revenue of $2.5 million per year for the use of Sask Sport's leased space and the allocation of a minimum of 600 hours per year for Sask Sport affiliated organizations to access the field of play. A portion of this revenue is recorded as tenant revenue and the balance is recorded as grant revenue.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Mosaic Stadium Operating Results

Grant & Tenant Revenue (Continued)

The SRFC lease generates revenue of a minimum of $1.5 million per year. This amount will be adjusted annually to ensure that the revenue received by the city is not unduly eroded due to inflation. In addition, the SRFC pays $500,000 per year to the City for the ability to market the naming rights and sponsorship rights in respect of the stadium.

Facility Fees – In addition to the rent paid to the City, the SRFC also collects and remits to the City a facility fee of $12 per ticket sold for SRFC games.

Contracted Property Management Expense – The City has contracted Regina Exhibition Association Limited (REAL) to operate and maintain the stadium on the City's behalf. In return the City pays REAL a minimum of $3.6 million per year. The City also pays REAL a per event fee for the services provided during SRFC game days, Sask Sport affiliated user group events etc. These fees are reviewed by the City and REAL on a regular basis to determine if any adjustment to the fee(s) is required. The 2017 expenditure includes one-time expenses incurred in support of the test events held at the stadium prior to its opening.

Utilities Expenses – This includes the cost for heat, power, telephones and the managed information technology service contract with SaskTel. REAL can take advantage of a discounted rate for electricity so the cost of power for the stadium is reimbursed to REAL through the stadium operating and maintenance contract.

Property Tax Expense – This represents the remittance of property taxes collected from stadium tenants.

Debt Repayment – External financing in support of the stadium was obtained from two sources. The Province of Saskatchewan provided a loan of $100 million (CM14-1). The term of this loan is 31.5 years with an interest rate of 3.9% per year. The current balance outstanding is $91.2 million.

The Canadian Imperial Bank of Commerce provided a loan of $100.4 million (CR14-45), of which $67.4 million was used to fund the construction of the stadium and $33 million was set aside for interim cash flow purposes. The term of this loan is 30 years with an interest rate of 4.1% per year. The current outstanding balance is $91.9 million.

Long Term Financial Outlook

Loses will be incurred during the first ten years of stadium operations. This is a result of the City's obligation to pay approximately $11.0 million per year in debt repayments from the start of stadium operations while the amount of property tax revenue dedicated to the stadium starts out at approximately $715,000 annually.

At the end of 30 years when the debt has been fully repaid, it is projected that the stadium will have generated a net positive cash flow of approximately $30 million. While this estimate is based on the best information available to date, it is an estimate only. Active and diligent management of the stadium's operations will be required to ensure long term financial sustainability.

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Consolidated Financial Statements

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MANAGEMENT'S REPORT

RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements and all other information contained in this 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 judgments of management. Financial data elsewhere in this report is consistent with that of the consolidated 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 the financial records are reliable for the preparation of financial statements.

The Finance and Administration Committee, established by City Council, comprises five elected officials, along with the Mayor as an ex-officio member. The Committee, in addition to considering a variety of financial and administrative issues, reviews the content of the annual financial report for presentation to City Council, and reviews external audit reports.

MNP LLP, the City's appointed external auditors, have audited the consolidated financial statements. Their report to the Mayor and City Council, stating the scope of their examination and opinion on the consolidated financial statements, follows.

(to be signed)

Barry Lacey, CP, CA, CMA
Executive Director,
Financial Strategy & Sustainability

Chris Holden,
City Manager

May 27, 2019

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Independent Auditor's Report

To His Worship the Mayor and Members of City Council of the City of Regina:

Opinion

We have audited the consolidated financial statements of the City of Regina (the “City”) which comprise the consolidated statement of financial position as at December 31, 2018 and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2018 and the results of its operations, changes in its net financial assets, and its cash flows for the years then ended in accordance Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated 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 consolidated 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.

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

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

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

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

Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 generally accepted auditing standards 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 entity'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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Regina, Saskatchewan
May 27, 2019

Chartered Professional Accountants

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31

(in thousands of dollars)

		2018		2017
FINANCIAL ASSETS				
Cash	**$**	**77,924**	$	137,099
Short-term investments (Note 3)		**100,460**		20,510
Accounts receivable (Note 4)		**73,591**		87,225
Taxes receivable		**9,563**		6,252
Long-term investments (Note 5)		**276,092**		276,151
Land inventory (Note 6)		**30,083**		20,391
		567,713		547,628
FINANCIAL LIABILITIES				
Accounts payable and accrued liabilities		**67,026**		72,967
Taxes payable to school boards		**8,000**		7,006
Deferred revenue (Note 7)		**74,275**		77,208
Capital lease obligations (Note 8)		**735**		1,135
Long-term debt (Note 9)		**317,692**		319,635
Employee benefit obligations (Note 10)		**66,095**		69,679
Landfill closure and post-closure (Note 11)		**9,278**		28,862
		543,101		576,492
NET FINANCIAL ASSETS (DEBT)		**24,612**		(28,864)
NON-FINANCIAL ASSETS				
Tangible capital assets (Note 12) (Schedule 3)		**2,232,502**		2,146,267
Materials and supplies		**8,072**		7,552
Prepaid		**2,656**		5,404
ACCUMULATED SURPLUS (Note 13)	**$**	**2,267,842**	$	2,130,359

Commitments and contingent liabilities (Note 15)

See accompanying notes to consolidated financial statements.

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CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31

(in thousands of dollars)

	Budget (Note 1j) 2018	Actual 2018	Actual 2017
REVENUE			
Taxation (Note 15)	$ 258,046	**$ 260,358**	$ 252,165
Fees and charges	271,900	**271,349**	241,665
Government transfers (Note 16)	61,364	**88,016**	134,965
Electrical distribution	31,010	**27,893**	26,534
Licenses, fines and levies	13,646	**13,970**	14,542
Gas distribution	2,478	**3,190**	5,975
Interest and penalties	8,759	**5,211**	2,810
Interest on long term investments	-	**7,769**	10,351
Loss on long term investments	5	**(8,128)**	(4,145)
Servicing agreement fees	1,257	**9,758**	13,847
Land sales	3,503	**3,769**	5,408
Other	10,432	**8,863**	8,271
Contribution of tangible capital assets (Note 12)	-	**43,148**	26,050
Other capital contributions	-	**1,368**	2,003
	662,400	**736,534**	740,441
EXPENSES			
Parks, recreation and community services	155,187	**152,056**	146,667
Police	91,199	**89,224**	84,605
Legislative and administrative services	77,879	**76,706**	71,812
Water, wastewater and drainage	107,764	**95,830**	82,036
Roads and traffic	79,669	**67,574**	58,998
Fire	50,039	**46,727**	45,651
Transit	43,976	**44,185**	43,895
Waste collection and disposal	24,063	**4,390**	23,734
Grants	6,473	**4,646**	4,548
Planning and development	20,916	**17,713**	16,948
	657,165	**599,051**	578,894
ANNUAL SURPLUS	5,235	**137,483**	161,547
ACCUMULATED SURPLUS, BEGINNING OF YEAR	-	**2,130,359**	1,968,812
ACCUMULATED SURPLUS, END OF YEAR	$ 5,235	**$ 2,267,842**	$ 2,130,359

See accompanying notes to consolidated financial statements.

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CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the Year Ended December 31

(in thousands of dollars)

	Budget (Note 1j) 2018	Actual 2018	Actual 2017
Annual surplus	$ 5,235	**$ 137,483**	$ 161,547
Acquisition of tangible capital assets	-	**(191,554)**	(221,544)
Amortization of tangible capital assets	-	**94,700**	87,928
Proceeds on disposal of tangible capital assets	-	**1,317**	1,040
Loss on disposal of tangible capital assets	-	**9,302**	12,094
	-	**(86,235)**	(120,482)
Net change in materials and supplies	-	**(520)**	419
Net change in prepaid	-	**2,748**	574
	-	**2,228**	993
Increase in net financial assets	5,235	**53,476**	42,058
NET FINANCIAL DEBT, BEGINNING OF YEAR	(28,864)	**(28,864)**	(70,922)
NET FINANCIAL ASSETS, END OF YEAR	$ (23,629)	**$ 24,612**	$ (28,864)

See accompanying notes to consolidated financial statements.

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CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31

(in thousands of dollars)

		2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:			
Annual surplus	**$**	**137,483**	$ 161,547
Non-cash items			
Amortization of tangible capital assets		**94,700**	87,928
Loss on disposal of tangible capital assets		**9,302**	12,094
Contribution of tangible capital assets		**(43,148)**	(26,050)
Loss on portfolio investments		**8,128**	4,145
Net change in non-cash working capital balances			
Decrease in accounts receivable		**13,634**	4,629
Increase in taxes receivable		**(3,311)**	(584)
(Decrease) increase in accounts payable and accrued liabilities		**(5,941)**	3,744
Increase in taxes payable to school boards		**994**	8
(Decrease) increase in deferred revenue		**(2,933)**	35
Decrease in employee benefit obligations		**(3,584)**	(5,993)
(Decrease) increase in landfill closure and post-closure liabilty		**(19,584)**	4,212
Increase in land inventory		**(9,692)**	(11,492)
(Decrease) increase in materials and supplies		**(520)**	419
Decrease in prepaid		**2,748**	574
		178,276	235,216
CASH FLOWS USED IN CAPITAL ACTIVITIES:			
Acquisition of tangible capital assets		**(148,255)**	(194,951)
Proceeds on disposal of tangible capital assets		**1,317**	1,040
		(146,938)	(193,911)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of short-term investments		**(79,950)**	(20,038)
(Purchase) sale of long-term investments		**(8,069)**	59,547
		(88,019)	39,509
CASH FLOWS USED IN FINANCING ACTIVITIES:			
Debt issued		**9,414**	33,300
Repayment of long-term debt		**(11,357)**	(7,177)
Repayment of capital lease obligations		**(551)**	(516)
		(2,494)	25,607
(DECREASE) INCREASE IN CASH		**(59,175)**	106,421
CASH, BEGINNING OF YEAR		**137,099**	30,678
CASH, END OF YEAR	**$**	**77,924**	$ 137,099

See accompanying notes to consolidated financial statements.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

The City of Regina (the City) is a municipality in the Province of Saskatchewan, Canada and operates under the provisions of *The Cities Act.*

1. SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenses, changes in accumulated surplus, changes in net financial assets and cash flows of the reporting entity. The reporting entity is comprised of all organizations and enterprises which are controlled by the City, namely:

- General operating and capital funds
- Water and sewer utility operating and capital funds
- Regina Public Library Board (RPL)
- Economic Development Regina Inc. (EDR)
- Regina Downtown Business Improvement District (RDBID)
- Regina's Warehouse Business Improvement District (RWBID)
- The Regina Exhibition Association Limited (REAL)
- Buffalo Pound Water Treatment Corporation (BPWTC)

Inter departmental and inter organizational transactions and balances have been eliminated.

On January 1, 2016 the City of Regina and the City of Moose Jaw incorporated a non-profit corporation under the *Non-Profit Corporations Act, 1995 (Saskatchewan)*. The City has a 74.00% interest in the Buffalo Pound Water Treatment Corporation (BPWTC) which has been proportionately consolidated.

The Regina Public Library has a 21.59% (2017 - 21.75%) interest in the Saskatchewan Information and Library Services Consortium Inc. (SILS), which has been proportionately consolidated.

On January 1, 2016, Economic Development Regina Inc. (EDR) incorporated under *The Non-Profit Corporations Act, 1995*, with the City of Regina as its sole voting member.

The Regina Exhibition Association Limited (REAL) was incorporated in 1907 pursuant to an act of the Legislature of the Province of Saskatchewan, being C. 41, Statutes of Saskatchewan and transitioned to The Non-profit Corporations Act, 1995 (Saskatchewan) on January 1, 2014.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b. Revenue recognition

Revenues are recorded using the accrual basis of accounting whereby revenues are recognized as they are earned and measurable. Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Property tax revenues are recorded at the time tax billings are issued. Property tax revenue is based on assessments determined in accordance with provincial legislation and the formulas, principles and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually. Taxation revenues are recorded net of a provision for potential losses on outstanding assessment appeals and uncollected taxes. By their nature, these provisions are subject to measurement uncertainty and the impact on the consolidated financial statements of future periods could be material (Note 16). Penalties on overdue taxes are recorded in the period levied.

Electrical distribution revenue consists of the municipal surcharge and payments in lieu of taxes received from SaskPower. The municipal surcharge revenue and payments in lieu of taxes are equal to 10% and 5%, respectively of the value of the supply of electrical energy provided by SaskPower to customers within the City limits.

Gas distribution revenue mainly consists of the payments in lieu of taxes received from SaskEnergy and TransGas. The payment in lieu of taxes received from SaskEnergy is equal to 5% of the fees levied by SaskEnergy to customers within the City limits. The payment in lieu of taxes received from TransGas is equal to 5% of the transportation fees and the deemed value of the gas transmitted by TransGas to consumers within the City limits. Pursuant to an agreement with the City for two major consumers who are served by TransGas, the 5% payments to the City in lieu of taxes are based on the transportation costs and the deemed value of the fuel stock consumed.

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, eligibility criteria have been met, and reasonable estimates of the amounts can be made. Prior to that time, any amounts received are recorded as deferred revenue.

c. Expense recognition

Expenses are recorded using the accrual basis of accounting whereby expenses are recognized as they are incurred and measurable based upon receipt of goods and services and/or the legal obligation to pay.

d. Use of estimates

The preparation of consolidated financial statements in conformity with PSAS requires management to make estimates and use assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. Significant estimates include accrued liabilities, employee benefit obligations, landfill closure and post-closure obligations, contribution of tangible capital assets, provision on tax appeals, the amortization of tangible capital assets, or any provision for impairment of investment values.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

e. Materials and supplies

Inventories of materials and supplies are valued at the lower of net realizable value and average cost.

f. Taxes collected for others

The City collects taxes for the Regina Separate School Board, the Regina Public School Board and the Global Transportation Hub Authority. These taxes, which are not included in the City's financial results, are remitted to the respective entities less an amount to offset cancellations relating to school taxes and the City's cost in carrying the receivables.

g. Deferred revenue

The City receives servicing agreement fees, payments in lieu of parking and payments in lieu of dedication of land for public reserve under the authority of provincial legislation and City bylaws. The City also receives special taxes levied pursuant to Section 275 of *The Cities Act*, which are to be expended on alley maintenance. As well, the City receives various government grants for special programs offered by either the Provincial or Federal governments and also receives deposits on lots. These funds are restricted as to their use and are not recognized as revenue until the fiscal period in which they are used to make qualifying expenses.

Deferred revenue also includes monies received in advance for taxes, transit passes, servicing and sub-division revenue, prepaid cemetery revenue and pre-season sales from the various recreational facilities.

h. Employee benefit plans

The City participates in contributory defined benefit or defined contribution pension plans for virtually all of its employees. Under the defined contribution plan, the City's obligations are limited to its contributions. These contributions are expensed in the period in which they are due and payable.

Costs related to defined benefit pension plans considered to be single-employer plans are recognized when earned by plan members. Pension benefit obligations are actuarially determined using the projected benefit method prorated on service and the pension plan administrator's best estimate of expected salary and benefit escalation and retirement ages of employees. Market rates are used to measure the accrued benefit obligation, as well as the assets of the pension plans. Actuarial gains and losses on pension obligations and/or pension fund assets are amortized over the average remaining service life of the related employee groups.

For defined benefit plans considered to be multiemployer plans, contributions are expensed when they are due and payable.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

h. Employee benefit plans (Continued)

The City has various post-employment benefits and termination benefit obligations earned by employees and expected to be provided to them when they are no longer providing active service.

The obligations for vested sick leave, service or retirement allowances and other post employment benefits have been determined on an actuarial basis. The obligations for vacation pay and banked time in lieu of overtime have been accounted for at an undiscounted value at the current rate of pay.

i. Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to 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:

General	
Land improvements	10 to 100 years
Buildings and building improvements	15 to 121 years
Vehicles and equipment	
Fire trucks and buses	15 to 30 years
Police vehicles	4 to 10 years
Other vehicles	2 to 25 years
Equipment	4 to 50 years
Office and information technology	
Hardware	2 to 15 years
Software	2 to 10 years
Other	10 years
Infrastructure	
Plants and facilities	5 to 100 years
Roads	1 to 40 years
Underground networks	30 to 119 years
Bridges and other structures	15 to 70 years

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i. Tangible capital assets (Continued)

Assets under construction are not amortized until the asset is available for productive use. Interest on debt used to purchase tangible capital assets is not capitalized.

Tangible capital assets received as contributions, which are primarily roads and underground networks, are recorded at their fair value at the date of receipt and also are recorded as revenue. Fair value is determined based on an estimate of the cost to construct the contributed asset.

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases and recorded as tangible capital assets. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Land under roads that is acquired other than by a purchase agreement is valued at a nominal cost. Works of art and historical treasures are not recognized in these consolidated financial statements.

j. Budget information

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on February 27, 2018.

k. Investments

All investments are recorded at cost less write downs to reflect other than temporary declines in value. Investment transactions are accounted for at the trade date. Interest income is recorded on the accrual basis.

l. Foreign currency

Monetary items denominated in foreign currency are translated to Canadian dollars at exchange rates in effect as at December 31, and non-monetary items are translated at rate of exchange in effect when the assets were acquired or obligations incurred. Revenue and expenses are translated at rates in effect at the time of the transactions or at rates of exchange established by the terms of the forward foreign exchange contract. Gains (losses) on foreign currency translation are included as revenue (expenses).

m. Land inventory

Land for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

n. Loan Guarantees

Periodically the City provides loan guarantees on specific debt issued by related authorities and other entities not consolidated in the City's financial statements. Loan guarantees are accounted for as contingent liabilities and no amounts are accrued in the consolidated financial statements of the City until the City considers it likely that the borrower will default on the specified loan obligation. Should a default occur, the City's liability would be recorded in the consolidated financial statements.

2. NEW STANDARDS AND AMENDMENTS TO STANDARDS

Effective January 1, 2018, the City adopted the recommendations relating to the following sections, as set out in the CPA Canada Accounting Handbook:

PS 2200, Related Party Disclosures

PS 3210, Assets

PS 3320, Contingent Assets

PS 3380, Contractual Rights

PS 3420, Inter-entity Transactions

Pursuant to the recommendations, the changes were applied prospectiveley, and prior periods have not been restated.

Standards and amendments effective for financial statements on or after April 1, 2018:

PS 3430, Restructuring Transactions

Standards and amendments effective for financial statements on or after April 1, 2021:

PS 1201, Financial Statement Presentation

PS 2601, Financial Currency Translation

PS 3041, Portfolio Investments

PS 3450, Financial Instruments

The extent of the impact on adoption of these standards is not known at this time.

3. SHORT-TERM INVESTMENTS

Short-term investments are recorded at cost and have a fair value approximating cost. The investments are in a money market fund, holdings of which may include a combination of treasury bills, commercial paper, bankers' acceptances or promissory notes. The average yield earned from investments was 1.91% (2017 - 1.51%).

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

4. ACCOUNTS RECEIVABLE

	2018	2017
Trade and other receivable	**56,086**	65,890
Water and sewer receivable	**17,447**	16,574
Government transfers receivable	**58**	4,761
	73,591	87,225

The allowance included in accounts receivable for 2018 is $2,320 (2017 - $2,246).

5. LONG-TERM INVESTMENTS

Long-term investments include investments in a pooled bond fund.

	Carrying Value		**Fair Value**	
	2018	2017	**2018**	2017
Pooled bond fund	**276,092**	276,151	**271,657**	267,992

A pooled bond fund is a group of individual bonds managed by an investment manager. The fair value of the pooled bond fund units is based on the market price per unit, which is determined by the overall market values of each of the bonds in the fund. The average yield earned from investments was 2.91% (2017 - 3.03%).

6. LAND INVENTORY

Property acquired through the tax enforcement process and held for sale is recorded at the lesser of cost and net realizable value. Cost is equal to the outstanding taxes including any applicable penalties, as well as the costs incurred in acquiring the land. Land acquired other than through the tax enforcement process and held for re-sale is recorded at the lower of cost or net realizable value. Land inventory also includes acquisition costs of the land and the improvements to prepare the land for sale or servicing. Related development costs incurred to provide infrastructure are recorded as capital assets under their respective function.

	2018	2017
Land held for re-sale	**30,083**	19,763
Long-term inventory	**-**	628
	30,083	20,391

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

7. DEFERRED REVENUE

	December 31, 2017	Externally restricted inflows	Revenue earned	**December 31, 2018**
Servicing agreement fees	54,754	7,601	(5,613)	**56,742**
Property taxes	773	1,054	(928)	**899**
Paved alleys	2,187	253	(203)	**2,237**
Gravel alleys	828	-	(203)	**625**
Cemetery internments	674	27	-	**701**
REAL	2,783	-	(1,515)	**1,268**
Other	15,209	-	(3,406)	**11,803**
	77,208	8,935	(11,868)	**74,275**

8. CAPITAL LEASE OBLIGATIONS

The following is a schedule of future minimum lease payments under capital leases for computer equipment, software and building contracts along with the balance of the capital lease obligation:

2019	**392**
2020	**209**
2021	**117**
2022	**13**
2023	**4**
	735

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

9. LONG-TERM DEBT

Debenture debt

The City's long-term debt consists of $203,458 (2017 - $209,733) of unsecured debentures issued in the form of fully registered certificates held by The Canadian Depository for Securities Ltd. (CDS), on behalf of beneficial owners as direct and indirect participants of CDS. The debentures are issued for 10 or 30-year terms with principal payable either annually or semi-annually and interest payable semi-annually.

Obligation under long-term financing agreement – Public Private Partnership (P3)

The long-term debt represents the deferred capital payments portion of the Waste Water Treatment Plant based on the terms of the P3 agreement. The City amortizes the accumulated cost of the completed project over its useful life, expenses the annual interest cost and settles the long-term liability over the term of the P3 project agreement. The City has $75,185 (2017 - $76,440) of deferred capital payments that it has recorded as long-term debt. The long-term debt has a 27-year term with principal and interest payable monthly. The entire principal is due 2044.

Term loan

BPWTC entered into a non-revolving term loan and an interest rate swap agreement with the Bank of Montreal for a 25 year term to fix the interest rate at 3.46%. The term loan is subject to renewal on November 30, 2027. The City has guaranteed its proportionate share of the term loan.

	2018	2017
City of Regina unsecured debentures and loan		
Operating fund	**195,612**	200,981
Utility fund	**7,846**	8,752
WWTP debt - long-term	**75,185**	76,440
BPWTC term loan	**32,447**	33,300
REAL debt - long term	**6,602**	162
Total debt	**317,692**	319,635

Authorized debt limit	**450,000**	450,000
Interest rates	**3.46-5.00%**	0.95-6.46%
Interest costs for year	**14,524**	13,771

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

9. LONG-TERM DEBT (CONTINUED)

Bank indebtedness

Pursuant to *The Regina Administration Bylaw No. 2003-69*, the City can incur bank indebtedness. Interest on this indebtedness is calculated at the prime rate of interest less 0.55%, payable monthly and the City has pledged certain revenues as security for the debt obligation. At December 31, 2018, the City had no bank indebtedness. The City has access to an unsecured line of credit of up to $20,000 to cover any bank overdrafts arising from day to day cash transactions.

The long-term debt is repayable as follows:

2019	**27,972**
2020	**7,908**
2021	**8,198**
2022	**8,478**
2023-2044	**265,136**
	317,692

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS

The City's employee benefit obligations to be funded in the future are as follows:

	Total 2018	Total 2017
Defined benefit pension plans		
Regina Police Superannuation and Benefits Plan	**18,985**	20,233
RPPP Supplemental Pension Plan	**3,428**	3,437
Target Retirement Income Plan	**(7,723)**	(6,284)
	14,690	17,386
Other benefit plans		
Termination payments	**23,377**	23,679
Continuation of group life, medical and dental benefits	**8,222**	9,098
	31,599	32,777
Other plans and arrangements		
Vacation	**15,134**	14,770
Overtime	**4,231**	4,307
Group life, medical and dental plans	**441**	439
	19,806	19,516
	66,095	69,679

a. Defined benefit pension plans

The Regina Police Superannuation and Benefits Plan is a defined benefit pension plan. As required by provincial legislation, an actuarial funding valuation is completed at least triennially.

By Memorandum of Agreement dated January 21, 2013, the City and the Employees' Pension Committee agreed to freeze the Regina Police Pension Plan (RPPP) as of June 30, 2014, and to establish the Target Retirement Income Plan (TRIP) for the Regina Police Service as of July 1, 2014. All active members in the RPPP moved over to the TRIP for service on or after July 1, 2014. There are no longer any active members accruing service in the RPPP.

Effective July 1, 2014, the Regina Police Superannuation and Benefits Pension Plan was amended per Amendment 2014-1 which served to close the plan to new entrants, freeze pensionable service, cease employee contributions and change the cost sharing arrangement of the Plan, such that the City assumes full responsibility for all past and future unfunded liabilities in the plan. Prior to this amendment, and as shown in the consolidated financial statements for prior years, the City was responsible for reporting approximately 51% of the Plan's accrued benefit liability. As a result of the amendment to the Plan effective July 1, 2014, the City is now responsible for reporting 100% of the Plan's accrued benefit liability and assets.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS (CONTINUED)

a. Defined benefit pension plans (Continued)

An actuarial valuation of the defined benefit pension plans is performed using the projected benefit method prorated on service to determine the accrued benefit obligation and the expense to be recognized in the consolidated financial statements.

The results of the most recent actuarial valuations and significant assumptions utilized in these valuations are as follows:

	Target Retirement Income Plan	**Police Pension Plan**	**RPPP Supplemental Pension Plan**	**Total 2018**	Total 2017
Fair value of plan assets, beginning of year	**37,338**	**319,770**	**-**	**357,108**	330,581
Employees' contributions	**5,522**	**-**	**-**	**5,522**	5,340
Employer contributions	**5,454**	**3,859**	**-**	**9,313**	8,955
Actual return on plan assets	**(1,864)**	**2,443**	**-**	**579**	30,574
Less benefits paid	**(481)**	**(18,851)**	**-**	**(19,332)**	(18,342)
Fair value of plan assets, end of year	**45,969**	**307,221**	**-**	**353,190**	357,108
Accrued benefit obligation, beginning of year	**32,930**	**350,915**	**3,437**	**387,282**	347,983
Current period benefit cost	**9,689**	**-**	**-**	**9,689**	8,865
Interest on accrued benefit obligation	**2,365**	**20,489**	**200**	**23,054**	23,258
Actuarial loss	**-**	**-**	**-**	**-**	25,701
Less benefits paid	**(481)**	**(18,851)**	**(209)**	**(19,541)**	(18,525)
Accrued benefit obligation, end of year	**44,503**	**352,553**	**3,428**	**400,484**	387,282
Funded status, plan surplus (deficit)	**1,466**	**(45,332)**	**(3,428)**	**(47,294)**	(30,174)
Unamortized net actuarial loss (gain)	**6,257**	**26,347**	**-**	**32,604**	12,788
Accrued benefit asset (liability)	**7,723**	**(18,985)**	**(3,428)**	**(14,690)**	(17,386)

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS (CONTINUED)

	Target Retirement Income Plan	**Police Pension Plan**	**RPPP Supplemental Pension Plan**	**Total 2018**	Total 2017
Current period benefit cost	**9,689**	**-**	**-**	**9,689**	8,865
Amortization of actuarial (gain) loss	**166**	**869**	**58**	**1,093**	(406)
Employee contributions	**(5,522)**	**-**	**-**	**(5,522)**	(5,340)
Interest expense	**2,365**	**20,489**	**200**	**23,054**	23,258
Expected return (deficit) on plan assets	**(2,683)**	**(18,737)**	**-**	**(21,420)**	(18,499)
Change in valuation allowance	**(2,942)**	**-**	**-**	**(2,942)**	1,986
Benefit expense	**1,073**	**2,621**	**258**	**3,952**	9,864

The actuarial valuations were performed by Aon.

	Target Retirement Income Plan	**Police Pension Plan**	**RPPP Supplemental Pension Plan**
Date of most recent valuation	Dec 31, 2017	Dec 31, 2017	Dec 31, 2017
Discount rate (%)	6.3	6.0	6
Inflation rate (%)	2.25	2.25	2.25
Long term return rate on plan assets (%)	6.3	6.0	n/a
Rate of compensation increase (%)	2.75	2.75	2.75
Expected average remaining service years	12.4	11.6	11.6
Contribution rate as a percentage of salary:			
Members prior to July 1, 2014	n/a	11.33%-12.83%	0.00%
Members post July 1, 2014	6.80%-10.70%	0.00%	0.00%
City prior to July 1, 2014	n/a	11.83%-13.33%	variable
City post July 1, 2014	8.50%	6.19%	variable

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS (CONTINUED)

b. Other benefit plans

Pursuant to union agreements, eligible employees are entitled to termination payments based upon their unused sick leave or years of service.

Group life, medical and dental benefits represents the obligation for the continuation of group life insurance, dental and medical benefits for employees on long-term disability and the City's share of group life insurance for early retirees.

Retirees may continue group life insurance coverage to age 65 on a 50% cost-shared basis with the City. Employee and employer premiums for continuation of group life insurance for employees on long-term disability are fully funded through contributions maintained in a reserve. Medical and dental coverage for employees on long-term disability is provided on a 50% cost shared basis between the employee and employer.

A group life insurance plan is administered by Saskatchewan Blue Cross on a self-insured basis, with a stop loss provision limiting losses to claims in excess of 150% of premiums for any calendar year. The primary components of the plan are funded equally by employer and employees. Dental and medical plans are also provided for most employees on a cost-shared or employer-funded basis.

For group life insurance, the balance of the employer and employee premiums collected in excess of claims are held in group insurance reserves, which are intended for future benefits and stabilization of premiums. The employer's portion of the obligations under the group insurance plan that will be funded from the reserves is reflected in Other Benefit Plans. Amounts held in the reserves that reflect obligations to be funded from employee contributions have been included in Accounts Payable and Accrued Liabilities. The balance of the group life insurance reserves, after reflecting the liabilities for the employee and employer share of future obligations is $5,176 (2017 - $4,905). This amount has been included in Group Benefits reserves (Note 14).

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS (CONTINUED)

Actuarial valuations are performed to determine the accrued benefit obligation and the expense to be recognized in the consolidated financial statements. The results of and significant assumptions utilized in these valuations are as follows:

	City employees	**Library employees**	**Group life, medical and dental plans**	**Total 2018**	Total 2017
Accrued benefit obligation, beginning of year	**22,608**	**832**	**9,098**	**32,538**	34,362
Current period benefit cost	**1,732**	**56**	**1,083**	**2,871**	2,992
Interest on accrued benefit obligation	**653**	**23**	**245**	**921**	777
Actuarial gain	**(622)**	**(10)**	**(1,132)**	**(1,764)**	(2,434)
Less benefits paid	**(1,998)**	**(109)**	**(1,072)**	**(3,179)**	(2,957)
Unamortized net actuarial loss	**-**	**212**	**-**	**212**	37
Accrued benefit liability - unfunded	**22,373**	**1,004**	**8,222**	**31,599**	32,777
Current period benefit cost	**1,732**	**56**	**-**	**1,788**	1,913
Amortization of actuarial loss (gain)	**217**	**(37)**	**-**	**180**	373
Interest expense	**653**	**23**	**-**	**676**	517
Benefit expense	**2,602**	**42**	**-**	**2,644**	2,803

	AON	**AON**	**Mercer**
Date of most recent valuation	Dec 31, 2017	Dec 31, 2017	Dec 31, 2017
Discount rate (%)	3.1	2.8	2.0-3.4
Rate of compensation increase (%)	2.75-4.65	2.75-3.65	2.2
Expected average remaining service years	10-13	10-13	n/a

c. Other plans and arrangements

Employees are entitled to vacation pay and overtime as outlined in administrative policies and/or contractual agreements. The liability for these benefits is determined using current rates of pay and is undiscounted.

Out of scope employees are contractually entitled to certain pensions and termination payments. BPWTC employees are entitled to termination payments based upon years of service or unused sick leave. Benefits start to vest after 10 years of service and are recognized as expenses when they are vested.

Group life, medical and dental plans represents the liability for claims in progress and claim fluctuations under those plans at the end of the year.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31
(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS (CONTINUED)

d. Multiemployer defined benefit plans

Two multiemployer defined benefit plans provide benefits to employees of the City of Regina, the Regina Qu'Appelle Health Region (the Regina General Hospital Division and Community Health Division), Buffalo Pound Water Treatment Corporation, Regina Public Library, and the non-teaching staff of the Board of Education of the Regina School Division No. 4 of Saskatchewan. The following represents the amounts for these plans:

	Superannuation & Benefit Plan	Long-Term Disability Plan	**Total 2018**	Total 2017
Benefit expense	15,536	703	**16,239**	15,319
Surplus (deficit) of plan assets over benefit obligation per plan financial statements	(44,715)	32,087	**(12,628)**	77,712
Contribution rate as a percentage of salary:				
Members	7.8 - 13.1%	0.46%		
Employers	8.8 - 14.6%	0.46%		
City employee contributions	14,389	649	**15,038**	14,185
Date of most recent actuarial valuation	Dec 31, 2016	Dec 31, 2016		

The contributions by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. The portion of the annual benefit costs and of the asset surpluses (deficits) that are attributable to the City cannot be easily determined. Accordingly, the multiemployer plans are accounted for on the defined contribution basis. No portion of the asset (deficit) surplus of the plans are recognized in these consolidated financial statements. The benefit expense reflected in the consolidated financial statements is equal to the City's contributions for the year.

A valuation was performed as at December 31, 2014 establishing a minimum funding requirement. In accordance with the Minimum Funding Regulations and the Plan's funding policy, the unfunded liability determined by the December 31, 2014 valuation is amortized over a period of no more than 20 years which began January 1, 2016. The cost sharing arrangement was amended such that 60% of the unfunded liability for service prior to January 1, 2016 was to be funded by the participating employer contributions and 40% from employee contributions.

e. Defined contribution pension plan

The Casual Employees' Superannuation and Elected Officials' Money Purchase Pension Plan is a defined contribution plan. Pension fund assets are invested in marketable investments of organizations external to the City. Benefit expense is limited to the City's contributions to the plan.

	2018	2017
Casual employee members' contribution rate	**3.00%**	3.00%
Elected official members' contribution rate	**6.95%**	6.95%
Members' contributions	**343**	333
Benefit expense	**343**	333

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

11. LANDFILL CLOSURE AND POST-CLOSURE

Legislation requires closure and post-closure care of solid waste landfill sites. Closure care includes final covering and landscaping of the landfill and implementation of drainage and gas management plans. Post closure care requirements include cap maintenance, groundwater monitoring, gas management system operations, inspections and annual reports.

	2018	2017
Estimated closure and post-closure costs over 40 years after capacity is reached	**52,625**	57,135
Discount rate	**4.02%**	3.40%
Expected year capacity will be reached	**2043**	2030
Capacity (m3):		
Used to date	**11,361,615**	11,580,162
Remaining	**10,714,364**	2,913,963
Total	**22,075,979**	14,494,125
Percent utilized	**51.47%**	79.90%
Landfill liability	**9,278**	28,862

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 groundwater and leachates from the site, ongoing environment monitoring, site inspection and maintenance. The liability recognized in the consolidated financial statements is subject to measurement uncertainty. The recognized amounts are based on the City's best information and judgment. Amounts could change by more than a material amount in the long term.

The unfunded liability for the landfill will be paid for per the annual approved budget where capital expenditures will be funded from the Solid waste reserve and operational expenses will be funded through the operating budget, resulting in a reduction in the transfer to the Solid waste reserve.

During the year the City purchased land which increased the capacity of the landfill. A drone survey was completed in 2018 which provided better information than previously available; this improved information along with a change in interest rate contributed to a significant decrease in the liability.

The labour & material payment bond protects the owner from a general contractor not paying their subcontractors or material suppliers. The bonding company would pay any unpaid subcontractors or material suppliers up to the value of the bond.

Builder's Lien Holdback - A provincial act requires that the City withhold payment each progress certificate for 45 days. Similar to the Labour & Material Payment Bond, the intent is to protect subcontractors and material suppliers who do not get paid by the general contractor.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

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11. LANDFILL CLOSURE AND POST-CLOSURE (CONTINUED)

Deficiency Holdback - The City contract provides the right for the owner to withhold payment for deficient work. Typically the holdback is not released until the deficiency is corrected and in some case's will not be released if the contractor decides to not complete the work.

Insurance - The City contract requires the general contractor to have insurance jointly in the name of the City for each project. The City has fairly significant general requirements for all contracts and include special insurance requirements for unique projects such as environmental insurance for environment selective projects.

12. TANGIBLE CAPITAL ASSETS

	Net Book Value	
	2018	2017
General		
Land	**140,459**	126,378
Land improvements	**88,196**	71,597
Buildings and building improvements	**436,904**	441,658
Vehicles and equipment	**175,163**	175,088
Office and information technology	**15,900**	19,428
Infrastructure		
Plants and facilities	**365,282**	368,800
Roads	**403,416**	373,504
Underground and other networks	**516,297**	483,922
Bridges and other structures	**36,841**	32,072
	2,178,458	2,092,447
Assets under construction	**54,044**	53,820
	2,232,502	2,146,267

During the year write downs of assets were $nil (2017 - $nil). In addition, tangible capital assets contributed to the City totalled $43,148 (2017 - $26,050), which were capitalized and recorded as revenue at their fair value at the time of receipt. The breakdown of contributed assets is as follows:

	2018	2017
Land	**15,167**	6,594
Land improvement	**3,580**	4,868
Roads	**19,406**	9,937
Underground networks	**4,418**	4,347
Vehicles and equipment	**577**	304
	43,148	26,050

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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(in thousands of dollars)

13. ACCUMULATED SURPLUS

Accumulated surplus represents the equity of an organization. In determining accumulated surplus, revenue and expenses are recognized as they are earned and incurred, according to PSAS.

Council, through its annual budget process and other policies and bylaws, may fund certain amounts on a basis that differs from the expense recognition basis prescribed by PSAS.

Unappropriated surpluses represent equity relating to certain entities consolidated within the City's financial statements that have not been designated for a specific use by that entity.

Appropriations for capital projects and reserves represent amounts that are internally restricted for specific purposes.

Obligations to be funded from future revenues represent amounts recognized as expenses according to PSAS, that will be funded from future revenues.

Infrastructure to be funded from future service agreement fees represent infrastructure that has been constructed by the City, of which the costs are expected to be funded from future service agreement fees.

	2018	2017
Unappropriated surplus:		
Regina Downtown Business Improvement District	**150**	157
Economic Development Regina Inc.	**71**	15
Regina Public Library Board	**2,450**	1,817
Regina's Warehouse Business Improvement District	**68**	75
The Regina Exhibition Association Limited	**(2,765)**	(7,179)
Buffalo Pound Water Treatment Corporation	**775**	758
Tangible capital assets	**2,232,502**	2,146,267
Appropriated surplus:		
General capital projects	**132,411**	102,528
Utility capital projects	**75,397**	73,586
Buffalo Pound capital projects	**32,447**	33,300
Reserves (Note 14)	**217,815**	233,180
Infrastructure to be funded from future servicing agreement fees:		
Water, wastewater and drainage	**(28,083)**	(34,834)
Obligations to be funded from future revenues:		
Long-term debt (Note 9)	**(317,692)**	(319,635)
Employee benefit obligations (Note 10)	**(66,095)**	(69,679)
Landfill closure and post-closure (Note 11)	**(9,278)**	(28,862)
Capital lease obligations (Note 8)	**(735)**	(1,135)
Bank indebtedness	**(1,596)**	-
Accumulated surplus	**2,267,842**	2,130,359

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

14. RESERVES

	2018	2017
City of Regina reserves:		
General utility reserve	**102,834**	94,143
Facility reserve	**-**	260
General fund reserve	**23,499**	27,464
Solid waste reserve	**39,314**	41,382
Regina revitalization initiative - stadium reserve	**(1,362)**	6,441
Land development reserve	**(9,224)**	(17,143)
Asset revitalization reserve	**1,099**	19,988
Equipment replacement reserve	**11,157**	10,137
Social development reserve	**8,958**	7,638
Operational commitments reserve	**642**	642
Planning & sustainability reserve	**1,532**	3,826
Winter road maintenance reserve	**3,100**	8,690
Regina Police Service general reserve	**630**	403
Asphalt reserve	**1,345**	2,078
Grants reserve	**369**	284
Golf course reserve	**100**	2
Technology reserve	**798**	792
Employer provided parking reserve	**2,269**	1,712
Cemetery reserve	**384**	446
Pest management reserve	**-**	520
Regina Police Service radio equipment reserve	**294**	218
	187,738	209,923
Group Benefits reserves:		
Group life insurance reserve	**5,176**	4,905
Dental benefits reserve	**2,180**	1,945
Medical - City of Regina reserve	**1,068**	633
Police services premium reduction reserve	**263**	214
Police long-term disability reserve	**35**	62
	8,722	7,759
Other Entities reserves:		
Regina Public Library reserves	**11,916**	10,589
Buffalo Pound Water Treatment Corporation/Administration Board	**8,503**	4,017
Regina Downtown Business Improvement District reserve	**435**	285
Regina's Warehouse Business Improvement District infrastructure reserve	**174**	280
Economic Development Regina	**327**	327
	21,355	15,498
	217,815	233,180

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

15. TAXATION

	Budget (Note 1j) 2018	**Actual 2018**	Actual 2017
Total taxation revenue levied	-	**406,433**	394,436
Taxes levied on behalf of others:			
Regina School Division No. 4	-	**(99,455)**	(97,013)
Global Transportation Hub Authority	-	**(2,435)**	(1,916)
Regina Roman Catholic Separate School Division No. 81	-	**(44,185)**	(43,342)
Taxation revenue	258,046	**260,358**	252,165
City of Regina			
Municipal levies	219,436	**220,562**	205,704
Grants in lieu	13,378	**14,851**	20,413
Supplementary taxes	1,600	**1,730**	1,684
Other	355	**(266)**	2,216
	234,769	**236,877**	230,017
Regina Public Library			
Taxation levies	20,479	**20,742**	19,440
Grants in lieu	1,429	**1,348**	1,379
	21,908	**22,090**	20,819
Regina Downtown Business Improvement District levies	1,089	**1,131**	1,081
Regina's Warehouse Business Improvement District levies	280	**260**	248
	258,046	**260,358**	252,165

Taxation revenue is recorded net of an allowance for uncollectible outstanding taxes and a provision for potential losses on assessment appeals outstanding. As at December 31, 2018, the following amounts are reflected in the Consolidated Statement of Financial Position for these provisions:

	2018	2017
Allowance for doubtful outstanding taxes netted against taxes receivable	**5,998**	4,892
Provision for assessment appeals included in accounts payable	**6,729**	5,800

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

16. GOVERNMENT TRANSFERS

	Budget (Note 1j) 2018	**Actual 2018**	Actual 2017
Operating transfers			
Federal	38,033	**38,597**	169
Provincial	10,062	**13,193**	52,888
	48,095	**51,790**	53,057
Capital transfers			
Federal	12,578	**18,635**	13,162
Provincial	691	**17,591**	68,746
	13,269	**36,226**	81,908
	61,364	**88,016**	134,965

Government transfers do not include grants in lieu of taxes received from the Federal and Provincial governments. These amounts are included with taxation revenue (Note 15).

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

17. GOVERNMENT PARTNERSHIPS

BPWTC was incorporated in 2016 as a non-profit membership corporation by the City of Regina and the City of Moose Jaw. Its purpose is to operate the assets of the Buffalo Pound Water Treatment Plant. BPWTC is responsible for reliable and efficient provision of safe, high quality and affordable drinking water to the Cities. Based on the provisions of unanimous membership agreement, BPWTC is intended to operate a full cost recovery model and is mainly funded by water rates as paid by the Cities.

The following is a schedule of relevant financial information as stated within the financial statements of BPWTC for the year ended December 31, 2018 in thousands of dollars. There are no known contractual obligations or contingencies as at December 31, 2018. These amounts represent 100% of the financial position and activities:

	2018	2017
Financial assets	**59,093**	53,005
Financial liabilities	**46,654**	46,711
Net financial assets	**12,439**	6,294
Inventory	**-**	159
Tangible capital assets	**52,969**	39,034
Accumulated surplus	**65,408**	45,487
Statement of Operations		
Revenue	**34,990**	55,524
Expenses	**14,969**	12,503
Annual surplus	**20,021**	43,021
Accumulated surplus, beginning of year	**45,487**	2,466
Accumulated surplus, end of year	**65,508**	45,487

The financial statements shown are proportionately consolidated within the consolidated financial statements at 74.00%, representing the City's interest in BPWTC. After eliminating inter-company transactions, the following amounts have been included in the consolidated financial statements:

Statement of Financial Position	**2018**	2017
Financial assets	**44,081**	39,967
Financial liabilities	**34,500**	34,532
Non-financial assets	**39,271**	29,003
Net assets	**48,852**	34,438
Statement of Operations		
Revenue	**2,943**	2,018
Expenses	**10,974**	9,057
Annual deficit	**(8,031)**	(7,039)

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

17. GOVERNMENT PARTNERSHIPS (CONTINUED)

The City of Regina and the Regina Public Library entered into a master agreement with the Board of Education of the Regina School Division No. 4 and constructed an integrated educational/library/community facility in the North Central area of the City fo Regina known as the mâmawêyatitân centre. The purpose of the partnership is to develop and operate a Facility as an integrated gathering place of the community and to deliver programs and services to the public. Any distribution (recovery) of annual operation surplus (deficit) is shared between the partners according to their respective usage of services.

The condensed supplementary financial information of the mâmawêyatitân centre is as follows:

	2018	2017
Tangible Capital Assets	**36,450**	35,515

The above financial information has been proportionately consolidated with the City and the Regina Public Library's partnership share of 27.15%. After adjusting the accounting policies to be consistent with those of the City's and Regina Public Library and eliminating transactions between the partnership and the City, the following amounts have been included in the consolidated financial statements:

	2018	2017
Tangible Capital Assets	**9,896**	9,642

18. FUNDS HELD IN TRUST

The City of Regina administers the following trusts. As related assets are not owned by the City, the trusts have been excluded from the consolidated financial statements. Following is a summary of the net assets of the trusts:

	2018	2017
Perpetual Care Trust	**2,665**	2,654
Williamson Driver Award	**5**	5
	2,670	2,649

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

19. CONTRACTUAL RIGHTS

1) Saskatchewan Roughrider Football Club Inc. Lease Agreement

On June 6, 2017 the City and the Saskatchewan Roughrider Football Club Inc. (SRFC) entered into a lease agreement for Mosaic Stadium. The term of the Agreement became effective as of February 13, 2017 and expires on March 31, 2047, or until earlier terminated by either party pursuant to the terms of this Agreement. The yearly lease fee is $1,553.

2) BPWTC - New Building Canada Fund

BPWTC entered into an agreement in November 2018 with the Minister of Infrastructure and Communities of the Government of Canada as part of a program entitled the New Building Canada Fund - Provincial - Territorial Infrastructure Component - National Regional Projects (the "Program"). Under this agreement, BPWTC has a contractual right to receive contributions for eligible expenditures up to a maximum of $10,291 by March 31, 2024. BPWTC also entered into an agreement in January 2019 with the Minister of Government Relations of the Province of Saskatchewan as part of the Program. Under this agreement, BPWTC has a contractual right to receive contributions for eligible expenditures up to a maximum of $10,291 by June 20, 2021. BPWTC will use these funds for the electrical capital upgrade projects commencing in 2019.

20. CONTRACTUAL OBLIGATIONS

1) Wastewater Treatment Plant

As at December 31, 2018, the expected commitment related to the Wastewater Treatment Plant is $249,335. The Wastewater Treatment Plant is a P3 project and has qualified for P3 funding from the Government of Canada. On May 29, 2014 the City announced that EPCOR Water Prairies Inc. as the preferred proponent to design, build, finance, operate and maintain the City's new Wastewater Treatment Plant. EPCOR has taken on operations for the existing facility. EPCOR will also operate the new facility until June 2044.

The payment schedule, including capital payments on long term debt, is as follows:

Year	Amount
2019	**13,256**
2020	**10,244**
2021	**9,965**
2022	**13,102**
2023 through 2044	**202,768**

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

2) **mâmawêyatitân centre Development Agreement**

The agreement is made between the Board of Education of the Regina School Division No. 4 of Saskatchewan, the City and the Regina Public Library Board. The City and the Regina Public Library's share is 27.15% and based on that have authorized a maximum contribution of $11,300. As at December 31, 2018 the total contributed was $10,509 (2017 - $10,132).

3) **Taylor Field Neighbourhood**

This project relates to the development of the area where the fomer Mosaic Stadium was located. The stadium was decommissioned in 2017.

4) **Railyard Renewal**

This project relates to the development of the old CP Railyard.

5) **Animal Services Agreement**

The agreement made on January 1, 2015 between the City and the Regina Humane Society Inc. (RHS) for animal services and the capital cost of a new facility. The City's share is 46% of the capital costs of the RHS Facility. The committment includes an annual fee of $1,290 for services; share of the capital cost of the facility $9,660; financing costs for the financing of the City's share; and an amount equal to 10% of the value of all licenses sold or renewed through RHS.

21. SEGMENTED INFORMATION

The City is a diversified municipal government institution that provides a wide range of services to its citizens, including police, fire, and public transit, and water. The organizational structure includes Legal, City Clerk and Governance, Corporate Services, Human Resources, City Services, Transportation and Utilities, Planning and Development and Regina Police Services. The segmented information in these statements reflect the organizational structure described. For management reporting purposes, the City's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. The financial activities of the City reported by Fund are included in Schedule 1. City Services are provided by groups/divisions and their activities are reported in these funds. Certain divisions that have been separately disclosed in the segmented information in Schedule 2, along with the services they provide, are as follows:

a. City Services

City Services includes Service Regina, Regina Revitalization Initative, Wastewater Treatment Plant Upgrade, Project Support Office, Community Services, Parks & Open Space and Transit services provide external customer services to public residents.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

21. SEGMENTED INFORMATION (CONTINUED)

b. Transportation and Utilities

Transportation and Utilities is responsible to ensure the City's infrastructure systems are effectively preserved, funded, and operated. This division preserves and operates municipal infrastructure involving roadways, traffic, water, drainage, waste water and solid waste to meet regulatory requirements and community needs.

c. Planning and Development

Planning and Development provides a long-term comprehensive approach to planning, engineering and development processes to ensure the efficient use of land and community infrastructure. The division encompasses land use, neighbourhood, transportation and infrastructure planning, long range capital planning, development review, building permits and inspection, and real estate services.

d. Regina Police Service

Regina Police Service is responsible for the delivery of policing services within the municipality and dedicated to a safe and caring community.

e. Corporate Services

Corporate Services provides support to both internal and external customers, enabling City Operations to maximize effectiveness and potential. Corporate Services includes Finance, Information Technology Services, Human Resources, Fleet Services, Strategy Management and Facilities Management Services.

For each reported segment, revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1. For additional information see the Consolidated Schedule of Operations by Segment (Schedule 2).

22. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year’s presentation.

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CONSOLIDATED STATEMENT OF OPERATIONS BY FUND AND ORGANIZATION **Schedule 1**

For the year ended December 31

(in thousands of dollars)

	General Operating	Utility Operating	General Capital	Utility Capital	Total City of Regina
REVENUE					
Taxation	237,507	-	-	-	237,507
Fees and charges	81,253	139,606	10,949	1,341	233,149
Government transfers	51,675	-	23,499	6,634	81,808
Electrical distribution	27,893	-	-	-	27,893
Licenses, fines and levies	13,970	-	-	-	13,970
Gas distribution	3,190	-	-	-	3,190
Interest and penalties	4,336	212	-	-	4,548
Interest on long term investments	7,769	-	-	-	7,769
Loss on long term investments	(8,128)	-	-	-	(8,128)
Servicing agreement fees	1,033	-	5,861	2,864	9,758
Land sales	3,769	-	-	-	3,769
Other	5,043	256	502	441	6,242
Contribution of tangible capital assets	-	-	38,730	4,418	43,148
Other capital contributions	-	-	1,368	-	1,368
	429,310	140,074	80,909	15,698	665,991
EXPENSES					
Parks, recreation and community services	59,744	-	10,611	-	70,355
Police	85,442	-	584	-	86,026
Legislative and administrative services	52,507	-	11,072	-	63,579
Water, wastewater and drainage	-	64,995	1	22,979	87,975
Roads and traffic	22,794	-	18,461	-	41,255
Fire	45,285	-	54	-	45,339
Transit	38,190	-	550	-	38,740
Waste collection and disposal	2,173	-	893	-	3,066
Grants	6,367	-	-	-	6,367
Planning and development	17,670	-	42	-	17,712
Amortization	-	-	64,684	19,765	84,449
	330,172	64,995	106,952	42,744	544,863
Annual surplus	99,138	75,079	(26,043)	(27,046)	121,128

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CONSOLIDATED STATEMENT OF OPERATIONS BY FUND AND ORGANIZATION **Schedule 1**

RDBID	EDR	BPWTC	RPL	RWBID	REAL	Consolidation adjustments	**Consolidated 2018**
1,131	-	-	22,090	260	-	(630)	**260,358**
3	3,269	15,321	1,210	-	39,399	(21,002)	**271,349**
40	-	-	1,284	-	7,142	(2,258)	**88,016**
-	-	-	-	-	-	-	**27,893**
-	-	-	-	-	-	-	**13,970**
-	-	-	-	-	-	-	**3,190**
-	-	663	-	-	-	-	**5,211**
-	-	-	-	-	-	-	**7,769**
-	-	-	-	-	-	-	**(8,128)**
-	-	-	-	-	-	-	**9,758**
-	-	-	-	-	-	-	**3,769**
67	-	2	-	-	2,600	(48)	**8,863**
-	-	9,906	-	-	-	(9,906)	**43,148**
-	-	-	-	-	-	-	**1,368**
1,241	3,269	25,892	24,584	260	49,141	(33,844)	**736,534**
1,078	3,185	-	19,991	361	43,734	(9,128)	**129,576**
-	-	-	-	-	-	-	**86,026**
-	-	-	-	-	-	(65)	**63,514**
-	-	9,432	-	-	-	(22,931)	**74,476**
-	-	-	-	-	-	-	**41,255**
-	-	-	-	-	-	-	**45,339**
-	-	-	-	-	-	-	**38,740**
-	-	-	-	-	-	-	**3,066**
-	-	-	-	-	-	(1,720)	**4,647**
-	-	-	-	-	-	-	**17,712**
72	24	1,590	2,571	13	5,981	-	**94,700**
1,150	3,209	11,022	22,562	374	49,715	(33,844)	**599,051**
91	60	14,870	2,022	(114)	(574)	-	**137,483**

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CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT **Schedule 2**

For the year ended December 31

(in thousands of dollars)

	City Services	Transportation & Utilities	Planning & Development	Regina Police Services	Corporate Services	Total City of Regina
REVENUES						
Taxation	5,272	-	230,933	-	1,302	237,507
Fees and charges	30,886	39,168	4,236	1,290	157,569	233,149
Government transfers	5,008	14,413	6,055	8,165	48,167	81,808
Electrical distribution	-	-	-	-	27,893	27,893
Licenses, fines and levies	4,386	-	5,379	-	4,205	13,970
Gas distribution	-	-	-	-	3,190	3,190
Interest and penalties	-	-	2,485	-	2,063	4,548
Interest on long term investments	400	-	-	-	7,369	7,769
Loss on long term investments	-	-	-	-	(8,128)	(8,128)
Servicing agreement fees	440	648	5,806	-	2,864	9,758
Land sales	-	-	3,769	-	-	3,769
Other	2,882	1,132	194	1,833	201	6,242
Contribution of tangible capital assets	4,158	23,824	-	-	15,166	43,148
Other capital contributions	1,045	-	-	-	323	1,368
	54,477	79,185	258,857	11,288	262,184	665,991
EXPENSES						
Wages and benefits	77,619	39,204	15,758	74,384	43,127	250,092
Material, supplies, and other goods	25,099	3,329	1,523	5,914	12,450	48,315
Contracted and general services	16,786	39,745	8,536	5,200	41,337	111,604
Utilities	365	3,775	-	485	21,302	25,927
Transfer payments/grants	4,313	20	1,845	42	4,839	11,059
Interest and bank charges	7,513	-	-	-	5,905	13,418
Amortization of tangible assets	20,653	47,408	-	3,197	13,191	84,449
	152,348	133,481	27,662	89,222	142,151	544,864
Excess of revenues over expenditures (expenses over revenues)	$ (97,871)	$ (54,296)	$ 231,195	$ (77,934)	$ 120,033	$ 121,127

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CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT **Schedule 2**

RDBID	EDR	BPWTC	RPL	RWBID	REAL	Consolidation Adjustment	Consolidated 2018
1,131	-	-	22,090	260	-	(630)	**260,358**
3	3,269	15,321	1,210	-	39,399	(21,002)	**271,349**
40	-	-	1,284	-	7,142	(2,258)	**88,016**
-	-	-	-	-	-	-	**27,893**
-	-	-	-	-	-	-	**13,970**
-	-	-	-	-	-	-	**3,190**
-	-	663	-	-	-	-	**5,211**
-	-	-	-	-	-	-	**7,769**
-	-	-	-	-	-	-	**(8,128)**
-	-	-	-	-	-	-	**9,758**
-	-	-	-	-	-	-	**3,769**
67	-	2	-	-	2,600	(48)	**8,863**
-	-	9,906	-	-	-	(9,906)	**43,148**
-	-	-	-	-	-	-	**1,368**
1,241	3,269	25,892	24,584	260	49,141	(33,844)	**736,534**
552	1,431	2,896	-	86	21,715	-	**276,772**
142	96	1,593	19,991	33	16,587	(7,279)	**79,478**
376	1,657	3,252	-	242	1,697	(11,803)	**107,025**
-	-	1,691	-	-	3,735	(13,042)	**18,311**
8	-	-	-	-	-	(1,720)	**9,347**
-	-	-	-	-	-	-	**13,418**
72	24	1,590	2,571	13	5,981	-	**94,700**
1,150	3,208	11,022	22,562	374	49,715	(33,844)	**599,051**
$ 91	$ 61	$ 14,870	$ 2,022	$ (114)	$ (574)	$ -	**$ 137,483**

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CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT **Schedule 2**

For the year ended December 31

(in thousands of dollars)

	City Services	Transportation and Utilities	Planning and Development	Regina Police Service	Corporate Services	Total City of Regina
REVENUE						
Taxation	4,216	-	219,419	-	6,908	230,543
Fees and charges	30,867	23,746	5,787	1,185	142,177	203,762
Government transfers	8,311	66,808	-	7,046	47,984	130,149
Electrical distribution	-	-	-	-	26,534	26,534
Licenses, fines and levies	5,140	-	5,414	-	3,988	14,542
Gas distribution	-	-	-	-	5,975	5,975
Interest and penalties	-	-	2,093	-	616	2,709
Interest on portfolio investments	670	-	-	-	9,681	10,351
Realized loss on portfolio investments	-	-	-	-	(4,145)	(4,145)
Servicing agreement fees	3,089	-	7,395	-	3,363	13,847
Land sales	-	-	5,408	-	-	5,408
Other	2,618	3,868	118	1,834	1,654	10,092
Contribution of tangible capital assets	5,267	14,284	-	-	6,594	26,145
Other capital contributions	-	-	-	-	2,003	2,003
	60,178	108,706	245,634	10,065	253,332	677,915
EXPENSES						
Wages and benefits	76,113	37,858	16,551	71,293	40,729	242,544
Materials, supplies, and other goods	29,855	6,146	2,001	4,930	18,099	61,031
Contracted and general services	8,835	30,273	14,718	5,324	45,976	105,126
Utilities	400	7,599	-	376	17,662	26,037
Transfer payments/grants	4,086	15	893	83	11,584	16,661
Interest	8,037	-	-	-	5,734	13,771
Amortization	18,507	44,444	-	2,727	12,630	78,308
	145,833	126,335	34,163	84,733	152,414	543,478
Annual surplus	(85,655)	(17,629)	211,471	(74,668)	100,918	134,437

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CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT **Schedule 2**

RDBID	EDR	BPWTC	RPL	RWBID	REAL	Consolidation adjustments	**Consolidated 2017**
1,081	-	-	21,391	248	-	(1,098)	**252,165**
-	2,833	12,141	771	-	40,724	(18,566)	**241,665**
72	-	-	1,031	-	14,681	(10,968)	**134,965**
-	-	-	-	-	-	-	**26,534**
-	-	-	-	-	-	-	**14,542**
-	-	-	-	-	-	-	**5,975**
-	-	101	-	-	-	-	**2,810**
-	-	-	-	-	-	-	**10,351**
-	-	-	-	-	-	-	**(4,145)**
-	-	-	-	-	-	-	**13,847**
-	-	-	-	-	-	-	**5,408**
72	-	22	-	-	2,600	(4,515)	**8,271**
-	-	12,682	-	-	-	(12,777)	**26,050**
-	-	-	-	-	-	-	**2,003**
1,225	2,833	24,946	23,193	248	58,005	(47,924)	**740,441**
548	1,487	2,753	12,672	1	21,681	-	**281,686**
244	80	1,667	5,885	21	17,058	(7,252)	**78,734**
393	1,337	1,668	-	205	972	(19,347)	**90,354**
-	-	1,570	-	-	3,438	(10,246)	**20,799**
-	-	-	-	-	-	(11,079)	**5,582**
-	-	-	26	14	-	-	**13,811**
71	19	1,458	2,448	14	5,610	-	**87,928**
1,256	2,923	9,116	21,031	255	48,759	(47,924)	**578,894**
(31)	(90)	15,830	2,162	(7)	9,246	-	**161,547**

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CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS **Schedule 3**

For the year ended December 31

(in thousands of dollars)

			General		
	Land	Land improvements	Buildings and building improvements	Vehicles and equipment	Office and information technology
Cost					
Balance, beginning of year	126,378	150,631	528,691	314,402	37,571
Add:					
Additions during the year	21,240	8,609	6,408	22,984	2,952
Transfers from assets under construction	-	12,378	2,049	3,820	271
Less:					
Disposals during the year	7,159	1	158	13,396	4,134
Balance, end of year	140,459	171,617	536,990	327,810	36,660
Accumulated amortization					
Balance, beginning of year	-	79,034	87,033	139,314	18,143
Add:					
Amortization	-	4,388	13,211	25,625	6,765
Less:					
Accumulated amortization on disposals	-	1	158	12,292	4,148
Balance, end of year	-	83,421	100,086	152,647	20,760
Net Book Value	140,459	88,196	436,904	175,163	15,900

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CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS **Schedule 3**

		Infrastructure				
Plants and facilities	Roads	Underground and other networks	Bridges and other structures	Assets under construction	**2018**	2017
473,920	752,670	686,235	44,689	53,820	**3,169,007**	2,989,677
3,658	54,717	24,317	6,172	40,486	**191,543**	234,321
3,963	105	17,690	-	-	**40,276**	71,358
779	10,139	60	940	40,262	**77,028**	126,349
480,762	797,353	728,182	49,921	54,044	**3,323,798**	3,169,007
105,120	379,166	202,313	12,617	**-**	**1,022,740**	963,892
10,402	23,980	9,608	721	**-**	**94,700**	87,928
42	9,209	36	258	**-**	**26,144**	29,080
115,480	393,937	211,885	13,080	**-**	**1,091,296**	1,022,740
365,282	403,416	516,297	36,841	54,044	**2,232,502**	2,146,267

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General Trust Fund

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INDEPENDENT AUDITOR'S REPORT

To His Worship the Mayor and Members of City Council of the General Trust Fund of the City of Regina:

Opinion

We have audited the financial statements of the General Trust Fund of the City of Regina (the "Trust"), which comprise the statement of financial position as at December 31, 2018, and the statements of revenue, expenditures and change in fund balance for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at December 31, 2018, and the results of its operations for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Finanacial Statements section of our report. We are independent of the Trust 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 approriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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 Trust'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 Trust or cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards 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 generally accepted auditing standrads, we exercise professional judgement 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 internal control relevant to the audit in order to design audit procedures that are approriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.

- Evaluate the approriateness of accounitng policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the approriateness 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 Trust'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 Trust 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.

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.

Regina, Saskatchewan

May 27, 2019 Chartered Professional Accountants

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General Trust Fund

STATEMENT OF FINANCIAL POSITION

(in thousands of dollars)

As at December 31

	Perpetual Care Trust	**Williamson Driver Award**	**Total 2018**	Total 2017
FINANCIAL ASSETS				
Cash	19	-	**19**	88
Long-term investments (Note 5)	2,726	5	**2,731**	2,652
Total Assets	2,745	5	**2,750**	2,740
FINANCIAL LIABILITIES AND FUND BALANCES				
Due to the City of Regina	80	-	**80**	81
Fund balance	2,665	5	**2,670**	2,659
Total Liabilities and Fund Balances	2,745	5	**2,750**	2,740

See accompanying notes.

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General Trust Fund

STATEMENT OF REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE

(in thousands of dollars)

As at December 31

	Perpetual Care Trust	**Williamson Driver Award**	**Total 2018**	Total 2017
REVENUE				
Contributions	11	-	**11**	10
Investment income	80	-	**80**	81
Total Revenue	91	-	**91**	91
EXPENDITURES				
Cemetery maintenance	80	-	**80**	81
Total Expenditures	80	-	**80**	81
Excess of revenue over expenditures	11	-	**11**	10
Fund balance, beginning of year	2,654	5	**2,659**	2,649
Fund balance, end of year	2,665	5	**2,670**	2,659

See accompanying notes.

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General Trust Fund

NOTES TO FINANCIAL STATEMENTS
(in thousands of dollars)

As at December 31

1. PURPOSE OF FUND

The General Trust Fund (the "Trust") comprises the assets, liabilities, revenues and expenses of the following two trusts administered by the City of Regina (the City):

(a) Perpetual Care Trust - In accordance with *The Cemeteries Act, 1999*, a portion of the monies received by the City from the sale of cemetery plot rights is put into a trust and invested. The income from the trust is used to pay for care and maintenance of the plots. Special approval is needed from the Registrar of Cemeteries before trust capital can be used to fund care and maintenance.The amendment to the Act exempted municipal owned cemeteries being required to contribute the 15% dollar value of plot sales to the perpetual care fund beginning in 1999. Since that time the City has not made this contribution to the fund and this funding has been part of the annual revenue to the Cemetery reserve.

(b) Williamson Driver Award - When a bond was bequeathed to the City of Regina with trust conditions attached, a trust was established under *The Trust Act*. Each year the income from the bond is used to provide a safe-driving award to a Regina Transit employee.

2. ADOPTED ACCOUNTING POLICIES

Effective January 1, 2018, the Trust adopted the recommendations relating to the following sections, as set out in the CPA Canada Publlic Sector Accounting Handbook:

PS 2200 Related Party Disclosures

PS 3420 Inter-Entity Transactions

PS 3210 Assets

PS 3380 Contractual Rights

PS 3390 Contractual Obligations

Pursuant to the recommendations, the changes were applied prospectively and prior periods have not been restated. There was no material impact on the financial statements of adopting the new sections.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian public sector accounting standards, as recommended by the Chartered Professional Accountants of Canada (CPA Canada). The following policies are considered to be significant.

(a) The preparation of the financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and use assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

(b) Investments are recorded at cost less writedowns to reflect other than temporary declines in values.

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General Trust Fund

NOTES TO FINANCIAL STATEMENTS
(in thousands of dollars)

As at December 31

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Any gains or losses are recognized on disposition of the investments.

(c) Investment revenue is recorded on the accrual basis.

4. FINANCIAL INSTRUMENTS

The carrying value of the amount due to the City of Regina approximates fair value due to its short-term nature.

Long-term investments are primarily exposed to foreign currency, interest rate, and market risk.

Interest rate risk refers to the adverse consequences of interest rate changes on the General Trust Fund's cash flows, financial position and excess of revenues over expenditures. This risk arises from differences in the timing and amount of cash flows related to the General Trust Fund's assets and liabilities.

Foreign currency risk arises from holding investments denominated in currencies other than the Canadian dollar. Fluctuations in the relative value of the Canadian dollar against these foreign currencies can result in a positive or negative effect on the fair value of investments held in the pooled bond fund.

Market risk is the risk that the value of an investment will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual investment, or factors affecting all securities traded in the market.

5. LONG-TERM INVESTMENTS

The long-term investments consist of a pooled bond fund. A pooled bond fund is a group of individual bonds managed by an investment manager. The market value of the pooled bond fund units is based on the market price per unit which is determined by the overall market values of each of the bonds in the fund.

	2018	2017
Investment cost	**2,731**	2,652
Market value	**2,667**	2,631

6. STATEMENT OF CASH FLOWS AND CHANGE IN NET FINANCIAL ASSETS

The statement of cash flows and the statement of change in net financial assets have not been prepared for the year ended December 31, 2018, as they would not provide additional information.

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Appendices

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Appendix 1 – Detailed Operational Highlights

The selection of highlights that follows, categorized by City department, includes substantive enhancements or changes to operational practices that will improve overall efficiency and delivery of City services.

Assessment & Taxation

- The Community Non-Profit Tax Exemption Policy was approved in December 2018. The policy provides guidance to ensuring all requests are treated fairly and equitably. This policy will take effect in 2020.
- The City's tax notice template was revised to inform property owners on how tax dollars are calculated, collected, and distributed among the different taxing authorities. The notice was designed with a focus on highlighting where property tax dollars go.
- The City of Regina conducts a property valuation reassessment every four years. Work has begun to prepare for the next assessment in 2021, beginning with the validation of property sales data and a review of income data to determine valuations.
- Phase III of the Assessment & Taxation online portal was implemented in the fall of 2018. eProperty was expanded to include assessment detail reports and to allow owners to authorize tax agents online. eServices was expanded to allow authorized agents the ability to pay and run assessment reports. This project increased ease for customers accessing our services online.

Office of the City Clerk

- A Committee Structure Review was completed to ensure that processes are in place to engage with residents and to assist Council in making efficient and effective decisions.
- An agenda management solution was rolled out to replace an existing program that manages the Council and Committee meeting agenda preparation process. This allows the City to continue meeting current levels of service and improve efficiencies.

Office of the City Manager

- A review of the organization's senior leadership structure was conducted with the objective of fostering a collaborative customer-focused organization that can deliver on the goals laid out in the OCP. This review resulted in department changes and a decrease in the 2019 budget.
- Work continues with Reconciliation Regina to ensure the City's continued leadership role in responding to the Calls for Truth and Reconciliation within the municipality's jurisdiction in order to create a healthy, vibrant and inclusive community. Reconciliation Regina was incorporated in 2018 and is a partnership with over 70 community champions, including local organizations, community leaders, educators, Elders/Knowledge Keepers, newcomers, cultural and arts groups, governments, youth, businesses, faith groups and individuals. Some key accomplishments include adopting a Vision, Mission, Values and Goals Statement, hosting several Community Champion meetings, creating and implementing a Steering Committee (Organizing Circle) and two Subcommittees (Governance and Communications) and holding a Healing Circle.

Communications & Customer Experience

- Public engagement support was provided for the 2019 Budget development, Fire Bylaw, biweekly garbage collection and snow routes.
- Service Regina completed a formal Business Continuity Plan to ensure that time-critical business functions can continue in a time of crisis.

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- Work continued on the redesign of Regina.ca, which will launch in 2019. This is one of the leading sources of information for residents who will have a significantly improved user experience, particularly for those accessing Regina.ca on mobile devices.

Community Services

- The draft Recreation Facilities Master Plan was developed after extensive public and stakeholder consultation and will be presented in early 2019. The plan will guide the City's role in the delivery of recreation services, including programs and facilities, over the next 20 years. The plan is expected to be released in early 2019.
- A new online registration and facility booking system was introduced this year, providing more convenience for customers.
- The Cultural Plan drove decisions on notable initiatives that included the restoration of Regina's Glockenspiel, the Department's participation in Reconciliation Regina, a review of the Civic Naming Policy, and special projects requiring development of policies for street painting and tax exemptions.
- The City hosted four major events in 2018: Rogers Hometown Hockey Festival; Mastercard Memorial Cup; Tim Horton's Brier; and LPGA Canadian Pacific Women's Open.
- Community Investments:
    - In 2018, the Community Investment Grants Program supported the core operating and programming of 24 cultural, sport and recreation and social development organizations, and allocated approximately 211 separate grants ranging in amount from $500 to $305,000 for first time and recurring events, core operating programs and services in the community.
    - In 2018, 80% of applications received grant funding and 72% of all funds requested were approved.

Development Services

- Work progressed on updating the Zoning Bylaw to strengthen its alignment with the OCP and facilitate long-term growth of the City.
- A comprehensive review of the Development Standards Manual continued in order to incorporate best practices and ensure alignment with the OCP.
- The Planning and Building Software Project, which will result in updated technology and processes for issuing and tracking development and building permits, was advanced and is scheduled for implementation in mid-2019.
- A Fee and Operational Review is in progress to ensure that full cost recovery is being achieved for building and planning fee-for-service activities.
- The move of Building Permits to the main floor of City Hall and the introduction of a more informative tax notice assisted in achieving our goals of improved customer service.

Facilities Management Services

- Detailed designs were completed in 2018 on the three major projects for facility infrastructure renewal: Transit Fleet Maintenance Facility, Waste Management Centre and Parks and Facilities Yard Development.
    - The Transit Fleet Maintenance Facility project was approved for funding under the New Building Canada Fund, resulting in an approximate one-third funding split between federal, provincial and municipal governments.
    - Parks and Facilities Yard Development will replace existing facilities that have met or exceeded their life expectancy and are at risk of failure. It will provide operational efficiencies to meet current and future program needs and will add flexibility to consolidate vehicle and equipment storage on one site.
    - The Waste Management Centre will be a new office and shop facility located next to the Landfill, consolidating the City's Solid Waste Department and services at one location.

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- Renovations to the main floor of City Hall were completed in 2018, which addressed replacement of critical building infrastructure and improved the delivery of customer service and building security.

Finance

- Finance, in collaboration with Information Technology Services, completed the implementation of Hyperion, which provides a new technology platform that will allow for more efficient planning, budgeting and forecasting.
- A large portion of the Contracting and Procurement Project was also completed, which includes new software and better alignment to new trade agreements and evolving industry practices.

Fire & Protective Services

- After extensive research and consultation of almost 300 stakeholders, Fire & Protective Services proposed many regulatory changes to the Fire Bylaw to improve the safety of City residents and first responders. The Fire Bylaw No. 2005-18 was updated to respond to safety concerns for residents and ensure compliance with the Province's Fire Safety Act and The National Fire Code 2015.
- An Emergency Management Plan for the organization was refreshed and implemented to ensure the City is well-prepared to respond to large-scale emergencies. Members of the emergency operation team received extensive training and orientation on their functions and roles within an activated emergency operations centre.

Fleet Services

- Service level agreements were refined with other City departments to ensure reliable services to residents in areas that depend on the civic, transit and fire fleet for service delivery. This benefits the citizens of Regina by ensuring that the work happening throughout Regina is being serviced by efficient pieces of equipment. Fleet Services has also implemented new asset management software in 2018, which will help ensure that the City's equipment stays in good working order.

Human Resources

- Work continued toward ensuring a safe, supportive environment that respects and values people. Initiatives focused on developing a strong and diverse workforce to deliver better customer service and address challenges. This was accomplished through various plans, such as the Diversity and Inclusion Plan and Mental Health Strategy, and programs, such as Work Ready. The Work Ready program was rolled out in 2018 and is intended to reduce the number of workplace injuries.
- A People Strategy is in development.
- A review of the employee benefit programs and recruitment technology was initiated to support the outcomes of the People Strategy.

Information Technology Services

- Many Information Technology Services initiatives involve supporting other parts of the organization in the implementation of IT solutions related to major projects within departments. Such projects include the redesign of the City's external website (Regina.ca), implementation of an integrated solution for planning and building permits that also streamlines processes, and enhancing the online application to register for recreation programs.

Land & Real Estate Management

- Continued work toward completion of Neighbourhood and Concept Plans for the Regina Railyard Renewal Project, which will enhance the vibrancy of the City.

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- Development of South East Lands (The Towns) neighbourhood also continued.

Legal

- The City Solicitor is the lead on the corporate Contracting and Procurement Project, which supports efficiencies in the City's procurement processes and aligns them to new trade agreements.
- Work continues on implementation of law office management software to provide electronic file management, which will result in efficiencies and improvements to the operation and delivery of legal services.
- The Office of the City Solicitor led the appointment of an Integrity Commissioner to provide advice and education, and to investigate, adjudicate and report on violations of The Code of Ethics Bylaw, 2017.

Parks & Open Space

- Scoping was completed for a Parks Master Plan to assist in the planning, maintenance and future use of open spaces.
- Parks & Open Space updated irrigation infrastructure to address assets at the end of their life cycle.

Planning

- The Underutilized Land Study was initiated to understand barriers to development and explore options to support the renewal and revitalization of neighbourhoods.
- A review of the OCP commenced to evaluate progress on the goals and policies outlined in the document. The results of the analysis and any recommended updates will come forward in 2019.
- The Ring Road Rail Feasibility Study was initiated to explore options to improve safety and the flow of traffic on the Ring Road Railway crossing.
- An Infill Servicing Agreement Fees & Intensification Levy was developed to increase the certainty related to infill to ensure that growth is paying for growth, which is a principle described in the OCP.

Roadways & Transportation

- A Snow Routes Pilot Project resulted in a more effective and efficient snow storm response. Crews were able to complete plowing 20% faster, produce more consistent snow ridges and impact road widths and travel lanes less when compared to traditional routes.
- The use of liquid salt was implemented to reduce the amount of sand used by 20%, resulting in cost savings overall.
- New sidewalk repair products, intended to reduce concrete maintenance costs, were tested in high traffic areas such as the downtown.
- The Division implemented new processes to better coordinate and facilitate the City's construction projects with the goal to minimize disruption and delays to the public and implement work process improvements for maintenance activities.
- Roadways & Transportation completed the fifth year of the Residential Road Renewal Program delivering 56 projects and covering 17.1 km of residential roadways. Additionally, 8 km (13 projects) were completed on the major road network.
- The department also replaced four bridges, two pedestrian bridges and realigned Eastgate Drive.

Solid Waste

- A bi-weekly Solid Waste Collection pilot project resulted in over $240,000 of ongoing savings.
- Solid Waste received Council approval to move forward on a number of waste initiatives including: a permanent move to bi-weekly garbage collection in the winter months (November to March); providing residents with an

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option for additional garbage collection service; a permanent leaf and yard depot site starting in 2019; and the development of a curbside organic service pilot program.

Strategy & Asset Management

- Strategy & Asset Management led the creation of the 2018-2021 Corporate Strategic Plan entitled "*Making Choices Today to Secure Tomorrow,*" which describes Administration's four-year progression toward achieving what is laid out in the OCP.

Transit

- Transit responded to growth demands by leveraging federal funding to add the Arcola Express Route.
- Transit also provided Charter service to large events happening at Mosaic Stadium. Each event comprised 350 service hours moving between 6,500 to 7,000 customers each way to each event.
- A route review was also completed to ensure Transit route usage is maximized and the City is appropriately served.

Water Works

- The Division implemented new processes to better coordinate and facilitate the City's construction projects with the goal to minimize disruption and delays to the public and implement work process improvements for maintenance activities.
- The Water Works Department completed a number of projects targeted at reducing the risk of wastewater overflows and sewer backups, such as completion of the Arcola Avenue detention pond project, the 5th Avenue North Relief Sewer project and the construction of a new forcemain to allow more wastewater to be pumped to the Wastewater Treatment Plant.
- A large watermain relining program was undertaken to renew approximately 6.5 km of watermains while minimizing the disturbance to surface infrastructure.

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Appendix 2 – Glossary

Accrual Accounting: the accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay. This is also known as the full accrual basis of accounting.

Accrued Benefit Liability: the amount recorded in the Statement of Financial Position representing the present value of the expected payouts for benefits which employees have earned at year end, after allowing for the required smoothing of actuarial gains and losses. PSAS requires amortization of each actuarial gain or loss over the Expected Average Remaining Service Life of the employee group, at the time of the actuarial valuation. This net liability may be lower than the gross liability when actuarial losses exceed gains, or larger than the gross liability when gains exceed losses.

Accrued Benefit Obligation: the present value of the expected payouts for benefits which employees have earned at year end. This amount is calculated by the City's actuaries every three years, and updated based on actual data between valuations.

Accumulated amortization: the sum of all amortization expensed on a given asset or asset class to-date.

Accumulated surplus: the difference between the City's financial and non-financial assets and its liabilities. The accumulated surplus represents the net financial and physical assets/resources available to provide future services. It is the sum of amounts invested in: tangible capital assets; the operating, capital, reserve and reserve funds; net of amounts to be recovered from future revenues.

Amortization expense: annual charge to expense to represent allocation of an asset's cost over its useful life.

Amounts to be recovered: the sum of items that have not been included in previous budgets and that will be recovered from future rates or taxes. Amounts to be recovered consist of outstanding debt, unfunded future employment costs, unfunded landfill post-closure costs, as well as unfunded environmental, property and liability claims.

Assets: assets have three essential characteristics: (1) they embody a future benefit that involves a capacity, singly or in combination with other assets, to provide future net cash flows or to provide goods and services; (2) the government can control access to the benefit; and (3) the transaction or event giving rise to the government's control of the benefit has already occurred.

Benchmarking: the measurement of the quality of an organization's policies, programs, services, etc., and their comparison with similar measurements of its peers. The objectives of benchmarking are: (1) to determine what and where improvements are called for; (2) to analyze how other organizations achieve their high-performance levels; and (3) to use this information to improve performance.

Brownfield development: undeveloped or previously developed properties that may be contaminated. These are usually, but not exclusively, former industrial or commercial properties that may be underutilized, derelict or vacant.

Budget – operating/utility: an outline of the government's operating/utility revenue and expense plan for the upcoming year. The Operating/Utility Budget is formally presented early each year and is subject to public consultation and debate prior to approval. The Operating/Utility Budget sets out the amount of taxes to be collected for the year, fees to be charged and authorized expenses.

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Budget - capital: an outline of the government's capital revenue and expense plans for the upcoming year. It is the process of allocating resources for major capital projects, investment, and expenditures.

Business Improvement District (BID): a Business Improvement District is an association of commercial property owners and tenants within a defined district who work in partnership with the City to create a thriving, competitive, and safe business areas that attract shoppers, diners, tourists, and new businesses.

Canadian Professional Accountants of Canada (CPA Canada): the CPA Canada conducts research into current business issues and supports the setting of accounting, auditing and assurance standards for business, not-for-profit organizations and government.

Consolidated statements: financial statements which include all of the entities controlled by the City.

Consolidation: inclusion of all entities controlled by the City, except for those which qualify as government business enterprises, on a line-by-line basis in the City's financial statements.

Contingent Liabilities: possible obligations that may result in the future sacrifice of economic benefits arising from existing conditions or situations involving uncertainty. The uncertainty will ultimately be resolved when one or more future events not wholly within the government's control occur or fail to occur. Resolution of the uncertainty will confirm the incurrence or non-incurrence of a liability.

Contra-account: an account in the financial records that offsets or reduces the balance of a related account, for example; Accumulated Amortization of an asset class is contra to the Tangible Capital Asset account for that same class.

Contractual Obligations: obligations of a government to others that will become liabilities when the terms of a contract or agreement are met.

Dashboard: a reporting tool that visually displays an organization's performance status on a collection of performance indicators. It provides decision makers with easily accessible information to inform decisions about service delivery and the performance of parts or the whole of an organization.

Debenture: a debt instrument where the issuer promises to pay interest and repay the principal by the maturity date. It is unsecured, meaning there is no lien on any specific asset.

Debt: a financial obligation to another entity from borrowing money.

Deferred revenue: amounts received or funds with external restrictions, which have remained unspent at year end. These amounts are shown with liabilities and are recognized in revenue when the revenues are earned, which may include spending the monies for their intended purpose.

Deficit: the amount, if any, by which government expenses exceed revenues in any given year. Unlike the senior levels of government, municipalities cannot budget to run a deficit.

Fair Value: the price that would be agreed upon in an arm's length transaction and in an open market between knowledgeable, willing parties who are under no compulsion to act. It is not the effect of a forced or liquidation sale.

Financial Assets: assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets include cash; an asset that is convertible to cash; a contractual right to receive cash or another financial asset from another party; a temporary or portfolio investment; and a financial claim on an outside organization or individual.

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Fiscal Year: the City of Regina's fiscal year runs from January 1 to December 31.

GAAP: generally accepted accounting principles, as laid out in the relevant handbook – the Public-Sector Accounting Handbook for government organizations and the CPA Canada Handbook.

GAAS: generally accepted auditing standards. Standards established by CPA Canada for use by public accountants when conducting external audits of the financial statements.

Greenfield development: new developments that occur on lands located at the city's periphery that have not previously been developed. New servicing such as roads, water and sewer are all requirements for greenfield development.

GST: the Goods and Services Tax levied on either goods or services by the federal government.

Indemnity: an agreement whereby one party agrees to compensate another party for any loss suffered by that party. The City can either seek or provide indemnification.

Infrastructure: the facilities, systems and equipment required to provide public services and support private sector economic activity including network infrastructure (e.g., roads, bridges, water and wastewater systems, large information technology systems), buildings (e.g., hospitals, schools, courts), and machinery and equipment (e.g., medical equipment, research equipment).

Key Performance Indicators (KPI): a set of quantifiable measures that an organization uses to gauge or compare performance in terms of meeting their strategic and operational goals.

Liabilities: are present obligations of a government to others arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits. These liabilities have three essential characteristics: (1) they embody a duty or responsibility to others, leaving a government little or no discretion to avoid settlement of the obligation; (2) the duty or responsibility to others entails settlement by future transfer or use of assets, provision of goods or services, or other form of economic settlement at a specified or determinable date, on occurrence of a specified event, or on demand; and (3) the transactions or events obligating the government have already occurred.

LTD: the Long Term Disability plan.

Multi-employer Pension Plan: is a defined benefit pension plan to which two or more governments or government organizations contribute, usually pursuant to legislation or one or more collective bargaining agreements. The main distinguishing characteristic of a multi-employer plan is that the contributions by one participating entity are not segregated in a separate account or restricted to provide benefits only to employees of the entity and, thus may be used to provide benefits to employees of all participating entities.

Net Book Value of Tangible Capital Assets: historical cost of tangible capital assets less both the accumulated amortization and the amount of any write-downs.

Net Debt: the difference between the City's total liabilities and financial assets. It represents the City's future revenue requirements to pay for past transactions and events.

Non-Financial Assets: assets that normally do not generate cash capable of being used to repay existing debts. For the Province, it comprises tangible capital assets and net assets of broader public sector organizations.

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Prepaid Expenses: the prepaid expenses are non-financial assets which result when payments are made in advance of the receipt of goods or services. Prepaid expenses may arise from payments for insurance premiums, leases, professional dues, memberships and subscriptions.

PSAS: the CPA Canada Public Sector Accounting Handbook sets standards and provides guidance for financial and other performance information reported by the public sector.

Present Value: the current worth of one or more future cash payments, determined by discounting the payments using a given rate of interest.

Realized Gains and Losses: gains/losses resulting from selling assets at a price higher/lower than the original purchase price.

Recognition: the process of including an item in the financial statements of an entity.

Reserves and reserve funds: funds segregated by Municipal Council for the purpose of carrying on specific activities or attaining certain objectives in accordance with internally established restrictions or limitations.

RRI: the Regina Revitalization Initiative is the largest revitalization project in City of Regina's history beginning with the construction of a new stadium at Evraz Place.

Service Agreement Fee: amounts collected from developers through Servicing Agreements entered into by the City and the Developer in respect of the development area, which must be spent in a prescribed manner.

S & P Global: the world's leading index provider and the foremost source of independent credit ratings. S & P Global; formerly Standard & Poor's has been providing financial market intelligence to decision-makers for more than 150 years.

Straight-Line Basis of Amortization: a method whereby the annual amortization expense is computed by dividing (1) the historical cost of the asset less the residual value by (2) the number of years the asset is expected to be used.

Surplus: the amount by which revenues exceed expenses in any given year.

Tangible Capital Assets: physical assets including land, buildings, transportation and transit infrastructure, water & wastewater infrastructure, vehicles and equipment.

***The Cities Act 2002*:** the Statutes of Saskatchewan that outlines the broad permissive powers of the City of Regina to pass by-laws that range from public safety, to the City's economic, social and environmental wellbeing.

Total Debt: the City's total consolidated borrowings outstanding that includes debt or borrowings by the City's related entities.

Transfer Payments: grants or transfers of monies to individuals, organizations or other levels of government for which the government making the transfer does not receive any goods or services directly in return, as would occur in a purchase or sale transaction; expect to be repaid, as would be expected in a loan; or expect a financial return, as would be expected in an investment.

Unrealized Gain or Loss: an increase or decrease in the fair value of an asset accruing to the holder. Once the asset is disposed of or written off, the gain or loss is realized.

WCB: Workers' Compensation Board, Saskatchewan.

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City of Regina | REGINA
Infinite Horizons

2018
Public Accounts

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Year Ended December 31, 2018

APPENDIX B

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REGINA Infinite Horizons | City of Regina

May 14, 2019

His Worship the Mayor and Members of Council;

In accordance with Section 156 of *The Cities Act* and *The Cities Regulations*, I am submitting the City of Regina Public Accounts for the year ended December 31, 2018.

This report is divided into the following sections:

1. City Council Remuneration and Expenses
2. Grants
3. Employee Remuneration
4. Expenditures

Each section contains notes detailing the reporting requirements and provides an explanation of the contents.

The statements and schedules in this report are prepared on a consolidated basis and include information on all City of Regina operations, Regina Exhibition Association Limited, Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina, Regina Downtown Business Improvement District and Regina's Warehouse Business Improvement District.

The City of Regina Annual Report also forms part of the Public Accounts.

Respectfully submitted,

June Schultz, CPA, CMA
Director, Financial Services

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Financial Services
Financial Strategy & Sustanability
Queen Elizabeth II Court | 2476 Victoria Avenue
PO Box 1790 | REGINA SK S4P 3C8
P: (306) 519-6795 | F: (306) 777-6819
Regina.ca

APPENDIX B

City Council Remuneration

and Expenses

APPENDIX B

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City Council Remuneration and Expenses

For the Year Ended December 31, 2018
(in dollars)

	Base Salary	Deputy Mayor Salary	Travel Per Diems	Total Remuneration
Mayor				
Fougere, Michael	108,276			108,276
Councillors				
Bresciani, Lori	36,091	600		36,691
Bryce, Sharron	36,091			36,091
Findura, John	36,091			36,091
Flegel, Jerry	36,091	600	400	37,091
Hawkins, Bob	36,091	600		36,691
Mancinelli, Jason	36,091	600		36,691
Murray, Joel	36,091		900	36,991
O'Donnell, Mike	36,091			36,091
Stevens, Andrew	36,091	600	100	36,791
Young, Barbara	36,091	600		36,691

Expenses

	Travel	Leased Car	Communications	Total Expenses
Mayor				
Fougere, Michael	1,337	11,490		12,827
Councillors				
Bresciani, Lori	1,393		6,586	7,979
Bryce, Sharron	1,373			1,373
Findura, John	3,901		2,586	6,487
Flegel, Jerry	4,585		117	4,702
Hawkins, Bob	773		8,180	8,953
Mancinelli, Jason	879			879
Murray, Joel	8,382		340	8,722
O'Donnell, Mike	1,766			1,766
Stevens, Andrew	4,141		5,660	9,801
Young, Barbara	1,710		5,994	7,704

See accompanying notes.

Notes to City Council Remuneration and Expenses

For the Year Ended December 31, 2018
(in dollars)

Note 1

City Council remuneration and expenses have been reported in accordance with Section 9 of *The Cities Regulations*.

Note 2

Travel per diems are allowances paid to Councillors when they travel out of the city on City business. The per diem rate is $100 per day.

Note 3

Travel includes all 2018 travel expenses incurred by the Mayor and Councillors, whether paid to the Mayor and/or Councillors or on their behalf. Travel expenses represent expenses, including conference registration fees, paid directly by the City of Regina.

Note 4

Each Councillor has an annual budget of $10,000 that covers travel, travel per diems and communication expense. Communication expenses include ward newsletters and community newsletter advertisements.

The following table summarizes the expenses incurred for each Councillor in 2018:

Councillor					2018 Expenses
Bresciani, Lori					7,979
Bryce, Sharron					1,373
Findura, John					6,487
Flegel, Jerry					5,102
Hawkins, Bob					8,953
Mancinelli, Jason					879
Murray, Joel					9,622
O'Donnell, Mike					1,766
Stevens, Andrew					9,901
Young, Barbara					7,704

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Notes to City Council Remuneration and Expenses

For the Year Ended December 31, 2018
(in dollars)

Note 5

Each Councillor has an annual budget of $3,800 that covers home and business office services. Home and business office services include: computer, copier, facsimile, computer modem line, public telephone line, services, electronic organizer, office supplies and mobile devices.

The following table summarizes the expenses incurred for each Councillor in 2018:

Councillor					2018 Expenses
Bresciani, Lori					1,296
Bryce, Sharron					2,490
Findura, John					931
Flegel, Jerry					2,889
Hawkins, Bob					960
Mancinelli, Jason					1,117
Murray, Joel					1,615
O'Donnell, Mike					2,558
Stevens, Andrew					1,240
Young, Barbara					2,340

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Board Remuneration and Expenses

For the Year Ended December 31, 2018
(in dollars)

Board Member	Board Payments	Board Travel
Board of Police Commissioners		
Fougere, Michael	1,080	
Young, Barbara	1,080	1,821
Murray, Joel	1,080	4,052
Pankratz, Vic	1,080	
Selinger, Gordon	1,080	2,204
Board of Regina Public Library		
Bryce, Sharron	800	
Fougere, Michael	400	
Gavigan, Marjorie	2,400	4,416
Grebinski, Starla	2,160	282
Kivisto, Elaine	1,680	257
Kobayashi, Cindy	1,440	4,734
Lerat, Phyllis	1,840	3,045
March-Burwell, Barbara	2,160	355
Quinlan, Sean	5,700	4,779
Board of Buffalo Pound Water Treatment Corporation		
Ben Boots	18,575	341
Judy May	18,323	541
Chuck McDonald	6,804	107
Daryl Posehn	16,600	537
Dave Richards	18,925	425
Dale Schoffer	23,417	1,055
Grant Ring	10,793	-

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Board Remuneration and Expenses

For the Year Ended December 31, 2018
(in dollars)

Board Member	Board Payments	Board Travel
Board of Regina Exhibition Association Limited		
Budzak, Ken	2,740	
Fix, W. Michael	1,920	
Gibbons, Karen	4,460	
Kezama, Blain	720	
Lavallee, Jaime	720	
MacPherson, Jeff	5,280	
Masters, Sandra	11,040	1,762
McCrum, Kathy	2,160	
Meloche, Marty	2,540	
Selinger, Gordon	4,080	3,077
Sinclair, David	640	
Stefan, Mark	1,040	
Stephenson, Tiffany	4,000	1,762
Sylvestre, Glenys	1,520	
Wasnik, Grant	3,920	2,872

Notes to Board Remuneration and Expenses

For the Year Ended December 31, 2018

(in dollars)

Note 1

Board remuneration and expenses have been reported in accordance with Section 10 of *The Cities Regulations*.

Note 2

Board payments represent amounts paid to Members of the Board for attendance at Board meetings.

Board of Police Commissioners

Board Members receive an honorarium of $90 per month. The honorarium rate where board travel is involved is $100 per day.

Board of Regina Public Library

Travel per diems are paid to Board members when they travel out of the city on Board business. Board members receive an honorarium of $80 per meeting attended and the Board Chair receives $100 per meeting attended. The honorarium rate where board travel is involved is $100 per day.

Board of Buffalo Pound Water Treatment Corporation

The Board as of January 1, 2016 is an independent Board with no representatives from the Cities of Regina or Moose Jaw. The Board is compensated similar to a Crown Investments Corporation Tier 2 for the Board and Committee meetings that they attend.

Board of The Regina Exhibition Association Limited

Board members are paid meeting fees per compensation policy whereas the Board Chair receives $120 per meeting attended, Committee Chair receives $100 per meeting attended and other Board Directors are paid $80 per meeting attended. Board members receive compensation of $120 per day for travel to convention/training.

Board of Economic Development Regina Inc.

Board members are volunteer and are not paid to attend Board meetings.

Note 3

Board travel includes all 2018 travel and conference expenses incurred by Members of the Board that were funded by the respective Boards whether paid directly to the Members of the Board or on their behalf.

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Grants

APPENDIX B

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Grants - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Name	Operating/ Capital	Subsidized Rent	Transit Subsidies	General Municipal	Library
100th Memorial Cup Celebrations Inc.	200,000				
101162901 Saskatchewan Ltd.				176,690	16,367
101172832 Saskatchewan Ltd.				164,077	15,199
101198620 Saskatchewan Ltd.				178,373	16,523
101212220 Saskatchewan Ltd.				66,951	6,202
101303416 Saskatchewan Ltd.				82,867	7,676
Al Ritchie Community Association	65,120		1,932		
Alliance Pulse Processors Inc.				64,778	6,000
Art Gallery of Regina Inc.	82,000				
Aspire Attainable Housing Corporation	430,000				
Boardwalk Reit Properties Holdings Ltd.				136,980	12,689
Caledonian Curling Club		300,000			
Carmichael Outreach Incorporated	50,000		2,316		
Caturra Townhomes Developments Ltd.	195,000				
Centurion Apartment Properties (Madison Manor) Inc.				58,764	5,443
Centurion Apartment Properties (Madison Ridge) Inc.				50,588	4,686
Curling Canada	100,000				
Deveraux Heights Developments Ltd.				137,026	12,693
Economic Development Regina Inc.	1,719,500				
Gemard Holdings Ltd.				61,485	5,695
GL Residences Holdings Ltd.				52,925	4,902
Golf Canada	50,000				
Habitat for Humanity Regina	135,000			3,272	303
Halifax Holdings West LP	690,000				
Harbour View Estates Inc.				178,302	16,516
Heritage Community Association Inc.	81,208	20,748			
James Hill Road Villa GP Inc.				47,026	4,356
MacKenzie Art Gallery Inc.	305,000				
Mackenzie Art Gallery Inc.				154,667	14,327
Mobile Crisis Services Inc.	136,350				
Mounted Police Heritage Centre	90,000			318,061	29,462

See accompanying notes.

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Grants - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Name	Operating/ Capital	Subsidized Rent	Transit Subsidies	General Municipal	Library
New Dance Horizons Inc.	53,000				
North Central Community Association Inc.	88,375				
North East Community Association Inc.	67,713				
North Ridge Development Corp	170,000				
NPR GP Inc.				178,028	16,491
Parliament 2-BT Holdings Ltd.				68,066	6,305
Property Developments Ltd.				58,467	5,416
Provincial Capital Commission	2,719,000				
Queen City Eastview Community Association Inc	114,678				
Regina & District Food Bank Inc	50,640			60,597	5,613
Regina Early Learning Centre Inc.	53,822				
Regina Education & Action On Child Hunger (REA	79,285				
Regina Exhibition Association Ltd.	400,000				
Regina Multicultural Council	74,200				
Regina Senior Citizens Centre Inc.	133,800				
Regina Symphony Orchestra Inc.	180,000				
Regina Treaty/Status Indian Services, Inc.	56,000				
Saskatchewan Power Corporation				210,542	19,503
Saskatchewan Science Centre Inc.	175,000				
Silver Sage Holdings Ltd.	195,000			64,713	5,994
Sterling Manor Apartments GP Inc.				122,808	11,376
Sterling Manor II Apartments GP Inc.				122,808	11,376
The Canadian Blood Services				56,346	5,219
The Globe Theatre Society	156,950			33,001	3,057
The Regina Plains Museum Inc.	147,500				
The University of Regina				104,585	9,659
Viterra Inc.				91,888	8,512

See accompanying notes.

Notes to Grants
For the Year Ended December 31, 2018
(in dollars)

Note 1

Grants have been reported in accordance with Subsection 9 (c) and (d) of *The Cities Regulations*.

Note 2

Grants are separated into a variety of categories in order to disclose the nature of grant or subsidy. Grants include all assistance paid by the City of Regina to organizations or individuals of $50,000 or greater.

Operating/Capital Grants

Grants paid to organizations to assist them in their operations and/or capital projects. This also includes grants to assist organizations with conventions or shows held in the City.

Subsidized Rent

Properties owned by the City and leased for below market value. The amount disclosed represents the difference between the actual lease payment and the estimated market value of the lease.

Transit Subsidies

Free transportation given to organizations in the form of passes and tickets.

Tax Abatements and Exemptions

Various tax abatements and exemptions given to organizations and approved by City Council under Sections 244 (abatements) or 262 (exemptions) of *The Cities Act*. The tax abatement and exemption amounts disclosed represent the municipal and library portion of the taxes forgiven. For the year 2018 there were no tax abatements for General Municipal or Library.

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Employee Remuneration

APPENDIX B

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Ababei, Nicolae	Mechanical Inspector	82,797	
Abtosway, Cory G.	Crew Lead, Landfill	52,052	
Acapuyan, Sheryl	Tangible Capital Asset and Compliance Consultant	88,809	
Ackerman, Amber	Deputy City Clerk	97,879	1,950
Ackley, Chris	Facilities Operator I	51,941	
Adam, Carl D.	Firefighter	119,797	
Adam, Derek Michael	Waste Diversion Officer	71,759	200
Addison, Kyle Mark	Chief of Staff	48,968	6,350
Adeel, Faizan	Bus Operator	64,383	
Adegeye, Adefemi Olayide	Senior Policy Analyst	61,091	
Aden, Adawe	Coordinator Financial and Business Support	95,839	
Aebig, Cory	Crew Lead, Roadway Operations	106,846	
Agarwal, Vikash K.	Manager, Business Support	109,902	1,950
Agha, Amir A.	Senior Engineer	110,474	
Agha, Raheela	Coordinator, Corporate Payment System	87,538	
Agnew, Scott A.	Journeyperson - Mechanic	79,344	200
Ahluwalia, Puneet	Bus Operator	75,574	
Ahmed, Sharif Abdulkadir	Bus Operator	59,318	
Aird, Janet	Manager, Waste Diversion Services	143,111	1,950
Akindele, Abiodun Omotayo	Financial Management Analyst	96,763	
Akintunde, Magaret Olubukola	Financial Admin Business Systems Analyst	64,698	
Akon, Akon	Technologist	61,112	
Alarcon, Ian Angelo Q.	Senior Engineer	113,251	
Alejandria, Joseph A.	Senior Engineer	115,066	
Alejandria, Richard H. A.	Geospatial Technician	63,443	
Ali, Murtoba	Tangible Capital Asset and Compliance Consultant	50,345	5,050
Allen, Tim D.	Bus Operator	69,681	
Allin, Robert	Bus Operator	72,084	
Altrogge, Jordan D.	Firefighter	100,459	
Amin, Hiren Arunkumar	Programmer Analyst II	60,397	
Amin, Sultan Teodore B.	Utilityperson II	59,446	25
Amorth, Sharon	Project Management Analyst	60,537	
Amyotte, Jason W.	Tire Repairperson	56,040	
Anayat, Muhammad	Bus Operator	75,143	
Anderson, Aaron L. W.	Firefighter	114,905	
Anderson, Brad	Bus Operator	60,041	
Anderson, Derek M.	Industrial Mechanic Apprentice	65,447	
Anderson, Jeff	Firefighter	115,625	
Anderson, John B.	Manager, Fleet Operations	48,321	50,589

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Anderson, Justin	Operational Service Representative	67,266	
Anderson, Kevin K.	Bus Operator	90,508	
Anderson, Loreen R.	Community Consultant	70,299	
Anderson, Michael	Trades 1 - Distribution System Services	96,814	
Anderson, Robert	Warehouse Associate II	61,239	
Anderson, Tim	Facilities Operations Coordinator	72,192	
Anthony, Troy	Bus Operator	66,720	
Antochow, Gordon J.	Supervisor, Field Operations	87,624	
Antonini, Leonard A.	Captain	146,732	
Arcand, Chad James	Senior Engineer	104,593	
Archibald, Tanys	Collection Officer	56,202	
Arcilla, Nikolai Lalisan	Journeyman Transit	71,089	25
Armstrong, Aimee L.	Payroll Officer II	61,448	
Arsenault, Mitchell Spence	Firefighter	93,838	
Arsenault, Roger	Lieutenant	142,760	
Arsenault, Simon	Captain	146,807	
Asante, James Kwabena	Skilled Labourer	66,292	
Ashrafi, Ghazi M.	Engineer	76,756	
Asilo, Zoe	Utilityperson II	58,106	25
Aspen, Blaine	Skilled Labourer	55,235	
Atchison, Chrystal L.	Legal Counsel	128,330	200
Austin, Van G.	Coordinator, Property Tax and Admin	80,357	
Austring, Don	Captain	146,824	
Azcueta, Jim M	Bus Operator	85,965	
Babcock, Bradley T.	Bridge Inspector Engineer	114,500	
Baberia, Kunal J.	Bus Operator	66,397	
Bach, Austin Walter	Casual Labourer	59,111	
Bade, Aileen L.	Programmer Analyst III	78,303	
Baier, Tammy R.	Business Solutions Specialist	79,492	
Bailey, Phelan D.	Bus Operator	64,152	
Bailey, Ron D.	Manager, Transit Administration	107,789	1,950
Baillargeon, Lee A.	Firefighter	126,606	
Bajpai, Atish	Project Engineer	97,887	
Baker, Barry	Skilled Labourer	50,399	
Baker, Dean K.	Journeyperson - Electrician	85,559	
Baker, Wyatt Jeffrey	Project Engineer	84,312	
Ballis, Alexander T.	Property Assessor	64,933	
Balysky, Shawn P.	Equipment Operator III	68,212	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Banin, Jason	Trades Coordinator	66,533	
Banin, Justin J.	Crew Lead-Water and Sewer Construction	77,955	
Baniulis, Alicia E.	Operations Coordinator, Communications and Customer Service	73,823	
Banks, Corey Kenneth	Skilled Labourer	51,802	
Bansah, Gloria	Project Engineer	95,174	
Baragar, Adam S.	Coordinator, Facilities Maintenance Program	98,342	
Barker, Seth A.	Firefighter	83,474	
Barnaby, Audrey	Records Administration Clerk	51,174	200
Barth, Brett	Firefighter	83,474	
Bartlett, Robert H.	Process and Performance Consultant	93,347	
Bartley, Shawn R.	Casual Labourer	60,337	
Basco, Aileen M.	Tangible Capital Asset and Compliance Consultant	80,373	
Bashutski, Warren M.	Firefighter	112,113	
Bata, Dante Cajilla	Bus Operator	61,132	
Bates, Austin Robert	Firefighter	71,854	
Bateson, Graham P.	Coordinator, Water and Sewer Programming	85,335	
Batters, Erin	Landscape Architectural Technologist	55,089	
Baumann, Lynn	Weigh Scale Attendant II	59,369	
Bautista, Rizalito A.	Fleet Management Technologist	71,528	
Beaton, Boyd	Facilities Operations Coordinator	108,247	
Beatty, Brian	Crew Lead - Mudjacking	69,139	
Beatty, Dean J.	Captain	146,672	
Beaulieu, Larry J.	Supervisor, Central Stores, Salvage and Fuel	99,838	
Bechard, Blair	Lieutenant	141,587	
Bechthold, Andrew W.	Casual Labourer	58,499	
Bechtold, Brayden	Customer Service Representative II	52,372	
Becker, Blake A. C.	Facilities Operator I	52,654	
Beckie, Brittney F.	Development Control Officer II	58,641	
Beith, Susan A.	Casual Labourer	53,514	
Belcourt, Dale K.	Supervisor, Field Operations	114,210	
Bell, Carey	Coordinator, Property Tax and Admin	84,535	
Bell, Cy	Skilled Labourer	69,237	
Bellegarde, Peter D.	Captain	146,667	
Bells, Brad N	Director, Transit and Fleet	153,166	2,600
Benna-Stewart, Linette L.	Bus Operator	64,082	
Benning, Kirby	Firefighter	132,350	
Benson, Dennis A.	Fire Inspector	132,636	
Berbenchuk, Leeann	Neighbourhood Centre Programmer	63,938	
Berezowski, Derek	Facilities Operator I	56,948	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Bergen, Judith P.	Operational Service Representative	61,593	
Bergen, Spence	Engineering Assistant II	60,364	
Bermejo, Jan Michael Cafe	Casual Labourer	54,836	
Bernakevitch, Paul C.	Firefighter	112,113	
Bernhardt, Cindy	Coordinator Financial and Business Support	50,629	29,775
Bernreuther, Desirae L.	Communications Consultant	78,965	
Beston, Derreck S.	Supervisor, Field Operations	120,413	
Betker, William R.	Geomatics Technician I	64,794	
Bews, Jordan Robert	Engineering Assistant III - Water and Sewer Engineering	60,644	
Bhavsar, Gautamkumar Rameshchandra	Bus Operator	55,106	
Bialobzyski, Mark A.	Mechanical Inspector II	85,533	
Bien, Tyler W.	Manager, Sweeping and Alleys	96,192	3,800
Bigler, Hugh J.	Electrical/Instrumentation Journeyperson	105,733	
Binsfeld, Tyson N.	Program Specialist - Fieldhouse	77,915	
Bird, Charles E.	Bus Operator	59,952	
Bird, Robyn A.	Corporate Strategy and Performance Consultant	107,789	
Bishop, Diana Doreen	Bylaw Enforcement Officer III	62,173	
Bissett, Jacob D.	Bottomman	90,947	
Bitz, Nick A.	Bus Operator	60,215	
Bjorgan, Lori A.	Human Resources Consultant	116,692	
Black, Trevor	Manager, Accounting Services	126,954	1,950
Blackwell, Jacquie N.	Facilities Operator I	53,250	
Blondeau, Dustin	Facilities Operator I	56,189	
Blondeau, Jason W.	Bus Operator	61,708	
Blyth, Cindy A.	Accounting Clerk V	56,742	
Bogard, Nicole E.	Bylaw Enforcement Officer II	63,511	
Bokamyer, Brett B.	Casual Labourer	66,750	
Bolen, Adrien J.	Bus Operator	61,812	
Bolen, Beverly	Administrative Support	55,197	
Bolen, Daryl	Mechanic	113,783	
Bolen, Jeffrey	Electrician Apprentice	64,105	
Bond, Bryce	Firefighter	83,474	
Bondy, Terrence Ashley	Solid Waste Truck Operator	56,499	
Bonke, Eric L.	Supervisor, Geospatial Technician	83,319	
Bonnick, Gregory	Journeyman Transit	83,989	25
Book, Patrick R.	Senior Advisor to the Mayor	82,279	5,200
Booth, Douglas W.	Engineering Assistant III - Water and Sewer Engineering	96,643	
Booth, Richard S.	Manager, Fleet Capital and Maint Programs	54,541	55,557
Bork, Brad	Firefighter	119,989	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Bork, Crystal M.	Bus Operator	60,449	
Botkin, Helen June	Facilities Project Consultant	95,696	
Botkin, Stephen J.	Operational Service Representative	66,977	
Boudreau, Donnell	Equipment Operator IV	102,142	
Bourdin, Kymberly	Communications Consultant	77,509	
Bourlon, Ericka N.	Waste Diversion Officer	65,309	
Bourret, Jeffrey M.	Firefighter	114,885	
Boutin, Matthew	Firefighter	120,024	
Bouw, Kayleigh A.	Technologist	73,464	
Bowles, Lawren K.	Firefighter	112,122	
Boychuk, Marianne L.	Firefighter	134,718	
Boyer, Darren	Captain	147,012	
Boyko, Kevin B.	Bus Operator	101,037	
Braden, Ralph N.	Captain	71,973	75,478
Brailean, Linda	Coordinator, Parking Services	84,382	
Brakefield, Ryan R.	Programmer Analyst III	79,256	200
Brass, David A.	Equipment Operator III	62,501	
Bratushesky, Wayne	Equipment Operator IV - Roadways	68,636	
Brears, Liberty A.	Senior City Planner	89,355	
Bresselaar, Stacey L.	Residential Building Inspector II	63,834	
Brezinski, Dwain	Bus Operator	90,167	
Brezinski, Tracy L.	Council Officer	50,908	
Briggs, James M.	Supervisor, Geospatial Technician	86,311	
Brock, Duane	Captain	146,844	
Brockwell, Ray	Skilled Labourer	76,481	
Brodie, Ben S.	Specialist - Waste Minimization	62,377	902
Brodt, Michael J.	Traffic Signals Systems Analyst	71,401	
Brooks, Paul	Facilities Operator I	54,980	
Brossart, Justin Scott	Caretaker - Fireman's	54,169	
Brotheridge, Debbie A.	Human Resources Consultant	107,789	
Brotzel, Tanner J.	Firefighter	114,883	
Brown, Davis T.	Firefighter	112,116	
Brown, Geoff G.	Manager, Infrastructure Planning	138,754	1,950
Brown, Royce	Water Attendant	54,701	
Brown, Susan	Bus Operator	66,584	
Brown, Tod M.	Captain	146,579	
Bryant, Adam James	Coordinator, Construction Programming	85,522	
Bryant, Heather A.	Human Resources Associate	62,461	
Bryden, Deborah	Director, Assessment and Taxation	150,001	2,600

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Buchan, Brad	Firefighter	120,033	
Buehler, Arnold	Manager, Transit Operations and Training	123,918	1,950
Buffalo, Stan I.	Saw Operator - Concrete Services	70,770	
Burkart, Garry W.	Journeyman Transit	83,810	25
Burley, Gerald M.	Casual Labourer	73,461	
Burns, Maria L.	Senior Human Resources Consultant	86,016	
Burns, Michael J.	Fire Inspector	69,044	
Burtnack, Jeffrey W.	Firefighter	119,992	
Bute, Richard A.	Journeyperson - Mechanic	64,744	200
Butler, Melissa D.	Manager, Interactive Communications	113,107	8,784
Bzdel, Barry	Route Maintenance Worker	54,729	483
Bzdel, Shauna Leigh	Director, Land and Real Estate Management	152,098	2,600
Cabylis, Tyler D.	Firefighter	71,856	
Calvert, Marla-Rae Lee	Legal Counsel	79,278	
Cameron, Rorey	Sign Shop Worker	53,238	
Cameron, Scott A.	Equipment Operator III	65,557	
Cameron, Scott D.	Manager, Facilities Operations	130,102	1,950
Campbell, Bruce M.	City Hall Building Operator	54,184	
Campbell, Chris B.	Manager, Asphalt Prod and Mat Engineering	105,842	1,950
Campbell, Randy M.	Equipment Operator III	69,169	
Cantello, Ian Douglas	Transportation Master Plan Coordinator	69,836	
Cardinal, Beverly C.	Coordinator, Inner City Facility Integration	92,957	
Carey, Ronald	Facilities Operator I	58,045	
Carino, Mark Anthony	Utilityperson II	54,202	25
Carleton, Colin A.	Firefighter	115,607	
Carlston, Rick J.	Crew Lead, Landfill	63,835	
Carrick, Sheena Meghan	Corporate Budget Analyst	56,826	
Carroll, Troy	Equipment Operator IV - Roadways	71,850	
Carson, Derek	Firefighter	83,492	
Carter, Tyler H.	Firefighter	112,165	
Carteri, Jason R.	Firefighter	115,376	
Carton, Allan	Crew Lead, Roadway Operations	104,898	
Cavers, Douglas E.	Manager, Business Development	121,792	1,950
Cedar, Kyle Mitchel	Crew Lead, Roadway Operations	72,655	
Chabot, Rodrigue	Crew Lead - Solid Waste Collection	63,614	
Chahal, Gurjinder S.	Bus Operator	93,705	
Chalupiak, Jeremy K.	Commercial Building Inspector I	70,503	
Chambers, Evan W.	Firefighter	115,470	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Chandler, Michael R.	Mechanical Inspector	80,221	
Chawla, Robin	HR Analyst	70,059	
Chen, Fengyan R.	Accounting Clerk VI	60,110	
Cherneski, Chad P.	Firefighter	100,285	
Chernick, Glenn	Forestry Technician	64,277	
Chernoff, Peter L.	Equipment Operator III	79,304	
Cherwinski, Andrew C.	Facilities Operator I	58,064	
Cherwinski, Jasmine D.	Administration Clerk	53,628	
Cherwinski, Nicholas Bernard	Facilities Operator I	51,505	
Cheshuk, Jerry T.	Manager, Contract and Program Development	12,284	128,791
Chevalier, Renee M	Senior Engineer	113,781	
Cheveldeoff, Katherine Lee	Bylaw Enforcement Officer II	51,769	
Chevrier, Ryan G.	Casual Labourer	58,704	
Chhina, Mansimranjit	Transportation Services Officer	83,927	500
Chillog, Michael G.	Firefighter	119,992	
Chomos, Geoff	Business Solutions Coordinator	113,478	
Choquette, Tyler S.	Firefighter	119,992	
Chorney, Ken	Firefighter	123,402	
Chowdhury, Iqbal Ahmed	Bus Operator	52,602	
Christianson, April D.	Accounts Payable Clerk	52,696	
Chung, Wayne W. Y.	Senior Engineer	40,022	12,139
Chupik, Dennis B.	Engineering Assistant V, Roadways and Traffic	71,540	
Cichocki, Aaron P.	Firefighter	120,025	
Cifuentes, Brendon J.	Casual Labourer	59,133	
Cifuentes, Nicholas A.	Casual Labourer	68,380	
Clark, Linden	Firefighter	83,490	
Clarke, Brian	Manager, IT Operations	132,757	2,971
Clarke, Dave	Firefighter	124,762	
Clay, Alan	Director, Communications and Customer Experience	109,496	118,258
Clermont, Debra M.	Coordinator, Tax Admin and Collections	84,940	
Clifford, Christine	Legal Counsel	138,755	
Coderre, Melissa M.	Coordinator, Business Services	88,946	
Coffey, Fred	Financial Admin Business Systems Analyst	94,289	
Cole, Rodney	Lieutenant	142,536	
Comfort, Paul J.	Firefighter	127,040	
Condon, Derek	Casual Labourer	55,806	
Coolen, Ann M.	Paratransit Clerk	59,643	
Cooney, Deborah C.	Financial Admin Business Systems Analyst	77,817	
Cooper, Kelly G.	Crew Lead - Grade Finisher	55,290	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Corkum, James A.	Casual Labourer	50,899	
Corley, Michael C.	Bus Operator	109,233	
Cotcher, Michael D.	Senior City Planner	98,066	
Coulson, John E.	Facilities Operator I	51,550	
Couronne, Lacey Jay	Administrative Associate	62,805	
Court, Rob L.	Director, Land and Real Estate Management	166,151	55,221
Craigen, Cory D.	Firefighter	120,943	
Crighton, Nicholas B.	Cultural Diversity and Indigenous Relations Advisor	63,744	1,986
Crittenden, Joyce	Administrative Support	57,743	
Crook, Cyrus A. G.	Senior Engineer	111,591	
Crossman, Nolan	Foreman, Parks Maintenance	61,200	
Crowe, Amanda D.	Forester II	61,947	
Crowe, Curtis	Equipment Operator IV - Roadways	74,727	
Crowe, Patrick R.	Equipment Operator II	78,920	
Csoke, Sidney	Bus Operator	62,880	
Cullen, John Paul	Executive Director, Organization & People	32,040	129,056
Curry, Chris	Captain	146,678	
Curry, McKayla A.	Human Resources Associate	67,862	
Cushicondor, Hebly Soraya	Engineer	61,030	
Cyr, Victoria L.	Legal Assistant	54,591	
Dagenais, Anthony D.	Journeyperson - Mechanic	79,589	200
Daku, Hartley A.	Senior Captain	54,617	78,380
Daradich, Janine R.	Manager, Recreation Planning and Partnerships	124,240	1,950
Daschner, Kurtis	Irrigation Worker II	60,120	
Davies, Scott	Firefighter	120,033	
Davies, Vanessa Renee	Development Control Officer II	66,813	
Davis, Kris J.	Journeyman Transit	83,195	25
Dawson, Autumn D.	Manager, Current Planning	106,241	
Day, Keith H.	Firefighter	100,410	
De Gennaro, Lacey Danae	Residential Building Inspector II	54,520	
Deal, Robert	Foreman, Painter/Decorator	70,446	
Deck, Pamela M.	Director, Corporate Strategy and Performance	146,166	2,600
Deener, Shelly A.	Residential Building Inspector II	67,256	
Deiana, Marco	Manager, Workplace Health and Safety	124,364	1,950
Dela Pena, Allan A.	Utilityperson II	60,795	229
Dela Santa, Willie Soleta	Technologist II - Roadways and Traffic	54,108	
Delmaire, Marcus	Bus Operator	91,293	
Delnea, Ryan D.	Materials Coordinator	65,575	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Delorme, Nolan B.	Bottomman	82,788	
Denis, Alicia Y.	Administrative Assistant and Supervisor	57,359	
Dent, Sharon	Claims Investigator	72,642	
Depaulo, Patrick C.	Firefighter	100,431	
Derin, Brant	Journeyman Body Repairman	73,445	25
Derkacz, Judy L.	Coordinator, Business System Administrator	92,957	
Derkitt, William E.	Facilities Operator I	55,663	
Derkson, Lyle	Fire Inspector	131,583	
Deroose, Sidney J.	Foreman, Landscape	73,067	
Deroose, Ty C.	Equipment Operator III	70,052	
Desjardins, Marissa S.	Policy and Procedure Analyst	58,583	
Desjardins, Tracy	Engineering Assistant IV - Roadways and Traffic	61,484	
Desjarlais, Lyle	Equipment Operator III	58,317	
Desnomie, Leo J.	Crew Lead - Mudjacking	77,147	
Despins, Samantha	Revenue and Service Clerk	55,190	
Dezotell, Chrisandra A.	Coordinator, Sport Facilities and Special Events	82,877	
Dhami, Sounpreet S.	Engineering Assistant IV	78,232	
Dheilly, Richard	Training Captain	136,828	
Dickson, Abiye O.	Risk Management Advisor	99,991	
Didkowski, Loni J.	Human Resources Associate	72,184	
Didowycz, Matthew J.	Firefighter	115,596	
Diewold, Neal S.	Crew Lead - Traffic Electrical	92,506	
Difuntorum, John Q.	Business Systems Analyst	73,100	
Digney, Kevin D.	Assistant Chief - Operations	140,235	1,950
Dimen, Garth W.	Firefighter	120,049	
Dimen, Kyle Casey	Casual Labourer	53,309	
Dmyterko, Glen M.	Journeyperson - Parts	58,392	
Docherty, Colin J.	Supervisor, Field Operations	118,448	
Dodds, Darcy E.	Truck Driver - Sewer and Water	74,056	
Doka, Corey	Pest Control Officer	65,501	
Doka, Greg D.	Trades 1 - Distribution System Services	108,610	
Dolejsi, Katrina Marie	Bus Operator	64,272	
Dolff, Randy	Journeyperson - Mechanic	79,355	200
Domokos, Gary	Equipment Operator III	67,344	
Domoslai, Tim R.	Centre Administrator - NBCAC	71,401	
Donaldson, Juanita	Coordinator, Payables	91,256	
Donauer, Ryan A.	Casual Labourer	57,532	
Donda, Bryon K.	Crew Lead, Roadway Operations	86,816	
Doney, Kurtis	Manager, Water and Sewer Engineering	138,686	1,950

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Dormuth, Marni L.	Coordinator Financial and Business Support	85,854	
Douglas, Robyn Cavelle	Facilities Operator I	53,896	
Downie, Holly T.	Print Services Representative	56,486	
Downing, Jeffrey Eugene	Senior Engineer	35,605	35,146
Drackett, Dan G.	Firefighter	120,026	
Dreger, Aaron	Firefighter	120,033	
Dreher, Robert	Cemeterian II	59,735	
Drozda, Mike	Fire Inspector	102,224	14,464
Dueker, Daryl	Journeyperson - Electrician	84,733	
Duell, David	Bus Operator	60,561	
Duesterbeck, Bradley David	Crew Lead - Grade Finisher	63,011	
Duesterbeck, Daryle	Mechanical Inspector	80,254	
Dulmage, Terry A.	Equipment Operator III	64,814	
Dumais, Richard T.	Bus Operator	63,038	
Dumalski, Gwendolyn J.	Community Consultant	68,834	
Dunbar, Jay	Firefighter	111,346	
Dundas, Jason C.	Firefighter	125,319	
Dunn, Tammy L.	Maintenance Clerk	53,424	25
Duperreault, Chance D.	Fire Inspector	135,404	
Dusyk, John R.	Accountant I	68,205	
Dyakov, Dyako Vladimirov	Bus Operator	64,259	
Dyck, Randall J.	Firefighter	146,777	
Ear, Calvin C.	Manager, Business Support	99,733	1,950
Eashappie, Macy Thomas	Traffic Detours/Restrictions Controller	80,758	
Eaton, Bryden J.	Trades I-Sewer Services	61,671	
Eberle, Allan A.	Skilled Labourer	67,928	
Eckersley, Brittany Cecile	Project Engineer	84,840	
Edoho, Ronke Shakirat	Corporate Budget Analyst	69,161	
Eger, Stephen Leslie Fredrick	Director, People and Organizational Culture	151,523	2,600
Egler-Wiome, Nadine F.	Manager, Organizational Effectiveness	115,896	3,227
Eirich, Larry	Project Manager	138,754	1,950
Eirich, Russell	Manager, Forestry, Hort and Pest Control	113,165	1,950
Eisler, Ryan T.	Firefighter	120,077	
Eklund, Douglas	Casual Labourer	75,518	
Elkin, Simon J.	Casual Labourer	56,359	
Elsaesser, Brent D.	Community Consultant	70,408	
Empey, Roger A.	Casual Labourer	58,330	
Engel, Roberta R.	Manager, Strategy and Operations-RRI	91,877	13,836

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Enright, Mark P.	Commercial Building Inspector I	55,765	
Enriquez, Gloria B.	Revenue Services Analyst	77,628	
Erdelyan, Shawn	Trades 1 - Distribution System Services	112,835	
Erickson, Barry	Arborist	72,132	
Ermel, Clinton	Maintenance Person	114,089	
Essey, Jonathan W.	Asphalt Plant Operator	61,435	
Estin, Paula- Jayne J.	Bus Operator	68,596	
Estrella, Francis Gonzales	Bus Operator	61,218	
Euraoba, Winson C.	City Hall Building Operator	55,815	
Euteneier, Mark M.	Solid Waste Truck Operator	55,364	
Evans, Kerry Leigh	Caretaker - Non Fireman's	50,147	
Ewert, Thomas B.	Senior Assessment Appraiser	92,507	
Eyndhoven, Terry L.	Coordinator, Financial Operational Administrator	53,367	
Fagan, Peter	Coordinator, Water and Sewer	59,456	
Fahlman, Curtis A.	Firefighter	115,406	
Fairbairn, Cheryl S.	Project Leader - Business Technology	85,985	
Faiz, Samira	Manager, Business Support	56,700	1,125
Farmer, Kayla M.	Senior Communications Strategist	73,577	
Farrell, Shannon L.	Senior Purchasing Agent	93,876	
Favel, Karen R.	Operational Service Representative	63,681	
Fayant, Marlowe	Facilities Operator I	66,188	
Fayant, Timothy	Leadman - Parks Maintenance	59,882	
Fehler, Robert L.	Equipment Operator III	66,039	
Feisel, Michael A.	Senior Purchasing Agent	64,810	2,159
Felix, Joseph A.	Firefighter	128,846	
Fense, Simon	Technologist ll	51,518	
Fenske, Tammy C.	Residential Building Inspector II	50,485	5,831
Fenton, Jeremy J.	Senior City Planner	98,301	
Ferguson, Nicholas James	Programmer Analyst II	62,218	
Fettes, Deborah	Scheduling Officer	58,346	
Fiacco, Frank A.	Billing Coordinator	84,315	
Finch, Cory	Lieutenant	142,532	
Fiorante, Antonio	Electrical/Instrumentation Journeyperson	106,224	
Fiorante, Nick J.	Manager, Supply Services	88,987	9,338
Fisher, Calvin J.	Firefighter	115,601	
Fisher, Chris	Director, Technology and Digital Innovation	18,671	72,859
Fisher, Trevor	Crew Lead - Cold Planer	88,912	
Flegel, Marilyn J.	Design and Construction Consultant	59,087	25,771

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Florek, Kelly A.	Supervisor, Development Services	92,216	
Fluter, Darcy	Skilled Labourer	76,824	
Folk, Louise M.	Director, Planning and Development Services	162,432	2,600
Fong, Jason A.	Bus Operator	81,135	
Forman, Michelle	Manager, Urban Planning	110,765	1,950
Forsythe, Stephen	Solid Waste Truck Operator	59,455	
Fortier, Cody A.	Utilityperson	56,663	
Fortier, Normand	Journeyperson- Industrial Mechanic	101,230	
Fortin, Danielle L.	Project Engineer	99,235	
Foti, Mistee D.	Administrative Associate	57,854	
Fox, Darren R.	CCTV Sewer Camera Operator	59,039	
Francis, Stephen S.	Bus Operator	64,242	
Frank, Erica A.	Coordinator, Cemeteries	82,266	
Frank, Jodie Louise	Specialist - Waste Minimization	81,689	
Frank, Marjorie	Service Desk Analyst	68,556	
Frankiewitz, Stephen	Hydrant Repairperson	61,272	
Fraser, Gordon	Equipment Operator II	59,832	
Fredrickson, Darrell G.	Night Foreman	68,830	25
Freed, Tim B.	Crew Lead, Roadway Operations	74,733	
Frei, Todd M.	Firefighter	119,812	
Friedrich, Angelene B.	Human Resources Associate	81,191	
Friesen, James D.	Firefighter	119,992	
Friesen, Jeret L.	Firefighter	120,604	
Froehlich, Ryan	Technologist II - Roadways and Traffic	70,250	
Froh, Kregg	Engineering Assistant III - Water and Sewer Engineering	80,689	
Froh, Terry J.	Bus Operator	60,826	
Frohlick, Dan	Equipment Operator III	85,278	
Fuchs, Alex E.	Firefighter	100,931	
Fulton, Adam J.	Casual Labourer	54,397	
Gabel, Glen	Human Resources Consultant	51,420	
Gabora, Jeff S.	Casual Labourer	51,834	
Gabriel, Michael	Crew Lead-Asphalt Screed	82,713	
Gaditano, Christian Uson	Technical Support Analyst II	71,711	
Gaetz, D. Dawn	Geospatial Technician	63,361	
Gainda, Sukhwinder S.	Bus Operator	101,298	
Gall, Christopher G.	Heavy Duty Mechanic Apprentice	54,300	200
Gallenger, Trevor J.	Firefighter	120,025	
Galloway, George E. H.	Manager, Concrete	124,364	19,948

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Gardner, Kerry	Emergency Medical Training Captain	138,573	
Garrecht, Ruth A.	Paratransit Clerk	60,968	
Garrett, Brian M.	Utilityperson	55,611	
Gartner, Jeff D.	Firefighter	123,734	
Gartner, Patricia	Senior Program Manager	138,754	1,950
Garzona, Roberto	Bus Operator	53,986	
Gasior, Jordan A.	City Planner II	61,427	2,872
Gasmo, Karen	Executive Director, Transportation and Utilities	183,050	17,552
Gasper, Doug F.	Crew Lead, Roadway Operations	71,913	
Gaudet, Kenny D.	Supervisor, Infrastructure Services	92,604	
Gauthier, Matthew Richard	Human Resources Associate	66,801	
Gavel, Ryan	Firefighter	83,475	
Gaw, Peter B.	Equipment Operator III	71,786	
Gebert, Dylan M.	Utilityperson II	57,715	25
Geiger, Garth	Captain	147,119	
Geiss, Darrell J.	Supervisor, Traffic Signals Trades	94,192	
Gelinas, Jordan Christian	Firefighter	83,587	
Gelinas, Kevin J.	Senior Captain	158,899	85,943
Geng, Sherry	Corporate Policy Advisor	77,946	
Gentile, Kristina M.	Business Performance Consultant	71,933	
George, Preji	Project Leader - Business Technology	94,099	
Georgoulis, Varvara I.	Business Systems Analyst	61,141	
Gerber, Joey	Foreman, Open Space Services/Cemeteries	69,243	
Gerl, Aimee G.	Administrative Support	54,069	
Germaine, Nathan D.	Solid Waste Truck Operator	60,730	
German, Wally	Equipment Operator III	57,775	
Gerolami, Coby L.	Assistant Financial Operational Admin	53,214	
Gerolami, Michael	Technical Support Specialist II	93,038	
Gervais, Amber	Financial Management Analyst	97,802	
Gessey, Kent	Crew Lead, Roadway Operations	68,043	
Gessey, Tina	Leadman - Parks Maintenance	57,375	
Gette, Loretta J.	Senior Engineer	111,345	
Gettle, Craig	Journeyperson - Carpenter	67,591	
Gettle, Jordan L.	Bottomman	62,216	
Ghazal, Omar B.	Business Solutions Specialist	77,817	
Giannetta, Adele	Payroll Officer II	60,356	
Giannini, Roberto Francesco	Skilled Labourer	63,399	
Giblett, Candace E.	Public Education Officer	125,615	
Gibson, Donna Lee	Human Resources Consultant	102,809	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Gibson, Kyle J.	Forester II	61,601	
Gidluck, Aron	Firefighter	123,408	
Gielis, Henricus	Irrigation Worker III	66,240	
Gillies, Michael George	Technologist II - Roadways and Traffic	65,594	
Gillies, Riley G.	Firefighter	112,133	
Gimas, Kevin	Trades I-Sewer Services	72,060	
Girgulis, Todd H.	Coordinator, Program Services	94,303	
Gismondi, Matthew J.	Business Intelligence Administrator	84,672	
Glencross, Jeff D.	Irrigation Worker II	58,367	
Glines, Joel D.	Skilled Labourer	72,538	
Globa, Faye	Administrative Assistant	68,194	
Goebel, Brandi A.	Technologist II - Roadways and Traffic	64,351	
Goeres, Ian E.	Coordinator, Development	73,773	
Goertzen, Tony Eugene	Utilityperson	57,085	
Goetz, Joshua	Development Assistant	60,850	
Gohlke, David	Crew Lead-Asphalt Screed	75,212	
Gohlke, Elaine	Council Officer	68,194	524
Gohlke, Kristopher W.	Equipment Operator III	64,242	
Goldie, Scott	Lieutenant	142,164	
Golfita, Marius	Journeyman Transit	83,855	25
Gonda, Jordan Matthew	Engineer	72,991	2,785
Gonzalez, Bernardo C.	Senior Bylaw Enforcement Officer	63,513	
Goodwin, Caroline Leah	Senior Communications Strategist	83,028	
Goodwin, Richard A.	Journeyperson- Industrial Mechanic	111,803	
Gordon, Jim	Permit Facilitator	72,609	
Gorski, Austin L.	Facilities Operator I	60,925	
Gotchia, Richard R.	Firefighter	114,895	
Gottfried, Richard K.	Utilityperson II	56,320	25
Gould, Derek E.	Residential Building Inspector II	65,101	
Goulet, Pamela C.	Paratransit Clerk	61,543	
Grace, Dean	Cemeterian II	59,934	
Grandel, David	Journeyperson - Carpenter	64,999	
Grandel, Janice G.	Forestry Technician	66,678	
Grant, Barry K.	Casual Labourer	52,870	
Grant, Patti	Executive Assistant	89,672	
Gray, Michael T.	Firefighter	112,133	
Gray, Ryan A.	Corporate Strategy and Performance Consultant	88,152	
Gray-Owen, Deborah M.	Bus Operator	76,783	
Green, Patrick	Journeyperson - Industrial Mechanic	92,054	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Greensides, Penni D.	Coordinator, Purchasing	98,334	
Gregory, Stuart	Fleet Training Officer	84,822	
Grenier, Patti	Human Resources Consultant	95,434	
Grewal, Gurnadar Singh	Bus Operator	59,407	
Grewal, Karandeep S.	Bus Operator	81,460	
Greyeyes, Chris	Customer Service Representative II	57,323	
Griffin, Donald S.	Equipment Operator III	81,242	
Griffin, Lynette	Manager, Paratransit and Accessibility	121,889	1,950
Griffin, Naomi J.	Risk Manager	84,245	
Grimard, Kimberley D.	Technologist	66,612	
Groff, Trevor G.	Crew Lead - Concrete Services	88,934	
Gudmundson, Arin D.	Firefighter	112,134	
Guenther, Evan R.	Manager, Asphalt Services	111,183	
Guliani, Amarpreet S.	City Planner II	63,348	
Guraluk, Kevin	Equipment Operator III	56,743	
Habtemichael, Abeye	Bus Operator	56,920	
Hack, Reed K.	Crew Lead - Mudjacking	54,906	19
Hadican, Alysha A.	Revenue and Service Clerk	55,991	
Hagar, Peter	Project Engineer	111,241	
Hagel, Derek Marcel	Firefighter	70,118	
Hagen, Jared Wayne	Senior Engineer	107,630	
Hagley, Rhonda G.	Facilities Operator I	50,981	
Haight, Joel Glenn	Firefighter	83,525	
Hajdinovic, Miodrag	Bus Operator	61,969	
Hajdu, Lee-Anne	Administration Clerk	57,320	
Hall, Blair Alexander	Water Attendant	54,851	
Hall, Lisa E.	Business Support Analyst	77,817	
Hambly, Calvin W.	Firefighter	112,133	
Hameluck, Joel W.	Skilled Labourer	54,568	
Hamilton, John Allen	Bus Operator	70,088	
Hamilton, Kelly M.	Captain	144,012	
Hamilton, Robert W.	Casual Labourer	53,256	
Hammond, Craig	Forester II	63,754	
Hammond, Tim	Lieutenant	141,951	
Hampson, Mark	Manager, Fleet Operations	112,950	1,200
Hanes, Gerald H.	Forester I	45,536	16,097
Hanley, Patricia L.	Administrative Assistant	73,025	
Hansen, Fredrick	Captain	132,985	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Hanson, Bradford C.	Captain	150,961	
Hanson, Jamie	Manager, Facilities Engineering	138,752	4,897
Hansvall, Stacey R.	Administrative Assistant	63,135	
Harbis, Nicollette	Cash Management and Investment Analyst	85,946	
Harder, Lee Anne	Business Performance Consultant	89,470	
Hargrove, Jill L.	Director, Facilities Management Services	162,061	4,470
Harlos, Matthew	Crew Lead, Roadway Operations	87,334	
Harmatiuk, Sheila Dawn	Senior Advisor Government and Indigenous Relations	124,335	
Harmen, Lonnie	Permit Facilitator	68,189	
Harper, Tim	Fleet Training Officer	72,341	
Harris, Brandon Z.	Trades 1 - Distribution System Services	76,327	
Harris, Darren	Supervisor, Parks Maintenance	78,462	
Harris, Sheila M.	Scheduling Officer	57,798	
Harris, Steven K.	Semi Skilled Labourer	55,461	
Harris, Tanya C.	Purchasing Agent	66,861	
Hartman, Sherri-Lynn I.	Engineering Assistant IV	81,607	
Hartman, Traiton J.	Firefighter	119,796	
Harvey, Brian	Facilities Operator I	57,912	
Harvey, David S.	Bus Operator	67,574	
Hassman, Colette M.	Administrative Assistant	68,194	
Hastings, Marvin S.	Supervisor, Field Operations	140,550	
Hatitchki, Godfrey Taonezyl	Journeyman Transit	81,452	25
Hauglum, Sean J.	Coordinator, Water and Sewer Programming	90,840	
Hawryluk, Diana L.	Executive Director, Planning and Development	181,324	18,099
Haynes, Christine A.	Administrative Assistant	50,115	3,287
He, Xiaoling I.	Project Engineer	98,784	
Headrick, Garry	Journeyperson - Mechanic Light	58,105	
Hegyi, Sherri Ann Marie	Real Estate Officer	63,151	
Hehn, Darren	Corporate Budget Consultant	114,959	
Heintz, Curtis	Firefighter	120,025	
Heisler, Collin	Journeyperson - Mechanic Light	77,726	200
Heistad, Cory E.	Casual Labourer	52,609	
Heistad, Ernie W.	Skilled Labourer	73,454	
Heller, David	Journeyperson - Parts	59,655	
Henderson, Dustin L.	Bus Operator	64,465	
Henning-Hill, Helene H.	Manager, Sewer and Drainage Operations	138,081	1,950
Henricksen, Philip Scott	Firefighter	93,839	
Henry, Elizabeth J.	Project Management Analyst	87,190	4,172
Henry, Gladwin	Programmer Analyst III	77,776	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Herauf, Wade	Electronic Technician	70,769	25
Herbert, Shawn	Equipment Operator III	89,847	
Herle, Jeffrey A.	Senior Engineer	111,840	200
Herod, Dominic J.	Employee Administrator	54,631	
Heroux, Christine	Manager, Payroll, Analytics and EE Admin	124,364	1,950
Herperger, Deborah E.	Administrative Secretary	67,128	
Heshka, Lori	Human Resources Associate	81,191	
Heuchert, Larry	Supervisor of Equipment and Maintenance	47,270	15,736
Heward, Dave	Facilities Operator I	57,074	
Hewitt, Gordon James	Assistant Chief - Operations	51,780	750
Hilbert, Michelle Lucille	Senior Assessment Appraiser	67,335	
Hildebrand, William	Crew Lead - Grade Finisher	71,926	145
Hilderman, Garth B.	Skilled Labourer	55,618	
Hildred, Chad E.	Crew Lead - Traffic Underground	70,257	
Hill, Emmaline	Manager, Community and Cultural Development	131,560	1,950
Hillstead, Chris J.	Tax Enforcement Clerk	52,565	
Hilt, Preston A.	Bus Operator	64,705	
Hipfner, Ronald E.	Preventative Maintenance Program Administration	56,943	
Hlavsa, Rob	Bus Operator	63,405	
Hodgson, Stacey M.	Coordinator, Administrative Services	78,242	
Hoffart, Paul	Senior Engineer	110,932	200
Hogan, Tyler P.	Firefighter	115,345	
Hoggan, Rodney	Equipment Operator III	69,985	
Hohne, William D.	Skilled Labourer	93,191	
Holden, Christopher	City Manager	262,594	24,700
Holhauser, Derwin G.	Crew Lead - Asphalt Plant	93,309	
Holinaty, Landan	Skilled Labourer	55,904	
Holmes-Binns, Aaron	Senior Assessment Appraiser	92,583	
Holt, Bart K.	Firefighter	115,594	
Holt, Mark M.	Maintenance Operator	74,324	
Holt, Travis F.	Coordinator, Community Investments	79,224	
Holtz, Reg J.	Skilled Labourer	59,916	
Hood, Jack	Equipment Operator III	68,816	
Horning, Richard G.	Supervisor of Urban Forestry	87,189	
Howatt, Randy	Crew Lead - Hydrants	59,660	
Howden, Breanne J.	Senior Financial Reporting and Policy Advisor	114,251	
Howden, Cindy L.	Privacy and Freedom of Information Officer	78,487	
Howell, Braden D.	Casual Labourer	78,212	
Howell, Tracy D.	Captain	146,028	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Howes, Kristopher David	Programmer Analyst II	67,274	
Hrynkiw, Irene Karen	Manager, Financial Operations and Reporting	122,223	1,950
Hu, Yafei	Project Engineer	105,606	1,143
Huber, Lorne B.	Skilled Labourer	52,104	
Hubich, Chad	Technical Support Specialist II	95,947	
Hubick, Garth	Supervisor, Parks Maintenance	81,425	
Huget, Sarah	Administration Clerk	62,919	
Hughes, David Earl	Manager, Solid Waste Collection	124,318	2,150
Humphreys, Devon M.	Casual Labourer	73,229	
Humphreys, Neville M.	Equipment Operator IV - Roadways	90,307	
Hunt, Marcel W.	Casual Labourer	51,239	
Huntley, David Allen	Bus Operator	62,917	
Hurley, Shawn	Journeyperson - Mechanic Light	77,270	200
Hustak, Lisa	Bus Operator	56,997	
Hutch, Brenda Lee	Coordinator, Business System Administrator	91,859	
Hutchinson, Lee A.	Journeyman Transit	84,066	25
Hutchinson, Rhea A.	Property Ownership Clerk	52,729	
Hutton, Tanya	Leadman - Parks Maintenance	56,406	
Huyghebaert, Toni L.	Aquatic Training Specialist	51,984	
Huynh, Linda	City Planner II	59,240	
Hyder-Shaikh, Khayyam	Bus Operator	96,808	
Ibalio, Eric P.	Casual Labourer	69,561	
Imran, Nurul	Bus Operator	81,239	
Insley, Andrea L.	Revenue Services Analyst	77,817	
Insley, Trevor	Technical Support Analyst III	78,549	
Iqbal, Adnan	Bus Operator	65,805	
Iqbal, Jamshaid	Bus Operator	92,365	
Israel, Elizenda	Financial Admin Business Systems Analyst	78,074	
Izsak, Brian	Asphalt Plant Operator	56,402	
Jabbour, Martin	Programmer Analyst II	72,919	
Jackson, Bradford W.	Bottomman	58,442	
Jackson, Brodi Thomas	Traffic Signal Control Electrician	80,353	
Jackson, G. Layne	Director, Fire and Protective Services	167,557	
Jacobson, Cortnie	Human Resources Consultant	111,085	
Jacobson, Kevin R.	Bus Operator	65,698	
Jakubowski, Paul	Lieutenant	140,346	
James, Cary D. W.	Project Coordinator - Trades	81,588	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Jara, Jose M.	Supervisor, Technology Applications	86,452	
Jeannot, Bryce B.	Firefighter	115,595	
Jeeves, Craig Lee	Bus Operator	60,004	
Jeffery, Steve	Manager, Business Solutions	143,243	1,950
Jelinski, Greg	Manager, Landfill Operations	138,081	2,150
Jerkovits, Nicole R.	Program Specialist - Aquatics	70,305	
Jessop, Allen	Solid Waste Truck Operator	58,268	
Jijian, Chris D.	Crew Lead-Water and Sewer Construction	79,248	
Jijian, David D.	Supervisor, Field Operations	135,308	
Johnson, Cecilia	Supervisor, Leisure Centres	87,643	
Johnson, Colinda	Senior Assessment Appraiser	93,110	
Johnson, Janell Y.	Firefighter	118,059	
Johnson, Warren W.	Journeyperson - Parts	58,091	
Johnston, Mark A.	Technologist II - Roadways and Traffic	73,371	
Johnston, Ryan	Supervisor, Pest Control	85,753	
Johnston, Wendy A.	Manager, Business Support	97,666	1,950
Jollimore, Robert S.	Senior Engineer	110,756	
Joorisity, Jacqueline M.	Asset Management Administrator	64,125	
Jordan, Darcy K.	Senior Geospatial Technician	72,201	
Jordan, Mike A.	Journeyman Transit	77,767	25
Jors, Curtis M.	Trades Coordinator - Mechanical Heavy	87,390	
Jors, Delmar M.	Facilities Operator I	53,127	
Jose, Shane W. J.	Equipment Operator IV - Roadways	85,418	
Joyal, Marcel C.	Journeyperson - Plumber/Gasfitter	69,686	
Juhasz, Jozsef	Bus Operator	76,273	
Jukes, Eden A.	Coordinator, Water and Sewer Programming	82,925	
Julien, Glenn	Casual Labourer	61,388	
Kabatoff, Ken	Supervisor, Parks Development	86,601	
Kachmarski, Sonia G.	Business Solutions Specialist	82,669	
Kaip, Steve A.	Firefighter	111,973	
Kalenchuk, Ryan	Technologist II - Environmental	71,035	
Kalim, Carolyn J.	Manager, Traffic Engineering	112,280	1,950
Kalim, Faisal L.	Manager, Parking Services	120,594	1,950
Kallichuk, Landon L.	Firefighter	112,133	
Kalyniuk, Alanna B.	Coordinator, Administrative Services	69,587	
Kaminski, Larry	Sales and Salvage Officer	67,212	
Kaminski, Levi T.	Firefighter	100,431	
Kanda, Ajay	Bus Operator	71,922	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Kapell, Gregory J.	Senior Captain	159,625	
Karki, Sangam	Administrative Support	56,246	
Kasperski, Sharon V.	Business Performance Consultant	95,583	
Kauck, Gerald L.	Automated Side Loader Operator	59,467	
Kaur, Surinder	Bus Operator	50,079	
Kayter, Darrell Joseph	Bus Operator	65,287	990
Kazilis, Nick	Senior Development Manager	124,363	1,950
Keck, Harvey	Facilities Operator I	54,759	
Kelemen, Renay D.	HR Analyst	72,230	
Kerbs, Chad Blair	Firefighter	93,837	
Kerr, Bradley J. P.	Firefighter	115,406	
Khanna, Mudit	Bus Operator	69,244	
Kilbride, Mike D.	Journeyperson - Plumber/Gasfitter	78,511	
Kimbriel, Jackie R.	Customer Service Representative II	55,246	
King, Maurice	Bus Operator	81,306	
King, Tim	Facilities Operator I	53,539	
Kinney, Donald	Foreman, Facilities Operations	29,569	37,809
Kinvig, David R.	Deputy Chief	143,938	1,950
Kirstein, Alvan	Crew Lead, Roadway Operations	72,583	
Kirstein, Cory A.	Firefighter	119,796	
Kish, Ryan K.	Casual Labourer	53,993	
Kiss, Alex	Leadman - Parks Maintenance	58,252	
Kiss, Frank	Meter Reader	52,765	
Kistner, Don G.	Training Captain	137,557	
Klaptchuk, Justin Luke	Casual Labourer	89,911	
Klaudeman, Sean A.	Supervisor, Field Operations	69,867	
Kleckner, Marlene	Facilities Operator I	51,549	
Klein, Maurice A.	Crew Lead-Traffic Pavement Marking	71,436	
Klein, Trevor W.	Process and Performance Consultant	80,094	
Kliman, Jonathan	Firefighter	120,999	
Klock, William F.	Crew Lead - Meters	62,828	
Kluge, Darcy A.	Bus Operator	57,913	
Klyne, Steve	Bus Operator	62,974	
Knapik, Alicia Marie	Technologist II - Roadways and Traffic	63,200	
Knaus, Brent W.	Senior Business Solutions Consultant	92,576	
Koch, Angela J.	Customer Service Representative II	53,873	
Koch, Dale	Journeyperson - Carpenter	64,788	
Koch, Danny	Firefighter	120,982	
Koch, Nicholas J.	Firefighter	126,366	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Kochar, Joe A.	Container Maintenance Leadperson	61,349	
Kocoy, Dwayne A.	Bus Operator	95,944	
Koffler, Chris D.	Firefighter	104,096	
Kofoed, Devon J.	Technical Support Analyst I	74,740	
Kohle, Louise	Database Analyst	85,673	
Kohut, Dennis	Journeyperson - Mechanic Light	77,864	200
Koivisto, Kari J.	Director, Fleet Services	76,332	59,847
Kokoski, Sara A.	Foreman Golf Course	69,895	
Kolenich, Diana E.	Customer Service Representative II	58,367	
Konchakovsky, Vitaliy	Bus Operator	79,153	
Kondratiuk, Tracy L.	Market Research Analyst	54,376	296
Konecsni, Jessica B.	Coordinator, Workforce Development	66,820	
Konkin, Kynan A.	Heavy Duty Mechanic Apprentice	67,596	200
Koot, Carla M.	Manager, Utility Billing	63,346	1,088
Koot, Mike L.	Technologist ll	72,183	
Koot, Mike M.	Lieutenant	133,522	
Kopan, Lonny A.	Firefighter	115,595	
Korchinski, Conrad A.	Firefighter	100,472	
Koroluk, Shawn P.	Human Resources Associate	79,497	
Koshinsky, Kelsey R.	Communications Consultant	77,001	200
Koul, Vishal	Senior Business Solutions Consultant	93,338	
Kovach, Glen F.	GIS Programmer	77,497	
Kowbel, Jered L.	Equipment Operator IV - Roadways	71,835	
Kozack, Jay	Manhole Builder	64,121	
Kozakewich, Jaeson	Firefighter	124,133	
Kozlowski, Joanne Marie	Senior Communications Strategist	84,852	
Kozlowski, Trevor A.	Firefighter	115,661	
Krahenbil, Brent	Manager, Facilities Maintenance	130,102	1,950
Kramarenko, Maksym	Journeyman Transit	85,423	25
Krasilowez, Lydia	Service Desk Analyst	68,535	
Kraus, Trevor	Lieutenant	141,017	
Krawczyk, Keith Brian	Manager, Real Estate	124,363	1,950
Kreis, Drew J.	Firefighter	114,964	
Kreklewich, Dennis	Equipment Operator III	57,722	
Krentz, Laura G.	Bus Operator	59,826	
Kress, Colter	Facilities Operator I	77,379	
Krieger, Neal	Bus Operator	77,885	
Krismer, Gerald	City Assessor	135,989	1,950
Krogsgaard, Kresten E.	Building Code Engineer	93,044	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Krohn, Heather E.	Technologist II - Roadways and Traffic	71,851	
Krohn, Robert G.	Facilities Operator I	62,837	
Krueger, Criselda A.	Accounting Clerk VI	60,452	
Krueger, Jayne C.	Legal Counsel	109,170	
Krupski, Robert A.	Facilities Maintenance Coordinator	94,404	
Krushlucki, Angela C.	Solid Waste Truck Operator	57,386	
Krushlucki, Michael S.	Traffic Signal Control Technician	75,837	
Kuhn, Mary	Real Estate Officer	59,207	
Kullman, Randy D.	Senior Captain	151,783	
Kumaran, Pathma R.	Coordinator Financial and Business Support	93,273	
Kumraha, Jaswinder Singh	Bus Operator	74,530	
Kuntz, Christopher G.	Water Technologist	71,722	
Kuntz, Daniel F.	Firefighter	100,432	
Kuntz, Deric Michael	Coordinator, Construction Programming	92,645	
Kuntz, Greg M.	Manager, Environmental Services	138,618	2,150
Kuntz, Nicole A.	Senior Utility Billing Officer	54,814	
Kurcin, Kayla Dawn	Administrative Associate	54,372	
Kvamme, Darcy L.	Bus Operator	61,663	
Kydd, Travis B.	Firefighter	115,594	
Kyle, Norman P.	Director, Roadways and Transportation	175,288	2,600
Lacey, Barry Clarence	Executive Director, Financial and Corporate Services	212,102	3,900
Lach, Danita	Coordinator, Workforce Development	80,009	
Lafontaine, Les	Equipment Operator II	71,412	
Lafontaine, Mike	Lieutenant	133,114	
Lalonde, Jean-Paul	Skilled Labourer	98,664	
Lalonde, Joseph P. H.	Journeyperson - Carpenter	79,162	
Lamb, Daniel Stanley	Traffic Signal Control Electrician	82,696	
Lamont, Jason	Human Resources Consultant	107,177	
Lang, Audrey	Coordinator, Tax Admin and Collections	84,506	
Lang, Kevin J.	Coordinator, Cross Connection and Metering	85,088	
Langen, Trevor John	Human Resources Consultant	109,929	
Larocque, Spencer David	Firefighter	83,474	
Lasher, Eric R.	Traffic Underground Installer	68,242	
Latoski, Michael J.	Senior Engineer	0	75,000
Lau, Rebecca Sin Yan	Assessment Research Technician	55,657	
Lavallee, Michelle Eileen	Manager, Building Standards	128,092	1,950
Lavrentyev, Sergiy	Bus Operator	60,686	
Law, Dale R.	Bus Operator	64,934	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Lawford, Casey	Firefighter	120,936	
Lazar, Owen A.	Programmer Analyst II	62,293	200
Lazurca, Jeremy D.	Supervisor, Field Operations	84,334	200
Leach, Mitchell	Leadman - Parks Maintenance	58,924	
Lea-Wilson, Colin	Bus Operator	87,394	
Leblanc, Ian P.	Coordinator, Construction Programming	82,373	
Lee, Felicia Rose	Bylaw Enforcement Officer II	57,050	
LeGard, Brian	Manager, Client Services and Labour Relations	138,754	1,950
Legault, Lisa S.	Senior Program Manager	153,166	2,800
Legendre, Rock G.	Bus Operator	69,593	
Leibel, Barry	Manager, Transit Fleet Maintenance	124,364	1,950
Leibel, Debbie J.	Business Solutions Specialist	77,916	
Leichert, Kelly Dean John	Development Control Officer II	67,407	
Leier, Wade E.	Firefighter	115,342	
Leippi, Brendon Johnathan	Crew Lead - Grade Finisher	67,789	
Lemieux, Danae Noelle	Senior Engineer	64,178	
Lemioer, Mark A.	Fleet - Part Storekeeper	64,536	25
Lemon, Gregory A.	Coordinator, Business System Administrator	83,160	
Lepage, Lynsee A.	Assistant Property Assessor	55,647	
Lepine, Brett W.	Firefighter	112,204	
Leppa, Whitney Paige	Human Resources Associate	78,126	
Lerat, Matthew Louis	Firefighter	93,904	
Leugner, Shanie L.	Manager, Urban Planning	114,541	1,950
Levesque, Mathew Marcel	Casual Labourer	51,341	
Levy, William J.	Coordinator, Corporate Facilities Security	104,439	
Lewis, Jamie	Senior Communications Strategist	84,896	
Lichtenwald, Jonathan C.	Firefighter	119,992	
Lin, Hai	Development Assistant	64,533	
Lincoln, Chad K.	Firefighter	100,430	
Ling, James	Technical Support Analyst I	72,026	
Liski, Bruce	Supervisor, Irrigation Services	80,923	
Liskowich, Blake A.	Captain	148,207	
Little, Brenda D.	Revenue Administration Clerk II	62,213	
Litzenberger, Jeremy T.	Supervisor, Field Operations	102,437	
Liu, Peidong	Project Engineer	98,291	
Livesey, Richard A.	Crew Lead - Concrete Services	62,888	
Lloyd, Susan Shelly	Executive Assistant	84,246	
Lockert, Maureen	Secretary II	55,887	
Loef, Jonathan C.	Firefighter	114,951	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Loeppky, Doug G.	Foreman, Parks Maintenance	64,236	
Longeau, Linda A.	Property Assessor	76,823	
Longman, Dan G.	Business Solutions Consultant	53,566	956
Longman, Greg	Journeyperson - Refrigeration/AC Mechanic	84,167	
Longpre, Mike J.	Equipment Operator IV	111,615	
Looker, Bryan L.	Firefighter	98,733	
Looysen, Kelly J.	Bus Operator	63,285	
Lorenc, Andrew	Programmer Analyst III	75,576	
Lorenc, Dariusz P.	Senior Business Solutions Consultant	97,048	
Lorenz, Shayne A.	Traffic Sign Fabricator	55,725	
Lott, Corey Douglas Robert	Firefighter	83,473	
Loucks, Darlene	Privacy and Freedom of Information Officer	95,583	
Love, Chris	Senior Assessment Appraiser	83,117	
Love, Richard A.	Business Solutions Specialist	77,817	
Lovely, Chris M.	Sewerjet/Hydrovac Operator	67,898	
Lowe, David	Firefighter	121,368	
Lowenberger, Theo H.	Journeyperson - Mechanic Light	77,753	4,657
Lowes, Kelly D.	Captain	145,297	
Lubiniecki, Mathew J.	Firefighter	115,406	
Lubiniecki, Noel J.	Firefighter	130,031	
Lubkiwski, Louanne	Facilities Operator I	53,681	
Lubura, Nenad	HVAC Controls Specialist	66,113	
Lucier, Elizabeth B.	Bus Operator	69,612	
Lucier, Kevin	Dispatcher	54,242	
Ludwar, Layton Riley	Firefighter	93,837	
Luhning, Nathan I.	Director, Transit and Fleet	118,601	4,234
Lukey, Dale	Journeyperson - Carpenter	67,928	
Lund, Brett R.	Firefighter	115,405	
Lustig, Brent	Human Resources Consultant and Supervisor	109,972	2,177
Luzny, Roberta A.	Financial Admin Business Systems Analyst	52,317	
Lysack, Kinda	Business Solutions Specialist	81,437	
Lysack, Robert B.	Equipment Operator IV	104,026	
MacCuish, Maureen Rose	Manager, Communications	103,470	1,950
MacDonald, Chris P.	Firefighter	119,941	
MacDonald, Jason	Financial Management Analyst	88,923	
MacDonald, Jennifer L.	Senior Communications Strategist	84,719	600
MacDougall, Delaine Ashley	Supervisor, Permit Processing	82,245	
Machdanz, Shaun A.	Coordinator, Landfill Business Ops	87,957	200

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Machniak, Kevin T.	Firefighter	129,260	
MacKay, Kevin	Captain	147,035	
MacLean, Jeff	Firefighter	120,039	
MacLellan, Aaron	Firefighter	120,934	
MacMillan, Stewart J.	Senior Landscape Architect	84,826	
Macrae, John	Equipment Operator III	57,993	
Magdalin, Darrel	Irrigation Worker II	57,757	
Magee, Griffin C.	Crew Lead-Water and Sewer Construction	81,403	
Mager, Danen T.	Bottomman	95,627	
Mager, Keenan C.	Bottomman	75,129	
Magnusson, Stewart	Firefighter	83,496	
Mahingen, Keith	Traffic Underground Installer	69,717	
Mahmood, Tariq	Bus Operator	65,815	
Mahussier, Randall J.	Coordinator, Construction Programming	90,801	
Maidy, Tyson A.	Firefighter	114,905	
Mailander, Darryl	Supervisor, Sport Facilities	85,172	
Mailander, Rhonda L.	Manager, Business Support	118,625	1,950
Mailander, Trent G.	Coordinator, Client Support	96,700	
Majore, April D.	Operational Service Representative	51,491	
Majore, Darrin K.	Equipment Operator III	62,487	
Maksymiw, Taylor	Firefighter	115,664	
Makuch, Carley R.	Utilityperson	60,970	
Malach, Rod	Journeyperson - Mechanic	79,770	200
Malawski, Leszek	Manager, Research and Innovation	92,495	60,139
Mallory, Danita D. A.	Utilityperson	57,146	
Mancinelli, Bonnie L.	Senior Communications Strategist	84,752	
Mann, Maureen D.	Business Performance Consultant	81,727	
Manz, Anna M.	Employee Administrator	68,194	
Marahatta, Punya Sagar	City Planner II	50,320	2,179
Marcishchuk, Dolores	Administration Clerk	56,805	
Marcyniuk, Tim G.	Equipment Coordinator	62,759	
Marcynuk, Kelly R.	Coordinator, Customer Service	79,732	
Mario, Ben G. W.	Senior City Planner	103,058	
Markel, Clint	Equipment Operator IV	82,739	
Markewich, Laura L.	Deputy Chief	124,603	1,950
Markowski, Evan	Equipment Operator IV - Roadways	79,071	
Markowski, Jodi L.	Casual Labourer	52,394	
Marlin, S. Jill	Bylaw Prosecution Officer	33,370	22,050
Martin, Dawn P.	Manager, Corporate Performance	135,336	1,950

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Martin, Dustin Henry Willis	Development Assistant	51,384	
Martin, Karen	Paratransit Clerk	64,413	
Martin, Mike J.	Supervisor, Geomatics Services	69,159	
Maserek, Ashley	Human Resources Consultant and Supervisor	107,692	
Masney, Lawrence	Supervisor, Technology Applications	94,727	
Mason, Erin S.	Development Control Officer II	67,299	
Massier, Daryl	Fleet Training Officer	86,523	
Massier, Jeff N.	Casual Labourer	69,361	
Masson, Dwayne R.	Subdivision Inspector	64,624	
Matheson, Shawn S.	Facilities Operator I	54,087	
Matthew, Deborah	Dispatcher - Fire	122,897	
Matthewson, Bruce D.	Coordinator, Sport Facilities and Special Events	101,114	
Maxie, Crystal L.	Casual Labourer	56,824	
Maximiuk, Jaclyn M.	Financial Admin Business Systems Analyst	78,732	
May, Jeffrey D.	Manager, Sport and Recreation	124,364	1,950
Mayer, Jeremy	Firefighter	120,033	
McArthur, Dalton J.	Facilities Operator I	56,341	
McCabe, Jesse J.	Program Specialist - Aquatics	65,304	
McCall, Dustin D.	Manager, Development Engineering	123,877	1,950
McConnell, Coreena	Customer Service Representative II	55,885	
McCracken, Stan R.	Journeyman Transit	83,017	25
McCulloch, Bryce	Transit Training Coordinator	78,688	
McCullough, Dustin R.	Assistant Chief - Operations	137,837	1,950
McCurry, Liam T.	Bottomman	88,176	
McDill, Mark William Larson	Senior Assessment Appraiser	77,274	
McDonald, Barry L.	Bus Operator	65,390	
McDonald, Dean E.	Equipment Operator IV	104,718	
McDonald, Kelly D.	Maintenance Operator	71,974	
McDonald, Kevin A.	Service and Information Clerk - Transit	55,092	
McEachern, Meghan B.	Business Performance Consultant	81,424	
McElravey, Debbie L.	Facilities Operator I	60,062	
McFarland, Chris S.	Equipment Operator III	57,976	
McGirr, Richard Claude	Equipment Operator II	70,828	2,129
McGregor, Mandy	Human Resources Consultant	96,125	
McGregor, Shawn D.	Bus Operator	60,833	
McInnis, Garry K.	Serviceman	51,528	
McIvor, Russ	Captain	142,387	
McKay, Lucas J.	Water Supply Maintenance Repairperson	57,118	
McKellar, Darla D.	Community Consultant	69,471	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
McKenzie, Alicia M.	Community Consultant	69,426	
McKenzie, Brad W.	Policy Analyst	84,520	
McKinnon, Kyle M.	Firefighter	114,905	
McLean, Dallas D.	Bylaw Enforcement Officer II	67,042	
McLean-Keil, Cheryl	Administrative Assistant	51,161	
McLellan, James R.	Legal Counsel	133,419	
McLennan, Jody M.	Firefighter	128,553	
McLeod, Brady B.	Forester II	62,742	
McLeod, Kelly L.	Mechanic	111,086	
McLeod, Leanne Nicole	Senior Assessment Appraiser	68,719	
McMillan, Dallas J.	Captain	145,100	
McMillan, Ward T.	Maintenance Operator	82,443	
McNeil-Wilson, Andrea	Regional Planning Coordinator	104,566	
McNichol, Robert G. W.	Project Engineer	96,283	
McPhee, Greg	Leadman - Parks Maintenance	57,508	
McPherson, Jill M.	Business Solutions Coordinator	96,353	
McRae, Garry	Firefighter	132,867	
McRorie, Jonathan B.	Firefighter	114,908	
McStay, Robert	Firefighter	120,034	
McWatters, Daniel W.	Journeyman Body Repairman	64,212	25
McWhirter, Tyler Anthony	Firefighter	93,838	
Meacher, Kevin W. B.	Paratransit Coordinator	87,075	
Meek, Don J.	Financial Admin Business Systems Analyst	82,147	
Mehmood, Ayaz	Bus Operator	71,077	
Melnechenko, Flora	Coordinator, Purchasing	101,273	
Memon, Saleem M.	Senior Engineer	110,484	
Meyerhoffer, James L.	Semi Skilled Labourer	52,364	
Michailidis, Ioannis	Casual Labourer	67,668	
Mickleborough, Jim E.	Supervisor, Field Operations	122,803	
Migneault, Shane	Journeyperson - Plumber/Gasfitter	81,348	
Mihial, Keith D.	Firefighter	126,877	
Milessa, Mauro	Coordinator, Water and Sewer	101,772	
Miller, Greg	Bus Operator	71,256	
Miller, Lauren N.	Manager, City Projects	110,827	1,950
Miller, Michael G.	Bus Operator	90,597	
Miller, Scott B.	Manager, Assessment Research	124,364	1,950
Miller, Sean	Fire Inspector	127,298	
Milliken, David J.	Coordinator, Water and Sewer Programming	93,175	
Mills, Tanya	Manager, Property Taxation and Admin	106,229	1,950

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Milo, Leonard D.	Firefighter	129,060	
Miranda, Joseph G.	Bus Operator	71,060	
Mital, Rajeev	Parking Services Analyst	78,221	
Mitchell, Donna Gaylynn	Council Officer	66,722	
Modi, Kushal Harshadray	Bus Operator	67,949	
Moes, Bradley J.	Firefighter	125,147	
Moffatt, Lee M.	Firefighter	115,673	
Moffatt, Tracy	Supervisor, Fleet Stores	82,265	3,042
Moggey, Ryan Robert	Facilities Operator I	50,957	
Mohamed, Vassiem K.	Bus Operator	73,826	
Mohr, Patricia D.	Payroll Officer I	56,757	
Mohr, Tina L.	Source Control Inspector	58,986	
Moldenhauer, Greg	Skilled Labourer	69,142	
Molema, Kyle J.	Casual Labourer	61,353	
Montgomery, Raymond J.	Sewerjet/Hydrovac Operator	79,345	
Monz, Richard	Captain	147,586	
Moore, Bobby Jo L.	Geospatial Technician	61,969	
Moore, Gord	Supervisor, Golf Courses	100,333	3,394
Moore, Thomas A.	Coordinator, Water and Sewer Programming	93,187	
Moorhead, Richard	Captain	146,740	
Moran, Thomas J.	Captain	148,178	
Morgan, Ray	Manager, Cemetery, Golf and Landscape Trades	153,142	2,600
Moroz, Mark	Firefighter	120,089	
Morrell, Francine E.	Accounting Clerk VI	59,086	
Morris, Emma Khrystina	Community Consultant Art and Cultural Heritage	67,928	
Morris, Vassiana A.	Journeyperson - Mechanic	81,418	200
Morrison, Melody G.	Coordinator, Furniture, Fixtures and Equipment	78,617	
Morrison, Nathan N.	Manager, Marketing and Major Projects	116,234	1,950
Morrissette-Bird, Chris W.	Skilled Labourer	54,540	
Morrow, Jeffrey Kenneth	Commercial Building Inspector I	57,841	
Moyer, Greg	Manager, Fleet Maintenance	128,440	1,950
Moyse, Tammy Loretta	Manager, Financial Operations	113,850	1,950
Mudford, Vernon	Residential Building Inspector II	57,509	
Mueller, Christopher M.	Programmer Analyst I	64,375	
Muhr, Cathy L.	Accounts Payable Clerk	52,447	
Muhr, Evan J.	Programmer Analyst II	66,412	
Mullakunnel Augustine, Sajesh	Bus Operator	55,385	
Mundy, Kevin	Supervisor of Equipment and Maintenance	90,630	25
Munro, Melissa Dawn	Privacy and Freedom of Information Officer	50,023	200

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Munro, Tara D.	Permit Facilitator	67,764	
Murphy, Emma	Journeyperson Apprentice	59,524	25
Murray, Matt	Firefighter	83,473	
Murray, Tom M.	Casual Labourer	57,267	
Murrell, Jamie D.	Administrative Assistant and Supervisor	67,841	200
Nabe, Toriann E. M.	Administrative Assistant	29,840	34,062
Nadon, Brent D.	Manager, Budget and Financial Services	132,694	1,950
Nagel, Curtis D.	Captain	147,221	
Nagel, Lorella	Parking Services Officer	59,372	
Nahnepowisk, Kenneth R.	Bus Operator	81,844	1,106
Nash, Steve E.	Firefighter	125,006	
Nathanail, Constantina	Bylaw Prosecution Officer	59,790	
Navin, Erin B.	Senior Communications Strategist	66,888	
Neal-Morgan, Janice E.	Financial Admin Business Systems Analyst	77,503	
Neilson, Kristina	Skilled Labourer	50,031	
Neilson, Shawn	Trades Coordinator - Mechanical Light	82,881	
Nelson, Dale	Bylaw Enforcement Officer II	68,497	
Nelson, Daniel P.	Skilled Labourer	73,442	
Nelson, Stephen K.	Assistant Chief, Safety and Logistics	119,892	1,950
Nelson, Tanya C.	Manager, Service Regina	112,834	1,950
Nerbas, Jared M.	Firefighter	122,614	
Neufeld, Aaron	Firefighter	123,481	
Neufeld, Charmaine	Manager, Parks Maintenance	124,363	1,950
Neugebauer, Teena L.	Scheduling Officer	59,140	
Neumann, David	Captain	147,703	
Newman, Melvin G.	Senior Captain	167,697	
Newson, Darrell S.	Firefighter	127,978	
Nickel, Dave	Tire Repairperson	56,418	
Nickel, Hugh J.	Process and Performance Consultant	92,007	
Nicol, Jim A.	City Clerk	186,515	16,094
Nisbett, Chris S.	Fleet Training Officer	86,184	
Nistor, Lisa M.	HR Analyst	93,592	
Nixon, Richel A.	Administrative Secretary	62,987	
Noble, Kevin	Utility Billing Clerk	52,729	
Nones, Rubia D.	Technologist II - Transportation	78,409	
Norbeck, Preston J.	Firefighter	115,392	
Norman, John R.	Senior Engineer	111,785	
Normand, Connie L.	Human Resources Consultant and Supervisor	93,333	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Normand, Patrick	Human Resources Consultant	61,899	
Novak, Robert Jack	Skilled Labourer	61,213	
Nylen, Andrea Leigh	Building Code Engineer	90,956	3,889
Oancia, Mark	Trades Coordinator - Mechanical Heavy	87,610	
Oatway, Grant L.	Project Leader - Business Technology	92,583	
Obarianyk, Yaroslav	Firefighter	124,964	
O'Brien, Lauren G. K.	Business Solutions Coordinator	68,537	36,932
Ocampo, Joseph R.	Bus Operator	62,806	
O'Connell, Thomas J.	Manager, Operational Services and Business Support	137,062	1,950
Odling, Jana-Marie	Legal Counsel	138,174	
Odoh, Chidiebere	Human Resources Associate	79,144	
Olsen, Donald C.	Senior Captain	156,099	
Olsen, James	Bus Operator	94,118	
Olshanoski, Barry L.	Casual Labourer	61,353	
Olson, Nancy	Caretaker - Fireman's	52,172	
Olynyk, Larrah Nicole	Senior City Planner	93,453	
Oni, Olumuyiwa	Database Analyst	87,653	
Onrait, Kim G.	Executive Director, City Services	185,711	17,521
Onyskevitch, David	Facilities Operator I	60,117	
Orban, Jacqueline K.	Coordinator, Water and Sewer	79,063	
Orban, Taylor B.	Firefighter	112,137	
Orenchuk, Ivar Steven	Bus Operator	66,918	
Oroz, Milena	Programmer Analyst III	78,463	
Orthner, Jeff W.	Bus Operator	62,503	
Osipoff, Dennis	Truck Driver - Sewer and Water	57,885	
Ott, Jay V.	Firefighter	120,027	
Ouellette, Guy	Bus Operator	73,308	221
Ouellette, Perry J.	Equipment Operator III	102,931	
Overend, Jay R.	Manager, Water Operations	110,675	1,950
Owens, Helen M.	Accounts Payable Clerk	52,750	
Owens, Twyla D.	Human Resources Consultant and Supervisor	107,707	
Packham, Tyler J.	Firefighter	124,172	
Pahl, Donovan M.	Development Assistant	78,303	
Pahl, Lisa Marie	Source Control Coordinator	65,534	
Paik, Kevin	Equipment Operator III	67,232	
Pamer, Nicole L.	Bus Operator	52,794	
Pamintuan, Librado	Technical Support Analyst II	76,005	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Panagabko, Blair	Firefighter	121,074	
Pandya, Sheelkumar	Bus Operator	58,340	
Pankoski, Laurinda A.	Assessment Appeals Clerk	52,729	
Panzani, Alex	Equipment Operator III	61,398	
Paredes, Francisco Arturo	Engineer	58,048	
Parenteau, Rick	Water Attendant	55,388	
Parisian, Shane R.	Facilities Operations Coordinator	89,498	
Parisian, Tony	Cemeterian II	61,791	
Parisien, Scott J.	Firefighter	112,133	
Parker, Kurt Melvin	Bylaw Enforcement Officer II	55,835	
Pasiechnyk, Chad C.	Firefighter	120,072	
Patel, Jitenkumar	Bus Operator	75,265	
Patel, Nilkanth G.	Bus Operator	66,635	16
Patel, Niravkumar D.	Business Solutions Consultant	70,419	
Patel, Rahul K.	Bus Operator	103,560	
Patel, Rajankumar Jayantilal	Air Quality Specialist	60,436	
Patel, Rajnikant R.	Bus Operator	50,373	
Patel, Shrihari V.	Technologist II - Roadways and Traffic	63,429	
Paton, Donald	Bus Operator	85,441	
Patryluk, Bryce	Firefighter	83,545	
Patterson, Skylar R. L.	Firefighter	88,210	
Paulo, Marlon J.	Forester II	61,351	
Paulson, Joann J.	Coordinator, Geospatial Services	92,897	
Payak, Chris	Firefighter	121,310	
Pearpoint, Caine Micheal	Facilities Operator I	61,109	
Pedersen, Laureen	Coordinator, Business Support	97,916	
Peigan, Anne-Marie	Bus Operator	66,179	
Pelletier, Charles A.	Solid Waste Truck Operator	53,001	
Pelletier, Colby J.	Skilled Labourer	68,794	
Pelletier, Dennis A.	Equipment Operator III	72,581	1,048
Pelletier, Dionne	Sewerjet/Hydrovac Operator	112,543	
Pelletier, Don	Semi Skilled Labourer	72,132	
Pelletier, Jeffery P.	Senior Captain	111,722	
Pelletier, Marlowe T.	Coordinator, Fleet Training and Safety	106,011	
Pelletier, Marshall A.	Taxation and Administration Clerk	51,517	
Pelletier, Vance	Equipment Operator III	71,759	
Pelletier, Verne G.	Utilityperson II	61,490	25
Pelltier, Barry C.	Crew Lead, Roadway Operations	69,422	
Pengelly, William K.	Accounting Clerk VI	57,863	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Penna, Dustin L.	Traffic Signal Control Electrician	96,243	
Penner, Lee C.	Firefighter	124,955	
Perrault, Robert A.	Bus Operator	58,925	
Perreault, Robert J.	Bus Operator	63,369	
Perry, Mark W.	Captain	144,613	
Peter, James M.	Inventory Controller	66,716	
Peters, Jeff	Human Resources Consultant	73,780	39,311
Peters, Pam J.	Property Tax Accounting Clerk	57,646	
Petrovitch, Carlo I.	Senior Business Solutions Consultant	94,052	200
Petrulias, Anthony	Human Resources Consultant	94,745	
Pfeifer, Calvin B.	Journeyperson - Carpenter	50,463	
Phaneuf, Garry J.	Bus Operator	63,314	
Phillips, Brayden S.	Firefighter	114,905	
Phillips, Kristopher	Business Systems Analyst	61,098	
Phoummabout, Bounlith	Firefighter	71,871	
Pierre, Mike P.	Casual Labourer	54,769	
Piewkhaow, Lakkana	Process and Performance Consultant	81,116	
Pihach, Kelly N.	Human Resources Consultant	103,145	
Pilon, Ryan Robert	Communications Consultant	78,294	200
Pinder, Jeff K.	Skilled Labourer	62,189	993
Pipp, Colleen D.	Bylaw Enforcement Officer II	67,901	
Plaster, Kit	Bus Operator	62,395	
Pointer, Matthew R.	Firefighter	120,153	
Poitras, Lorry	Equipment Operator III	60,213	
Polsom, Andrew J.	Project Engineer	95,268	
Polsom, James A.	Bus Operator	64,955	
Pompu, Brent W.	Bus Operator	62,993	
Poncsak, Trevor A.	Bus Operator	65,704	
Pontikis, Dena M.	Bus Operator	67,319	
Poorman, Brian	Equipment Operator III	76,103	
Popoff, Kelly	Semi Skilled Labourer	78,483	
Porras, Myriam	Payroll Clerk II - Transit	62,737	
Posehn, Dewey	Coordinator, Geospatial Technical Services	89,794	
Poure, Kenneth	Manager, Cemetery, Golf and Landscape Trades	97,198	62,855
Powell, Brian E.	Manager, Organizational Effectiveness	64,705	9,526
Powell, Carrie A.	Coordinator, Administrative Services	73,294	
Powell, Mike G.	Manager, Facilities Building Services	121,817	1,950
Powers, Jordan	Firefighter	120,908	
Powers, Kyle James	Crew Lead- Water Supply Maintenance	114,093	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Prajapati, Swapnil	Bus Operator	66,113	
Prawzick, Angela	Public Education Officer	124,776	
Preston, Krista A.	Administrative Associate	57,580	
Price, Michael Martin	Senior Engineer	93,886	
Prohar, Christopher J.	Firefighter	117,176	
Proznick, Lynn	Senior Alarm Dispatcher	124,082	
Puersten, Christopher Jon	Fleet Maintenance Service Advisor	54,227	
Puszkar, Steve	Truck Driver - Sewer and Water	82,258	
Quadri, Fazal Saeed	Coordinator Financial and Business Support	68,467	
Quinlan, James	Skilled Labourer	53,113	
Quinn, Stacy M.	Programmer Analyst I	67,833	
Quinnett, Marc F.	Captain	146,835	
Quiring, Wendy	Engineering Assistant III	72,827	
Quist, Janelle Raeann	Coordinator, Administrative Services	62,555	
Qureshi, Muhammad Haseeb	Corporate Budget Analyst	90,350	
Racette, Dwayne A.	Facilities Operator I	79,081	
Rackow, Frederick C.	Technologist II - Water and Sewer Services	94,662	
Rai, Tej Bahadur	Bus Operator	65,359	
Raison, Sean E.	Manager, Business Support	111,145	1,950
Ramackers, Frederick P. A.	Tradesperson II - Plumber/Cross Connection Control Inspector	58,273	
Ramirez, Milton J.	Dispatcher	76,869	
Ranalli, Tawna	Community Consultant	70,009	
Randhawa, Jagjit S.	Electrical/Instrumentation Journeyperson	98,869	
Rapitta, Colin C.	Small Tools and Equipment Specialist	62,587	
Raval, Jay Ashok	Bus Operator	59,789	
Recknell, Brody J. S.	Skilled Labourer	77,667	
Reeder, Blair E.	City Hall Building Operator	55,368	
Reid, Jordan Lee	Policy Analyst	76,277	
Reiman, Trevor	Assistant Chief, Training	124,364	1,950
Reimer, Mark E.	Firefighter	112,135	
Renchko, Kayla D.	Business Systems Clerk	51,676	
Rettman, Bryon	Journeyperson - Painter and Decorator	78,036	
Retzer, Gary L.	Solid Waste Truck Operator	55,492	
Rhodes, Lorne E.	Crew Lead, Roadway Operations	82,295	
Richard, Yves	Manager, Regional Planning	138,754	1,950
Ridgway, Alison	Legal Administrative Assistant	68,194	
Rieger, Scott	Journeyman Body Repairman	70,127	15,104

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Ringor, Marlon	Journeyperson - Mechanic	81,878	200
Ripplinger, Daniel A.	Firefighter	100,455	
Ritchie, Wade J.	Skilled Labourer	66,021	
Robb, Dan A.	Casual Labourer	50,050	
Roberts, Trevor	Lieutenant	138,483	
Robertson, Douglas V.	Meter Reader	53,050	
Robichaud, Paul	Licensing and Municipal Fines Officer	52,253	
Robinson, Mike A.	Supervisor, Parks Maintenance	83,560	
Robinson, R. Jeffrey	Property Assessor	56,156	2,600
Roh, Hyuk-Jae	Project Engineer	97,879	
Rohac, Walter E.	Supervisor, Parks Maintenance	78,690	
Rokosh, Walter S.	Supervisor, Water Supply	162,759	
Rondeau, Paul A.	Transportation Services Officer	79,438	
Rope, Tony	Crew Lead - Concrete Services	83,808	
Rosenkranz, Benjamin M.	Casual Labourer	56,822	
Rosom, Sheryl L.	Customer Service Representative II	56,989	
Ross, Blain H.	Leadman, Landscape Trades	62,954	
Ross, Collin Douglas	Geomatics Technologist	64,674	
Ross, Timothy E.	Equipment Operator III	67,200	
Rostad, Brent	Manager, Operational Services and Business Support	143,386	1,950
Roszell, Jason P.	CCTV Sewer Camera Operator	90,607	
Rotariu, Dale	Journeyperson - Carpenter	76,660	
Rothmar, Lindsay D.	Policy and Procedure Analyst	69,615	
Rounce, Raelene	Coordinator, Water and Sewer Programming	90,626	
Rowan, Donald L.	Supervisor, Field Operations	147,152	
Rowden, Jeffery Gordon	Mgr, Emergency Management and Business Cont	49,966	6,825
Ruecker, Austin M.	City Hall Foreman - Facilities Operation	71,911	
Ruecker, Rayelle L.	Senior Paratransit and Scheduling Clerk	71,735	
Rugg, Christopher A. J.	Firefighter	125,259	
Ruhr, Brenden W.	Firefighter	71,869	
Ruiters, Garret A.	Senior Engineer	112,600	200
Rumancik, Jeff	Lift Station Operator	80,260	
Runge, Bonnie Lee	Property Assessor	81,554	
Runge, Spencer J.	Firefighter	100,478	
Rushton, Patrick	Journeyman Transit	83,769	25
Russell, Jim A.	Senior Business Solutions Consultant	93,044	
Russell, Richard G.	HR Analyst	99,991	
Rutten, Derek	Firefighter	120,036	
Ryba, Randall W.	Fire Marshal	130,101	1,950

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Saban, Osman	Senior Geospatial Technician	69,229	
Sadlemyer, Trevor	Firefighter	123,408	
Sajiths, S.	Business Systems Analyst	63,096	200
Sale, Chris	Senior City Planner	98,709	
Salesiotis, Dimitrios	Crew Lead-Water and Sewer Construction	89,364	
Sali, Barbara	Manager, Residential Assessment	124,364	1,950
Sali, Ronald	Bus Operator	59,820	
Sali, Wade	Infrastructure Coordinator	113,477	
Salisbury, Angela M.	Payroll Officer I	57,986	
Salmond, Todd	Journeyperson - Welder	76,345	
Samuelson, Conway C. J.	Crew Lead - Solid Waste Collection	65,775	
Sanchuck, Darryl	Casual Labourer	62,504	
Sanders, Doug A.	Training Captain	137,374	
Sanders, Spencer	Leadman - Parks Maintenance	59,959	
Sanderson, David	Bus Operator	61,850	
Sanghera, Daljit Singh	Bus Operator	54,798	
Sanjenko, Tyler	Crew Lead, Roadway Operations	72,119	
Santo, Lonny A.	Bus Operator	68,829	
Sarasen, Jeremy	Weigh Scale Attendant II	55,899	
Sare, Kim	Senior City Planner	98,458	
Saroj, Neeraj	Senior Engineer	124,520	500
Saroya, Satinder Singh	Bus Operator	68,921	
Saul, Joe	Firefighter	120,033	
Saunders, Christopher	Trades Coordinator - No MS	86,764	
Sawchin, Richard	Bus Operator	60,910	
Sax, Robert	Captain	146,571	
Sayer, Dion	Lift Station Operator	123,714	
Sazinski, Larry	Bus Operator	60,200	
Schaeffer, Bruce	Captain	147,824	
Schaffer, Tracey F.	Journeyperson - Mechanic	79,428	200
Schellhorn, Colin	Firefighter	72,147	
Schentag, Benjamin Bryden	Journeyperson - Welder	72,692	
Scherer, Blair K.	Captain	145,576	
Schermann, Christine D.	Legal Assistant	56,575	
Schiefner, Whitney R.	Specialist - Waste Minimization	67,855	3,332
Schikowski, Dawn M.	Manager, Licensing and Business Support	118,373	1,950
Schlechte, Mark	Data Base Administrator	100,430	
Schlechter, Joe F.	Swimming Pool Technician	70,787	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Schlechter, Kyle J.	Casual Labourer	50,116	
Schlitz, Dara K.	Supervisor, Asphalt Plant	121,125	
Schlosser, Michael J.	Supervisor, Field Operations	90,479	
Schlosser, Steve P.	Lead Operator	150,292	
Schmalenberg, Lorrie	Manager, Corporate Accounting	138,754	1,950
Schmalz, Anthony G.	Firefighter	123,553	
Schmidt, Della L.	Property Assessor	81,220	
Schmidt, Derek	Transportation Services Officer	91,807	
Schmidt, Gregory L.	Casual Labourer	50,675	
Schmidt, Jordan	Firefighter	93,837	
Schmidt, Rodney	Manager, City Projects	130,102	1,950
Schneider, Brenden D.	Geomatics Technician I	60,702	
Schneider, Matthew Gerard	Technologist II - Roadways and Traffic	72,296	
Schneider, Tim D.	Commercial Building Inspector II	73,725	38,758
Schnell, Hayley	Community Consultant	61,470	
Scholefield, Keifer J.	Journeyperson - Mechanic	80,825	200
Schroder, Veronica G.	Coordinator, Recreation Facility Development	96,731	
Schultz, June I.	Director, Financial Services	167,557	2,600
Schumann, Chelsey A.	Bus Operator	62,918	
Schumann, Jason W.	Lieutenant	130,340	
Schumann, Patricia A.	Bus Operator	62,562	
Schutzman, Rhonda	Administrative Assistant	68,745	
Schwabe, Thomas	Tradesperson I	58,602	
Scott, Arloe H.	Collection Officer	55,122	
Scott, Jaimy Brett	Landscape Architect	67,040	
Scott, Tracy L.	Transit Training Coordinator	71,424	
Scriver, Jason Eliot	Fire Inspector	120,966	
Searle, Fred	Director, Planning and Development Services	140,774	1,950
Sebastian, Kirby M.	Utilityperson II	57,174	25
Sebastien, James J.	Subdivision Inspector	65,001	
Seeley, Christopher Frederick	Manager, Contract and Program Development	119,334	1,950
Seidenthal, Clifford	Supervisor, Technology Applications	87,424	
Seidlik, Brian T.	Senior Captain	146,485	65,837
Seifert, Myles	Captain	146,758	
Selinger, Bobbie D.	Manager, Strategy and Performance	122,379	1,350
Selinger, Robert	Bus Operator	61,104	
Senger, Brittney R.	Customer Service Representative II	52,355	
Senkow, Clifford M.	Captain	146,704	
Senkow, Josh F. Ryan	Casual Labourer	53,485	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Sentes, Coralie M.	Office Administrator	59,088	
Sentes, David	Equipment Clerk	54,103	
Serbu, Tammy L.	Supervisor, Testing Lab and Mat Engineering	81,745	
Severight, Patrick W.	Casual Labourer	60,301	
Shalley, Laurie L.	Director, Parks, Recreation and Cultural Services	164,208	5,851
Sharma, Sunny	Collection Officer	50,893	
Sharp, Ivan	Coordinator, Construction Programming	92,602	
Shaw, John	Foreman, Parks Maintenance	60,714	
Shaw, Simon	Traffic Signal Control Electrician	78,275	
Shearer, Jeff	Traffic Signal Coordinator	105,286	
Sherman, Shane A.	Firefighter	120,116	
Shiplack, Kevin	Truck Driver - Sewer and Water	118,582	
Shire, Dawn L.	Print Services Graphic Designer	59,329	
Shuba, Phyllis A.	Financial Operational Administrator	55,479	
Shull, Jerry	Captain	142,335	
Siba, Robert F.	Journeyperson - Mechanic	80,737	200
Sikma, Derek J. A.	Firefighter	120,108	
Sikorski, Calvin	Lieutenant	135,326	
Silva, Filonilo C.	Senior Engineer	112,281	
Simington, Bev A.	Bus Operator	60,667	
Simpson, Cara Margaret	Manager, IT Strategy and Business Support	97,737	
Simpson, James T.	Equipment Operator II	67,166	
Sinclair, Chad M.	Firefighter	115,345	
Sindani, Emmanuel K.	Casual Labourer	61,116	
Sindani, Peter	Crew Lead-Water and Sewer Construction	124,718	3,493
Singh, Ajay	Bus Operator	85,671	
Singh, Gurjeet	Bus Operator	71,174	92
Singh, Gurnek	Bus Operator	84,754	
Singh, Gurpreet	Bus Operator	61,681	3,146
Singh, Gurvinder	Bus Operator	73,701	
Singh, Harmandeep	Bus Operator	71,702	
Singh, Harpandeep	Bus Operator	62,890	
Singh, Jagjit	Bus Operator	66,035	
Singh, Jaswinder	Bus Operator	55,734	1,862
Singh, Lukhbir	Bus Operator	96,263	3,295
Singh, Malkiat	Bus Operator	54,429	1,931
Singh, Navjot	Bus Operator	86,685	
Singh, Sandeep	Bus Operator	66,437	
Singh, Simranjeet	Bus Operator	62,201	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Singh, Vikram	Bus Operator	67,414	
Sipko, Crystal D.	Program Specialist - Aquatics	65,237	
Sirup, Brendon	Firefighter	83,489	
Sison, Bonifacio	Caretaker - Fireman's	50,602	
Sison, Marcelino	Facilities Operator I	51,245	
Sitter, Christina N.	Weigh Scale Attendant II	56,505	200
Sitter, Luke R.	Firefighter	100,518	
Skaar, Daniel	Solid Waste Truck Operator	56,391	
Slater, Dave	Coordinator, Social Inclusion	78,429	
Slater, Launa L.	Senior Business Solutions Consultant	92,762	
Slater, Neil E.	Administration Clerk	58,020	
Sliva, Michael George	City Planner I	55,149	
Slywka, Ryley W.	Business Performance Consultant	93,669	
Smadu, Delmar	Bus Operator	62,677	
Smadu-Soveran, Bryan W.	Skilled Labourer	75,248	
Smela, Iryna	Executive Assistant	71,335	
Smit, Katherine Elaine	Landscape Architect	74,918	
Smith, Brydon	Bus Operator	61,672	
Smith, Curtis	Manager, Policy and Risk Management	124,326	1,950
Smith, Holly	Dispatcher	71,106	
Smith, Jay R.	Firefighter	93,837	
Smith, Randy	Captain	143,241	
Smith, Robert J.	Technical Support Analyst II	71,845	
Smith, Stephen T.	Dispatcher	71,492	
Smith, Tanya M.	Bylaw Enforcement Officer II	65,937	
Smith, Wendy R.	Foreman, Parks Maintenance	61,267	
Smullin, Jade R.	Casual Labourer	58,151	
Snook, Lorrie L.	Administrative Assistant	68,194	
Sokochoff, Dale K.	Journeyman Transit	84,259	25
Solie, Keith	Equipment Operator III	56,763	
Solie, Tyson	Firefighter	114,905	
Sorensen, Todd A.	Captain	146,735	
Spadafora, Dave G.	Bus Operator	62,828	
Spence, Derek O.	Bus Operator	105,970	
Spencer, Holly F.	Bus Operator	65,254	
Sprawson, Jacob T.	Engineering Assistant III	63,338	
Srochenski, Darren A.	Equipment Operator III	90,997	
Stark, Mike	Lieutenant	143,150	
Stearns, Deborah L.	Coordinator, Customer Service	79,560	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Stefan, Evan B.	Firefighter	120,097	
Steif, Morley G.	Building Code Engineer	70,305	
Steiner, Paul	Bus Operator	60,567	
Stephen, Sheila	Dispatcher - Fire	120,079	
Stephenson, Darren Wayne	Firefighter	71,874	
Stephenson, Gordon	Captain	161,612	70,998
Stephenson, Shawn J.	Firefighter	115,406	
Steponchev, Brenda L.	Collections Coordinator	83,592	
Steponchev, Darren G.	Senior Bylaw Enforcement Officer	92,781	
Stevens, Bradley S.	Manager, Business Support	109,955	1,950
Stevenson, Grace M.	Data Base Administrator	98,428	
Stevenson, Jennifer Lee	Coordinator, Development	65,966	
Stewart, Andrew	Journeyman Transit	82,930	25
Stewart, Donald J.	Mechanical Inspector	80,294	
Stewart, Gary	Bus Operator	64,499	
Stewart, Paul G.	Survey Technician	88,838	
Stewart, Robert L.	Skilled Labourer	73,362	
Stilborn, Brad J.	Bus Operator	56,004	4,141
Stilborn, Dave W.	Bus Operator	122,080	
Stilborn, David E. R.	Project Management Analyst	89,139	
Stilborn, Michael R.	Firefighter	71,854	
Stinson, Edwin R.	Fleet Training Officer	84,733	
Stinson, Scott E.	Firefighter	119,990	
Stobbe, Raymond V.	Residential Building Inspector II	68,299	
Stochmal, Tim	Bylaw Enforcement Officer II	67,052	
Stoneham, Rebecca A.	Parking Services Officer	59,598	
Storry, Jeff M.	Irrigation Worker III	64,188	
Strassburger, Kevin M.	Utilityperson II	62,246	25
Strawford, Dale	Enterprise Architect	113,478	
Strecker, Brenda	Customer Service Representative II	56,547	
Streisel, Andy J.	Coordinator, Water and Sewer Construction	79,117	
Stroeder, Jordan R.	Development Assistant	64,134	
Strueby, Kirk	Facilities Operator I	51,248	
Struthers, Neil	Senior Engineer	99,289	400
Su, Zhe	Project Engineer	98,711	
Sundeen, Neil R.	Assistant Chief - Operations	148,570	975
Suwala, Rene	Bus Operator	62,640	
Svec, John	Bus Operator	63,028	
Swaby, Rohan Anthony	Senior Policy Analyst	88,706	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Sylvestre, Mark	Coordinator, Cultural Development	100,555	
Syrnick, Kevin M.	Senior Engineer	111,859	
Szabo, Darren M.	Transportation Services Officer	91,967	
Szakacs, Chris R.	Traffic Underground Installer	60,357	
Szakacs, Derek W.	Casual Labourer	56,322	
Szeles, Barry	Firefighter	120,038	
Sztrebula, Donna L.	Senior Collection Officer	61,572	
Tajdin, Shakil	Caretaker - Fireman's	50,773	
Talaga, Brett J.	Firefighter	100,456	
Tallon, Tim	Firefighter	120,070	
Tamang, Karna B.	Bus Operator	62,880	
Tanaka, Richard H.	Bus Operator	80,839	
Tanner, Harold	Crew Lead, Roadway Operations	73,983	
Tao, Bao Tran	Business Systems Analyst	75,264	
Tara, Jobanjeet S.	Bus Operator	84,877	
Tebb, Kayla M.	Operational Service Representative	71,093	
Tebb, Tamara	Human Resources Consultant and Supervisor	103,058	
Temple, Wayne	Journeyperson - Welder	70,284	
Terlesky, Gerry	Caretaker - Fireman's	51,940	
Tessier, Garett R.	Technical Support Specialist I	85,217	
Therrien, Jim T.	Journeyperson - Mechanic	79,492	200
Thomas, Dean J.	Captain	21,061	41,022
Thomas, Scott A.	Senior Engineer	110,669	
Thompson, Ashley M. M.	Council Officer	58,378	
Thompson, Jay M.	Facilities Operator I	60,331	
Thompson, Veniesha S.	Policy and Procedure Analyst	70,636	
Thomson, Dallas D.	Firefighter	114,928	
Thurlow, Curtis W.	Crew Lead-Water and Sewer Construction	87,843	
Tilson, Gail A.	Accountant I	60,102	
Timleck, Amanda D.	Leadman - Parks Maintenance	58,189	
Tink, Carole A.	Director, Technology and Digital Innovation	143,731	2,100
Tinney, Christian Daniel	City Planner II	63,919	1,286
Togneri, Alex D.	Firefighter	120,114	
Toker, Wayne	Equipment Operator IV - Roadways	77,864	
Tolley, Lindsay	Captain	141,972	
Toman, Charlie A.	Senior City Planner	94,496	
Toms, Ashley A.	Administrative Associate	51,595	
Tooke, Kevin R.	Traffic Signal Control Technician	80,762	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Torres, Jose	Casual Labourer	57,674	
Torres, Ronny	Bottomman	72,751	
Tourney, Nigel E.	Programmer Analyst III	74,411	
Townsend, Tricia J.	Dispatcher - Fire	104,779	
Tracey, Shayne Graham	Senior Engineer	92,021	
Travis, Jonathan R.	Forester II	64,464	
Treleaven, Greg	Captain	151,130	
Tremblay, Travis	Facilities Operator I	61,011	
Treso, Barclay	Engineering Assistant III	78,170	
Trombetta, Colleen	Financial Reporting Advisor II	55,731	
Trombley, Brody S.	Engineering Assistant III	57,633	
Trombley, Darcy S.	Casual Labourer	75,633	
Trudelle, Joseph Brett	Firefighter	71,858	
Tuchscherer, John J.	Senior Human Resources Consultant	125,560	
Tuff, William Russell	Business Solutions Specialist	71,632	
Turgeon, Dana M.	Historical Info and Preservation Supervisor	65,215	200
Turluk, Dennis	Horticulture Extension Officer	68,828	
Tysowski, Kade T.	Casual Labourer	57,572	
Uhumagho, Osaretin E.	Business Solutions Specialist	77,503	
Ulep, Emerson U.	Utilityperson II	60,117	25
Uleryk, Braden Tyler	Residential Building Inspector II	53,768	
Ungar, Linda L.	Manager, Corporate Information Governance	109,973	1,950
Ursel, William J.	Coordinator, Community Capacity Building	98,524	
Vacheresse, Bradley Todd	Bus Operator	55,759	
Valente, Alan	Technical Support Analyst III	82,209	
Valenzuela, Lovely I.	Accounting Clerk VI	53,705	
Valenzuela, Mario E.	Geospatial Technician	55,689	
Van Der Kooi, Teryn Anne	Residential Building Inspector II	54,332	
Van Goethem, Tammy L.	Human Resources Consultant	98,035	200
Vande Velde, Leon	Equipment Operator IV - Roadways	66,311	
Vandekamp, Michael	Irrigation Worker II	68,008	
Vanderlinde, Jordan Kyle	Journeyperson - Mechanic	80,375	200
Vanderschaeghe, Johnell M.	Administration Clerk	64,477	
Velappan Pillai Sobhanakumari, Viju	Bus Operator	89,449	
Verma, AmanPreet	Bus Operator	59,997	
Verma, Sahil	Bus Operator	57,978	
Viala, Paul	Manager, Planning and Accreditation	104,159	2,752

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Viernes, Erick Glenn Buyao	Senior Purchasing Agent	69,327	
Vircavs, Nathan D.	Firefighter	114,905	
Vogt, Brady Joel	Facilities Operator I	50,391	
Volk, Jaret	Human Resources Consultant and Supervisor	115,047	
Volk, Jennifer P.	Bus Operator	110,058	
Volk, Michael D.	Crew Lead-Asphalt Screed	106,683	
Voss, Faron J.	Source Control Inspector	57,302	
Vrska, Valentina	Customer Service Representative II	54,058	
Wafula, Juliana Nasimiyu	Manager, Geospatial Solutions	115,908	1,950
Wagner, Glenn M.	Captain	146,713	
Wagner, Paul Gregory	Legal Counsel	99,898	
Wahl, Tara L.	Coordinator, Administrative Services	82,402	
Walbaum, Roger	Lieutenant	138,680	
Walbaum, Samantha R.	Accounting Clerk V	51,960	
Walker, Darlyn	Law Office Administrator	84,936	
Walker, Jared S.	Casual Labourer	58,554	
Walker, Jesse	Facilities Operator I	58,262	
Wallace, Jeff M.	Equipment Operator III	61,100	
Walsh, Evelyn	Coordinator, Customer Service	83,370	
Walter, Brad J.	Senior Engineer	112,028	
Wandler, Brian J.	Bus Operator	87,887	
Wang, Yixin	Employee Administrator	56,653	
Wang, Zi	Engineer	93,693	
Warren, Chris J.	Manager, Bylaw Enforcement	124,266	1,950
Warren, Leanne C.	Coordinator, Administrative Services	77,667	
Watson, Jill A.	Corporate Strategy and Performance Consultant	98,616	
Waugh, Douglas K.	Building and Yard Maintenance Operator	58,542	
Waynert, Michael Daniel	Business Solutions Specialist	65,325	
Weber, Charla N.	Senior Assessment Appraiser	94,025	
Webster, William B.	Firefighter	112,226	
Weeks, Dwain	Manager, Commercial Assessment	97,600	1,125
Weimer, Derek	Facilities Operator I	66,391	
Weinberger, Erik	Firefighter	120,035	
Weisgerber, Dayton William	Technologist II - Roadways and Traffic	51,424	
Weist, Kim L.	Coordinator, Water and Sewer	115,888	
Weist, Robert	Bottomman	55,366	
Weitzel, Jason C.	Policy Analyst	66,499	
Wellman, Shelley J.	Coordinator, Environmental Compliance	80,170	

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Welsh, Lindsey	Billing Coordinator	79,232	
Wendler, Richard J.	Equipment Operator IV - Roadways	74,251	
Werchuk, Rick D.	Casual Labourer	50,153	
Werry, Byron G.	City Solicitor	206,923	19,078
West, Neil	Bus Operator	85,678	23,351
Westphal, Mark	Senior Business Solutions Consultant	92,583	
Whalen, Nikolas I.	Firefighter	71,914	
Whelan, Paul Matthew	Facilities Project Consultant	55,089	4,368
White, James	Coordinator, Fleet Maintenance	98,130	
Whitehawk, Curtis D.	Equipment Operator IV - Roadways	69,040	
Whiteoak, Paul D.	Firefighter	123,830	
Wickenheiser, Walter J.	Equipment Operator III	56,121	
Wiebe, Jared A.	Firefighter	119,796	
Wiens, Jonathan P.	Process and Performance Consultant	88,142	
Wiens, Luke G.	Programmer Analyst II	72,918	
Wilke, Timothy S.	Lieutenant	131,540	
Wilkie, Hal S.	Supervisor, Field Operations	88,371	32,481
Wilkinson, Brian R.	Coordinator, Computer and Financial Systems	84,163	
Willenborg, Vern	Electrical/Instrumentation Journeyperson	102,073	
Williams, Mark L.	Facilities Operator I	54,954	
Williamson, Laird	Forester I	50,636	
Willis, Brett Michael	Senior Engineer	109,150	
Willis, Pamela M.	Administrative Associate	60,153	
Willner, Kaitlin	Entomology Research Analyst	65,477	
Willoughby, Cheryl M.	Legal Counsel	112,078	
Willox, Daniel Brett	Firefighter	71,876	
Wilson, Brent Kenneth	Project Engineer	82,998	
Wilson, Kayosha	Financial Reporting Advisor II	92,618	
Wilson, Patricia	Director, Water, Waste and Environmental Services	167,544	2,600
Wilson, Paul I. E.	Journeyman Apprentice	64,655	25
Wilson, Rob	Firefighter	120,033	
Wilton, Matt K.	Saw Operator - Concrete Services	69,913	
Winter, Derek S.	Facilities Operator I	50,534	
Wirth, Brian D.	Manager, Water and Sewer Construction	118,932	1,950
Wlodarczyk, Vaughn A.	Project Engineer	100,085	
Wolbaum, Chad L.	Firefighter	126,837	
Wolfe, George	Coordinator, Environmental Response	77,908	
Wood, Landon J.	Development Assistant	65,258	
Wood, Mathew Ray	Journeyperson - Mechanic	78,243	200

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Wood, Shane W.	Firefighter	112,109	
Wood, Vincent L. A.	Subdivision Inspector	67,496	
Woolsey, Heather L.	Engineering Assistant II-Sewer and Drainage Operations	67,122	
Woronoski, Andrew J.	Crew Lead, Landfill	72,324	
Wosik, Mariusz	Foreman, Parks Maintenance	61,659	
Woulfe, Darrell M.	Coordinator, Water and Sewer Construction	108,202	
Wourms, Dana R.	Property Administration Clerk	52,517	
Woynarski, Brennan S.	Journeyperson- Industrial Mechanic	103,288	
Wright, William Alexander	Senior Engineer	96,536	
Wu, Eric S.	Bus Operator	59,855	
Wyatt, Frank	Business Solutions Consultant	84,587	
Xia, Ning	Financial Reporting Advisor II	92,576	
Yablonski, Grant A.	Routing and Scheduling Analyst	85,319	
Yaciw, Jay P.	Firefighter	121,171	
Yang, Yongzhe Z.	Project Engineer	72,219	5,766
Yao, Liguo	Programmer Analyst II	73,808	
Youlyahshiev, Bahodir	Senior Engineer	112,378	
Yu, Guifen	Technologist II - Environmental	70,508	
Yule, Clinton R.	Journeyman Transit	83,626	25
Yulyakshieva, Nigora	Manager, Roadway Preservation	145,156	1,950
Zak, Victor L.	Business Solutions Specialist	77,817	
Zaman, Muhammad K.	Technical Support Specialist I	62,296	
Zanacic, Hansen	Technologist II - Roadways and Traffic	69,909	
Zander, Brandon J.	Forester II	58,445	
Zander, Kelly	Bottomman	86,313	
Zasada, Max S.	Senior Engineer	111,676	
Zatylny, Oliva	Financial Analyst	66,496	
Zepick, Scott A.	Captain	146,828	
Zhang, Alisha Hongxia H.	GIS Planner	71,988	
Zhou, Lei	Engineering Assistant III - Water and Sewer Engineering	53,070	
Zurloff, Evan T.	Firefighter	111,665	
Zurowski, Nathan	Programmer Analyst II	61,021	

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Adams, Dana K.	Constable	109,639	377
Adams, David G.	Constable	115,696	1,502
Adebogun, Elizabeth	Accounting Clerk II	58,143	
Alberts, Rodney	Mech Maintenance Caretaker	65,578	377
Alexander, Laurie L.	Constable	119,951	377
Anderson, Chad	Constable	123,702	1,502
Andrade, Mariane L.	Information Clerk	54,591	
Arnold, Brandi	Constable	109,062	377
Aschenbrener, Kevin S.	Garage Attendant	58,859	377
Ash, Scott	Constable	114,477	377
Aubichon, Alan John	Constable	107,864	377
Austring, Susan L.	Evidence Management Clerk	54,544	377
Bacanu, Gheorghe	Constable	110,908	377
Bachman, Kelly L.	IEIS Analyst	72,382	
Bacon, Tyler	Constable	114,622	741
Baer, Reynold	Corporal	124,467	1,766
Baer, Stewart W.	Constable	98,168	377
Bahsler, Dave	Business System Analyst	85,687	
Bailey, Nicole M.	Senior Administrative Assistant - Human Resources	70,172	1,690
Baisley, Regan B.	Communications Officer	98,207	
Baker, Karen	Administrative Assistant	61,013	
Balfour, Amy	Strategic Services Manager	120,033	2,600
Barber, Dallas	Sergeant	148,792	1,502
Baron, Jenine B.	Constable	92,951	377
Barr, Ian G.	Sergeant	121,551	377
Baryluk, Sherry L.	Court Information Clerk - 12 HR	85,277	
Bassingthwaite, Kyla M.	Constable	70,395	377
Bates, Shannon	Constable	108,147	1,502
Baumgartner, Jo A.	Executive Director - Corporate Services	180,039	6,225
Beauchesne, Pierre P. C. B.	Sergeant	160,243	1,502
Bedore, Dakken R. R.	Communications Officer - Casual	81,844	
Beitel, Neil R.	Constable	121,425	1,703
Belcourt, Colin	Constable	119,342	377
Bell, Teresa L.	Evidence Management Supervisor	81,652	377
Bellamy, Ryan	Communications Officer	104,967	
Benko, Candace L.	Sergeant	122,217	1,502
Berting, Kelley R.	Sergeant	120,601	1,402
Bespalko, Nolan	Constable	121,313	377
Birrell, Keegan	Constable	98,170	377
Black, Erin M.	Constable	110,457	377
Blake, Maureen	Payroll Supervisor	81,378	

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Block, Kyra	Constable	106,654	377
Boehm, Teresa M.	Communications Administrator	82,976	
Boers, Jodi	Constable	118,180	377
Boivin, Marie	Administrative Coordinator	82,710	1,690
Bonk, Anthony	Constable	115,035	377
Boodhoo, Ingrid S. A.	Media Management Clerk	51,764	
Boon, Brandon	Constable	107,488	1,502
Borgmann, Georg	Garage Attendant	63,249	377
Borne, Graham N.	Constable	118,099	377
Bosche, Richard	Constable	112,685	601
Bourassa, Melissa N.	Constable	108,481	377
Bowes, Kevin	Constable	117,601	741
Boxall, Melissa J.	Constable	111,037	377
Boyd, Keitlyn R.	Police Information Clerk-Direct Entry	66,194	
Boynton, Tyler B.	Constable	124,392	3,556
Bradshaw, Kyle J.	Constable	111,566	377
Brady, Cheryl	Administrative Assistant	60,058	
Brakefield, Kim	Court Coordinator	81,171	
Bray, Evan J.	Chief of Police	241,281	8,007
Breitkreuz, Kevin D.	Constable	112,477	377
Brenner, Natalie M.	Communications Officer	84,127	
Brewster, Joey J. A.	Constable	116,312	377
Briere, Terry A.	Garage Attendant Day	60,058	377
Brown, Michelle C.	Communications Supervisor	109,401	
Buckland, Gregory G. J. B.	Inventory Management Clerk	55,326	377
Buczulak-Warnar, Amanda	Administrative Assistant	61,637	
Buhr, Ryan	Constable	112,639	377
Campbell, Grant	Constable	133,269	741
Campbell, Kelly L.	Sergeant	142,554	1,502
Campbell, Marla L.	Identification and Access to Information Clerk	65,757	
Carey, Melissa	Constable	115,776	3,556
Carleton, Matthew	Business System Analyst	79,324	
Carnall, Riley	Constable	107,675	377
Caron-Holhauser, Trendan L.	Communications Officer - Casual	60,281	
Carroll, Kim	Constable	109,936	377
Carter, Jason E.	Constable	128,065	477
Chagnon, Pascal M.	Constable	121,376	377
Cheema, Amol	Constable	107,508	377
Choudhry, Amna G.	Financial Services Supervisor	83,322	
Chow, Karena	Traffic Clerk	56,535	
Clark, Mark R.	Sergeant	159,705	1,502

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Clarke, Brent	Constable	111,912	377
Claude, Richard	Constable	103,800	377
Cleaveley, Mandy	Constable	86,665	377
Cobbledick, Elysia	Constable	115,711	477
Collins, James	Sergeant	124,021	1,502
Coons, Corinne J.	Court Information Clerk - 12 HR	84,601	
Cooper, Jonathan M.	Constable	83,415	377
Costanza, Andrea C.	Constable	110,204	377
Coulthard, William N.	Corporal	123,472	1,766
Cousins, Gregory R.	CPIC Radio Operator	72,807	
Creaser, Jarrod D.	Constable	90,998	377
Criddle, Guy	Sergeant	123,559	377
Crowley, Jeffrey	Constable	114,966	377
Crumly, Vivian M.	Corporal	113,140	1,502
Csada, Derek J.	Corporal	114,258	723
Culling, Cory Q.	Staff Sergeant	135,359	377
Czernick, Jarrett J.	Constable	105,598	377
Daku, Cort S.	Constable	93,990	377
D'Andrea, Robert B.	Sergeant	133,326	377
Daniels, Leonard	Human Resources Manager	32,941	87,310
Danylyshen, Darrel	Corporal	130,268	377
Davey, Lisa N.	Corporal	113,097	1,502
Davies, Lorilee E.	Inspector	160,965	4,377
Davies, Theresa	Constable	108,956	1,502
Davis, Troy G.	Sergeant	162,269	1,502
Decterow, Erin T.	Corporal	112,861	1,502
Deibert, Tyrell	Constable	117,457	701
Derkson, Steve	Evidence Management Clerk	61,321	377
Desjarlais, Angela M.	Corporal	117,217	1,502
DeSorcy, Danielle R.	Clinical Psychologist	84,549	
Detz, Sandra A.	RIIU Clerk	68,772	
Dewitt, Colby J.	Constable	89,918	377
Dods, Steven	Constable	134,532	1,422
Doepker, Derek L.	Constable	110,983	377
Donison, Karen	Data Quality & Case Management Specialist	58,283	
Donnelly, Erin J.	Constable	99,384	377
Douglas, Scott	Constable	116,306	377
Drabycz, Donna	Cleaner/Caretaker	51,305	377
Dreaver, Darcy A.	Constable	124,214	377
Duck, Justin R. A.	Corporal	126,025	377
Duff, John	Constable	105,997	377

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Duncan, David S.	Sergeant	141,364	658
Dunford, Brittany	Constable	62,308	411
Dunnigan, Tracey F. A.	Corporal	116,263	1,381
Duquette, Clinton T.	Constable	75,015	377
Dureau, Ryan M.	Sergeant	130,668	741
Duthie, Rodney M.	Constable	109,617	377
Earle, Jason B.	Constable	105,503	377
Eberle, Rodney D.	Sergeant	125,048	377
Eckert, Blair G.	Staff Sergeant	138,431	377
Edwards, Scott	Communications Officer	94,078	
Eiswirth, Jill	Communications Officer	86,479	
Elek, Cory	Constable	117,750	477
Ell, Joshua M.	Police Information Clerk-Direct Entry	66,395	
Ellingson, Ryan J.	Sergeant	127,461	377
Emery, Troy P.	Sergeant	142,992	1,502
Erichsen, Kollin D.	Staff Sergeant	134,926	377
Ermel, Brent A.	Inspector	173,037	4,807
Eskra, Carla I.	CPIC Supervisor	59,734	
Ethier, Joshua	Constable	136,340	1,502
Ewart, Trevor R.	Inspector	170,964	4,631
Farden, April	Constable	112,881	377
Fay, Lisa	Constable	98,616	377
Fenwick, Shawn M.	Staff Sergeant	140,292	1,134
Ferris, Jennifer	Constable	116,030	477
Fiddler, Rhonda	Victim Services Missing Person Liaison	73,249	
Filazek, Timothy E.	Corporal	117,544	1,402
Fink, Bryceton	Constable	107,400	377
Finkeldey, Darren L.	Sergeant	147,501	377
Flaman, Kathleen Anne	Communications Officer	89,770	
Fleece, Garth D.	Constable	116,585	3,556
Ford, Duley	Constable	109,094	377
Fornwald, Danielle	Crime Analyst	60,596	
Fowlie, Brian S.	Photographic Technician	65,310	
Fox, Derrick	Constable	120,910	1,703
Frank, Brenda L.	Identification and Access to Information Clerk	65,345	
Fraser, Adam A.	Sergeant	131,191	1,402
Fraser, Miranda N.	Communications Officer	88,144	
Fraser, Richard R.	Corporal	130,956	1,866
Freed, Janice G.	Police Information Clerk-Direct Entry	72,487	
Froh, Peter	Constable	111,374	1,502

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Froh, Tia L. L.	Sergeant	122,325	2,828
Gall, Todd M.	Sergeant	125,940	377
Gallagher, Lawrence J.	Mech Maintenance Caretaker	37,605	26,549
Gaudette, Christelle A.	CPIC Radio Operator	80,768	
Gawley, Jessica B.	Sergeant	124,011	1,502
Gee, Peter S.	Sergeant	126,615	1,502
Geiger, Samantha S. M.	Constable	104,253	377
Gendreau, Stanislav	Constable	115,210	477
George, Shawn P.	Sergeant	137,611	1,502
Gerrans, Tyler D.	Constable	65,596	377
Giroux, Gary J.	Sergeant	129,313	1,502
Glas, Colin M.	Sergeant	135,600	377
Glazer, Kimberly	Constable	70,895	377
Golaiy, Mark	Constable	114,037	377
Golden, Jonathan C.	Corporal	121,432	1,502
Gordon, Shannon M.	Corporal	118,090	377
Gorman, Kelly D.	Corporal	114,116	1,502
Gottselig, Christina F.	Communications Officer	97,194	
Gottselig, Darryl P.	Sergeant	117,333	3,556
Gottselig, Todd	Corporal	114,324	1,502
Gregory, Alyssa J.	Constable	115,555	3,556
Griffiths, Alan	Constable	116,417	1,502
Griffiths, James E.	Constable	109,189	377
Grohs, Trevor	Constable	115,811	377
Gropp, William J.	Constable	117,119	377
Gruber, Rachelle	Communications Officer	97,447	
Gruber, Tyler T. J.	Constable	117,310	377
Gunderson, Jason G.	Sergeant	133,057	520
Guzman-Jimenez, David	Security Analyst	91,022	
Gyurek, Jeremy M.	Constable	63,567	367
Haas, Connor	Constable	110,528	377
Hackywicz, Trevor	Constable	105,300	377
Hadley, Renee S.	Court Information Clerk - 12 HR	81,092	
Hagen, Jeanine F.	Data Quality & Case Management Specialist	67,920	
Hagen, Landon T.	Corporal	127,243	741
Hague, Laura	Media Management Clerk	50,749	
Hall, Alexander T.	Court Information Clerk - 12 HR	64,002	
Hall, Colleen C.	Sergeant	121,283	377
Hall, Morley	Constable	109,778	1,402
Hamilton, Chandra C.	Payroll Clerk	59,596	

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Hanna, Lorrie L.	Police Info & Evidence Manager	106,539	1,700
Hanoski, Quinn	Constable	105,574	1,402
Haroldson, Robert	Constable	109,262	377
Harper, Blaine S.	Electronics Technician	93,994	377
Harris, Kevin	Constable	119,740	-229
Hartling, Priscilla	Court Document Clerk	53,951	
Hatharasinghe, Kevin	CPIC Supervisor	68,002	
Hawker, Amber	Constable	125,370	377
Hayden, William D.	Sergeant	119,771	377
Hebert, Inez M.	Constable	111,271	1,402
Hegi, Colin R.	Corporal	126,619	741
Heiliger, Alana A. K.	Corporal	118,835	1,502
Henderson, Neil B.	Corporal	140,814	377
Hesse, Chad	Constable	118,231	1,866
Hodgins, Russell C.	Constable	109,744	377
Hoedel, Shane	Sergeant	134,045	1,055
Hompoth, Anna	Detention Special Constable	80,353	377
Hooker, Ben	Constable	119,955	657
Hooker, Mark	Garage Attendant	55,967	377
Horton, Rhonda	Police Information Clerk-Direct Entry	68,626	
Houston, Caroline M.	Sergeant	106,501	41,977
Hovdestad, Gregory R.	Sergeant	123,438	1,502
Howell, Thomas F.	Corporal	119,657	377
Hua, Shan	IEIS Database Analyst	85,642	
Huber, Timothy D.	Sergeant	123,995	377
Hubich, Erin	Communications Officer	96,354	
Hubick, Cindy M.	Court Information Clerk - 12 HR	82,758	
Hungle, Sarah-Jane	Constable	104,356	377
Hunt, Chadwick	Constable	115,688	377
Jackiw, Christopher S.	Staff Sergeant	131,145	1,443
Jakubowski, Joshua	Tactical Crime Analyst	78,769	
Jarocki, Michelle A.	Staff Sergeant	137,517	377
Jerome, Todd R.	Corporal	120,939	1,866
Jones, Claudia	Constable	119,370	377
Justason, Erik	Constable	110,259	601
Katragadda, Saketh	Constable	92,432	377
Kauk, Ross M.	Constable	115,619	1,502
Kay, Gerard	Asset Manager	129,991	2,600
Kerr, Matthew A.	Constable	61,754	377
Kerth, Jeremy	Constable	120,750	377

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Keshane, Stuart T.	Constable	143,912	1,703
Klemp, Janet	Constable	105,235	377
Kliman, David	Corporal	123,159	377
Klyne, Thomas	Constable	120,186	896
Koch, Darcy W.	Superintendent	183,826	5,724
Kolybaba, Lori D.	Training & Quality Assurance Coordinator	114,543	
Korchinski, Jarod A.	Corporal	126,536	741
Kosolofski, Dwight G.	Sergeant	124,885	377
Kosolofski, Samuel	Constable	99,717	601
Kotylak, Chelsea	Constable	112,623	1,866
Koutsogiannopoulos, George	Constable	65,081	377
Kovacs, Frank	Constable	127,494	377
Kozakewycz, Barney J.	Radio Coordinator	78,752	
Kozlowski, Teagan M.	Human Resources Consultant	92,656	
Kozoriz, Karla M.	Financial Services Manager	145,305	2,600
Krawetz, Gregory	Constable	114,163	377
Kress, Jonathan	Constable	116,315	3,556
Krieger, David N.	Corporal	127,044	1,502
Kristoff, Laura Jill	Communications Officer	53,247	
Kuffner, Cameron R.	Staff Sergeant	130,559	377
Kullman, Rick	Constable	127,608	1,866
Kupusa, Tony C.	Constable	117,966	377
Kurtz, Christina	Communications Officer	101,966	
Kwan, Eva	Business System Analyst	85,596	
Labelle, Timothy F.	Constable	111,946	377
Lalach, Melinda M.	Corporal	112,758	377
Lamer, Derek J.	Sergeant	128,683	741
Lanigan, Trent T.	Constable	125,578	1,766
Larocque, Jay I.	Constable	134,259	1,866
Larsen, Hans P.	Sergeant	134,110	377
Lauf, Eric	Constable	117,867	477
Lawrence, Curtis	Constable	118,234	1,444
Lawson, Cole E.	Constable	117,141	1,260
Lazarenko, Sharon A.	Data Quality & Case Management Specialist	49,370	19,866
Le Clair, Rene P.	Sergeant	135,483	841
Lee, Gregory	Constable	108,522	377
Lenius, Jason T.	Mech Maintenance Caretaker	65,934	377
Lenius, Tyler J.	Constable	106,523	377
Lerat, Kevin S. L.	Sergeant	99,812	35,176
Lerat, Tyler J.	Constable	114,263	377
Lewis, Jeffrey	Constable	113,309	1,502

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Lewis, Wade	Constable	105,660	377
Lindskog, Cory D.	Inspector	157,133	4,377
Lockeridge, Justin D.	Constable	69,738	377
Logan, Timothy	Constable	120,690	377
Longhurst, Cory S.	Corporal	125,292	377
Longman, Randy	Constable	122,884	377
Lorence, Jody	Corporal	121,639	1,703
Love, Sheryl	Business System Analyst	95,554	900
Luesink, Stephen R.	Fleet Supervisor	94,269	377
Lusok, Dean	Constable	120,145	377
Lutz, Bart J.	Sergeant	137,659	377
Lygouriatis, Petroula	Detention Special Constable	80,831	377
MacDonald, James F.	Constable	80,247	377
Mack, Bethany	Constable	78,687	377
Macknak, Denise C.	Court Disposition Clerk	59,070	
MacLean, Robert W.	Corporal	118,663	477
Madsen, Laura	Detention Special Constable	83,273	377
Magas, Chantel	Administrative Assistant	60,026	
Magee, Colin	Corporal	117,619	377
Malawski, Stephen	Supervisor, Business Technology	111,879	
Malcolm, Keith A.	Corporal	125,227	3,556
Malowany, Michelle A.	Communications Officer	91,907	
Mandziak, Shelley J.	Administrative Assistant	60,690	
Manning, Warren	Automotive Technician	78,769	566
Mansbridge, Krista E.	Communications Supervisor	96,807	
Mansfield, Stephanie B.	Human Resources Consultant	101,928	1,690
Manz, Megan	Court Information Clerk - 12 HR	71,119	
Manz, Tristan C.	Constable	115,124	377
Marchiori, Christopher	Constable	86,678	377
Marcia, Andrea	Constable	125,612	377
Marks, Jordon J.	Corporal	123,579	1,502
Marks, Kara	Constable	110,263	477
Marshall, Laurel J.	Sergeant	124,201	1,502
Martin, Sarah M.	Constable	107,847	377
Martinson, Chad	Constable	120,375	377
Massier, Ryan	Constable	106,772	377
Matt, Holly L.	Communications Officer	97,168	
Maurice, Tanner	Constable	117,265	741
Maynes, James	Constable	110,146	1,502
Maze, Belynda	Constable	104,106	377
Mazurak, Chad	Constable	115,416	741

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
McArthur, Dale	Constable	107,692	377
McBride, Jessica L.	Constable	62,407	377
McCormick, Mark T.	Corporal	132,657	377
McCoy, Jenalee D.	Constable	57,328	367
McDonald, Amanda	Police Information Clerk-D/Entry-Casual	63,172	3,250
McDonald, Darcy L.	Sergeant	122,104	1,502
McDonald, Graham A.	Constable	114,343	377
McDonald, Joseph S.	Mech Maintenance Caretaker	68,599	377
McFetridge, Kyle K.	Sergeant	130,815	377
McGonigal, Rhonda E.	Payroll Clerk	65,852	
McKechnie, Darrin R.	Inspector	170,580	4,598
McKim, Shaunna M.	Constable	64,416	909
McMillan, Tyler L.	Infrastructure Support Analyst I	81,365	
McNabb, Gregory W.	Corporal	85,122	54,515
McNutt, Paul	Constable	118,192	741
McPherson, Darren J.	Sergeant	125,790	1,502
Mills, Desiree	Constable	119,673	1,260
Mills, Evan R.	Constable	118,595	377
Monaghan, Alisa C.	Constable	113,111	477
Monaghan, James K.	Constable	113,536	377
Monroe, Kari L.	Administrative Assistant	60,058	
Monsees, Melanie	Evidence Management Clerk	50,398	377
Mosiondz, Darrell N.	Staff Sergeant	154,116	1,502
Muntain, Robert	Constable	119,330	1,502
Murray, Paul	Service Desk Technician	72,296	
Muzylowski, Cindy M.	Communications Officer	101,046	
Nagy, Lana	Administrative Assistant	59,999	
Naylen, Gary P.	Constable	123,135	489
Neithercut, Nicole	Constable	82,161	377
Neufeld, Corrie E.	Constable	73,080	187
Neufeld, Curtis J.	Constable	102,570	377
New, Lorianne	Constable	101,805	377
Newman, Kelly D.	Corporal	117,934	477
Nguyen, Elizabeth T.	Communications Manager	129,270	2,600
Nicholson, Reid S.	Constable	82,095	377
Nicholson, Trisha T. A.	Constable	118,477	377
Niemi, Brittany	Communications Officer	98,231	
Norton, Steven	Constable	118,656	839
O'Donnell, Julianna R.	Constable	61,035	377
Oliver, Mark W.	Constable	116,649	841

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Olynick, Cory	Constable	112,522	477
Omole, Festus Sunday	Programmer Analyst	74,026	
Ortman, Sheree D.	Inspector	133,842	53,843
O'Soup, Stephanie S. C.	Indigenous Resource Officer	77,220	
Otitoju, Emmanuel	Corporal	124,257	477
Padilla, Humilito H.	Cleaner/Caretaker - Casual	50,321	363
Paidel, Colleen D.	Digital Media Clerk	54,410	
Palka, Karolina J.	Technological Crime Technician	72,382	
Palka, Ryan	Court Disposition Clerk	55,196	
Pan, Ming	Mech Maintenance Caretaker	63,282	377
Panchuk, Jordan	Constable	115,376	1,502
Parker, Leslie A.	Media Development Officer	86,858	
Parker, Seanna	Communications Officer	104,325	
Patron, Cory	Constable	117,920	741
Paul, Jessica	Communications Officer	87,834	
Peberdy, Sean	Constable	104,161	377
Pelletier, Shelly L.	Sergeant	128,015	1,502
Pengelly, Angela	Corporal	106,985	1,484
Penny, Tyler A.	Constable	93,957	377
Pentz, Jesse D.	Constable	98,622	377
Petersen, Danielle A.	Communications Officer	88,194	
Petkau, Robin	Constable	125,034	741
Petrisor, Connie M.	PIEM Supervisor	87,619	
Petruic, David	Constable	116,958	377
Phillips, Karlene	Constable	108,319	657
Pigeon, Cindy L.	Constable	118,094	377
Plomp, Tyler	Constable	118,287	377
Poitras, Remi	Indigenous Resource Officer	63,783	
Popowich, Elizabeth J.	Public Information Manager	121,392	2,600
Popowich, Trevor	Constable	121,083	1,866
Potter, Joshua A.	Corporal	126,673	377
Power, Lorinda	Constable	69,652	377
Power, Rob	Constable	117,298	377
Procyk, Vickie L.	Communications Officer - Casual	54,102	
Puglia, Andrew D.	Sergeant	146,436	377
Purves, Jason	Constable	109,278	377
Quere, Jeremy R.	Sergeant	130,099	377
Radom, Evan M.	Constable	79,197	377
Rae, Dean R.	Deputy Chief of Police	227,343	12,023

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Rae, Kassidey	Administrative Assistant	52,089	
Rainbird, Chelsea	Administrative Assistant	61,992	
Raison, Tracy L.	Access & Privacy Officer	93,764	
Ramanuj, Meghna	Court Information Clerk - 12 HR	83,917	
Rampone, Christopher	Constable	99,682	377
Randall, Blair E.	Constable	114,950	377
Reavley, Denise J.	Sergeant	134,637	377
Redekopp, Derek D. D.	Constable	115,022	1,402
Redler, Tyler N.	Constable	59,800	377
Reimer, Rhonda A.	Constable	121,390	377
Renchko, Andrea	Constable	112,507	1,439
Rensby, Jordan	Access to Information Supervisor	80,089	
Reynolds, Paul H.	Sergeant	84,846	49,054
Riddell, Regan L.	Corporal	114,425	377
Riddell, Shane R.	Sergeant	121,533	1,502
Rieger, Matthew T.	Constable	108,549	377
Ritter, Ashley N.	Constable	106,455	377
Robertson, Aaron	Constable	122,004	3,556
Robinson, Anita E.	Corporal	121,597	377
Rodier, Anthony	Constable	123,472	841
Roteliuk, Sonya R.	Sergeant	88,453	48,680
Rupcich, Maria A.	Sergeant	140,266	1,502
Sabo, Jessica	Constable	118,502	1,703
Saccaro, Jann	Constable	121,259	377
Sadlemyer, Marion J.	Police Information Clerk-Direct Entry	68,247	
Salamon, Keith	Constable	117,327	377
Sandison-Cattell, Patti	Wellness Coordinator	78,752	
Sarantopoulos, Georgia	Constable	109,442	377
Schenk, Erica	RCJC Victim Services Responder	66,817	
Schill, Wendy L.	Commercial Crime Assistant	63,100	
Schmidt, William V.	Corporal	125,942	377
Sebastian, Chad W.	Constable	123,224	1,502
Sebulsky, Tyler P.	Corporal	132,651	377
Seel, Kristin	Communications Officer	94,348	
Seel, Michael	Constable	111,063	377
Seiferling, Cornelia D.	Constable	114,238	377
Seiferling, Timothy J.	Inspector	144,653	1,633
Selinger, Paul P.	Sergeant	16,122	52,772
Selinger, Sarah M.	Communications Officer	84,107	
Semenchuck, Robert E.	Sergeant	126,996	1,502
Sentes, Tamara	Social Media Officer - Casual	52,417	

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Serrano, Claudio A.	Sergeant	130,679	1,502
Serrano, Juan	Constable	124,040	1,502
Shalansky, Amanda T.	Corporal	38,715	13,784
Shannon, Brent T.	Sergeant	150,768	1,502
Shaw, Linda A.	Communications Supervisor	108,883	
Shaw, Mehgan C.	Constable	108,607	882
Shepard, Heather	Cultural Relations Officer	79,455	
Shepperd, Katherine W.	Data Quality & Case Management Specialist	65,310	
Sherwin, Todd A.	Sergeant	154,791	1,502
Shuba, Devin	Constable	109,598	377
Shumay, Kelly H.	Constable	111,438	377
Sieber, Andree A. E.	Corporal	113,583	377
Silzer, Kevin A.	Sergeant	125,983	377
Simmons, Kyle	CPIC Radio Operator	75,480	
Simmons, Steven	Constable	122,766	377
Simons, Marcus W.	Constable	131,308	377
Singh, Jaswinder	Constable	117,631	741
Singh, Mandeep	Constable	54,828	377
Skolney, Jason D.	Constable	83,719	377
Slater, Sean S.	Corporal	130,081	1,502
Slater, Shannon D.	Constable	117,709	377
Slatnik, Christine R.	Constable	109,582	377
Sloan, Jennifer M.	CPIC Radio Operator	65,050	
Solie, Jill	Data Quality & Case Management Specialist	65,310	
Solomon, Craig R.	Constable	112,593	377
Solomon, Michelle M.	Constable	114,627	377
Song, Xiaohuan	Systems Administrator	85,642	
Spears, Jared C.	Constable	106,461	377
Stach, Alana L.	Sergeant	123,871	1,502
Steffenson, Donovan A.	Information Services Manager	118,111	2,600
Steinke, Sheldon W.	Corporal	123,064	1,502
Sterling, Devon L.	Constable	118,061	741
Stevely, Derek J.	Sergeant	154,821	1,502
Stevely, Trent T.	Inspector	169,364	4,495
Stone, Wendy K.	Crime Prevention Strategist	85,652	
Strickland, Marnie	Police Information Clerk-Direct Entry	55,380	
Struble, Trenton W.	Corporal	132,340	741
Strueby, Ahren A. G. S.	Constable	115,772	377
Strueby, Nathaniel	Corporal	136,902	1,502
Strueby, Tj (Todd)	Constable	120,472	377
Strueby, Todd K.	Sergeant	95,696	51,893
Sullivan, Alissa A.	EFAP, Health & Safety Coordinator	126,002	2,250

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Sulymka, Shelly K.	Sergeant	130,705	1,502
Swan, Katrina M.	Legal Counsel	152,212	2,600
Swetlikoff, William	Constable	118,080	377
Switzer, Frances A.	Communications Supervisor	109,101	
Ta, Minh	Infrastructure Support Analyst I	75,742	
Tamaki, Kevin	Constable	113,654	377
Tate, Paul D.	Staff Sergeant	139,680	1,502
Temple, Dale E.	Constable	115,556	741
Temple, Russell	Constable	120,925	741
Thacyk, Christopher	Corporal	116,828	1,866
Thompson, Scott B.	Sergeant	123,838	1,502
Thull, Nicole F.	Constable	92,176	377
Tillotson, Sheldon W. A.	Constable	123,477	1,866
Tomaschefski, Garth	Constable	121,253	377
Totten, Timothy	Service Desk Technician	64,661	
Trithart, Kelly D.	Staff Sergeant	133,886	377
Trithart, Rylan K.	Constable	96,557	377
Tunison, Christopher J.	Constable	118,289	741
Tunison, Peter J.	Constable	117,824	377
Turner, Jonathan	Constable	130,901	377
Ullrich, Darren H.	Facilities Supervisor	96,682	377
Valdes, Nolfa	Cleaner/Caretaker	50,021	377
Van Mulligen, Kyle P.	Constable	86,825	377
Veitch, Clinton	Corporal	123,047	377
Velmer, Justin J.	Garage Attendant	61,375	377
Venne, Renee L.	Constable	108,631	377
Verbeek, Mark K.	Sergeant	123,436	377
Verma, Nidhi	Identification and Access to Information Clerk	60,516	
Vibert, Wayne D.	Electronics Technician	93,208	377
Virgin, David J.	Staff Sergeant	139,483	1,502
Vogel, Terry T. L.	Service Desk Support Supervisor	87,810	
Von Falkenhausen, Leonhard	Constable	111,041	377
Wade, Anthony	Constable	116,409	741
Wadsworth, John Paul	Constable	115,722	1,502
Wagar, Angie L.	Communications Officer	95,792	
Wagner, Jeffrey W.	Staff Sergeant	136,851	1,502
Walker, John W.	Staff Sergeant	48,102	57,035
Wall, Donna L.	Sergeant	131,085	377

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Wall, Todd M.	Staff Sergeant	101,437	39,840
Wallace, David	Constable	121,258	882
Walter, Bradley M.	Staff Sergeant	137,162	1,502
Wandler, Taylor C.	Constable	66,743	377
Wanke, Christopher D. E.	Corporal	124,269	1,502
Ward, Christopher 'Casey'	Sergeant	134,796	741
Warnar, Curtis	Constable	116,548	377
Weir, Trevor J.	Constable	113,854	518
Westaff, Jason	Constable	109,262	477
Westerman, Bryant A.	Sergeant	124,799	1,542
White, Zachary	Constable	117,337	1,249
Wiebe, Mitchel	Constable	112,401	601
Wiebe, Roger W.	Constable	119,130	377
Wild, Sheri K.	Sergeant	123,409	377
Wilkinson, Jason J.	Corporal	119,328	377
Wilkinson, Timothy Ross	Constable	113,733	377
Williams, Elizabeth	Court Document Clerk	57,354	
Williams, Heather L.	Administrative Assistant	62,583	
Williams, Karen R.	Strategic Analyst	83,021	
Williams, Ryan	Constable	119,620	377
Wilson, Lance G.	Constable	57,288	367
Windjack, Jacy L.	Corporal	113,251	377
Wolfe, Scott M.	Corporal	112,738	1,502
Wollbaum, Derek J.	Constable	121,559	377
Wood, Correy D.	Constable	118,240	1,402
Wooley, Sean A.	Constable	110,161	377
Wyatt, Steven R.	Corporal	129,862	1,703
Yadlowski, Dean E.	Staff Sergeant	138,701	377
Yee, Tony	Corporal	115,059	377
Yee, William	Corporal	113,022	1,502
Young, Audra L. A.	Inspector	152,022	4,377
Young, Brad	Constable	114,108	377
Young, Genita Joan	Communications Officer	76,781	
Young, Kyla Dawn	Corporal	112,760	1,502
Young, Shaun A.	Corporal	133,433	377
Yu, Qiufang	Programmer Analyst	82,090	
Yum, Alex Y.	Sergeant	120,736	1,502
Zacharuk, Maria	Communications Officer - Casual	89,441	3,882
Zaharuk, Corey M.	Superintendent	190,385	6,281
Zanni, Reno E.	Automotive Technician	79,146	677

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2018

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Ziegler, Jacalyn T.	Administrative Support Secretary	69,272	
Zumstein, Carole A.	Administrative Assistant	51,159	
Zynda, Sophie	Policy Analyst	58,162	

See accompanying notes.

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Employee Remuneration - The Regina Exhibition Association Limited

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Allan, Mark	President & CEO	71,279	5,732
Basilan, Gilbert	Cook 2	51,591	
Beasley, Angela	Accounts Payable Administrator	50,050	
Bedell, Daniel	Assistant Manager, Building Systems	50,731	
Bennett, Joseph	Assistant Manager, Banquets	59,771	
Blackhurst, Dave	Commissary Supervisor	51,781	
Boege, Tyson	Facility Engineer Technician 3	65,726	
Branscombe, Paula	Box Office Coordinator	52,748	
Byrne, Alison	Manager, Business Trade & Consumer Event Sales	91,721	
Carswell, Josh	Manager, IT	86,499	
Churchill, Dean	Manager, Finance	120,853	
Clarke, Gordon	Facility Engineer Technician 4	60,787	
Colbow, Dean	Facility Engineer Technician 4	70,938	
Crowe, Robert	Director, Food and Beverage	128,860	
Desautels, Jillian	Account Executive, Corporate and Social Events	68,431	
Desjarlais, Kim	Assistant Manager, Security & Parking	53,715	
D'Souza, Kenneth	Manager, Banquets	63,860	
Elles, Lawrence	Facility Engineer 1	58,699	
Engel, Roberta	VP Corporate Finance and Operations	70,583	1,454
Fink, Elvis	Unlicensed Trade Lead	67,815	
Fink, Fred	Manager, Grounds and Conversions	96,750	
Fisher, Raynelle	Manager, Sport, Entertainment & Events	61,267	
Fulawka, Marlene	Custodian	57,031	
Gaines, Clarence	Surveillance Officer	50,731	
Galloway, Chelsea	Manager, Events and Entertainment	72,718	
Gerard, Skylar	Manager, Marketing	96,110	
Godlien, Darwin	Manager, Security & Parking	75,590	
Goff, Ken	Supervisor Event Delivery II	53,442	
Griffiths, Ryan	Director, Site and Facilities	112,875	
Gronick, Russel	Manager, Program Operations	68,031	
Hedman, Chernick Nicole	Manager, Leagues	75,702	
Hehn, Brandy	Marketing and Graphic Design Coordinator	57,989	
Heibein, Cindy	Sales Account Coordinator	54,698	
Henry, Jason	Surveillance Officer	53,715	
Hutchinson, Chris	Director, Sales	123,625	2,400
Ilijevski, David	Painter	61,277	

See accompanying notes.

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Employee Remuneration - The Regina Exhibition Association Limited

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Jackle, Sandra	Director, Entertainment Prog and Tenant	102,538	
Janeczko, Shirley	Manager, Agriculture	75,590	
Kardash, Clint	Electrician	108,685	
Kathuria, Jaimeet	Executive Chef	68,945	
Kiflemariam, Robel	Facility Engineer 1	51,100	
Kirk, Candace	Assistant Manager, Outlets	53,715	
Kivela, Shalyn	Manager, Corporate Communications	82,433	
Knapman, Alicia	Manager, Box Office Sales	78,310	4,361
Knippel, Nolton	VP Finance & CFO	119,221	27,430
Kohl, Paula	Director, Marketing, Communications & Strategy	120,033	
Kohut, Dwayne	Commissary Supervisor	60,186	
Loney, Shelley	Scheduler - F&B	54,032	
Lowe, Reagan	Director, People Services	107,500	
Lueck, Lindsay	Sous Chef	55,603	6,991
McFadden, Dallas	QCEx Major Special Events Coordinator	57,901	
McIntosh, Brenda	Director, Entertainment & Events	106,933	
McKay, Stuart	Admin Assistant 2 - FED	51,160	
McLaws, Ian	Director, Information Technology	51,062	4,218
Michel, Cindy	Manager, Corporate Partnerships	78,566	1,200
Michon, Shawn	Facility Engineer Technician 4	55,872	
Middleton-Machdanz, Degan	Manager, Outlets	75,590	
Muckelt, Melanie	Manager, HRIS & Employee Relations	96,110	
Noland, Jenny	Kronos Project Manager	60,472	
O'Dow, Dayna	Sport and Recreation Program Coordinator	58,473	
Parisien, Rhonda	Concession Supervisor	53,471	
Patel, Naimesh	Manager, Custodial Services	75,590	
Pyne, Michele	Manager, Human Resources Planning	66,372	404
Reid, Timothy	President & CEO	228,694	7,096
Runns, Fayth	Manager, Human Resources Planning	96,110	
Sampang, Romel	Sous Chef	60,472	2,796
Schaeffer, Sheila	Catering Event Representative	56,795	
Schmidt, Jason	Electrician	77,416	
Schmidt, Laura	Baker/Cook	51,472	
Shaw, Josh	Director, Mosaic Stadium	85,586	90,180
Shoulak, Elma	VP Human Resources	163,488	3,600
Skulski, Dallas	Director, Finance	116,285	
Stoner, William	Manager, Maintenance	163,488	3,600

See accompanying notes.

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Employee Remuneration - The Regina Exhibition Association Limited

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Strassburger, Ron	Cook 3	57,478	
Strawford, Garth	Manager, Operations	71,811	
Swan, Robert	Manager, Beverage	75,590	
Unique, Jim	Carpenter	76,707	
Van De Woestyne, Breanne	Marketing & Fulfillment Coordinator	55,984	
Van Der Velden, Lynda	Executive Assistant - FED	69,663	
Wagner, Shane	Custodial Supervisor	54,977	
Wanner, Denise	Director, Corporate Governance & Office	62,846	88,283
Warner, Heather	Box Office Supervisor	53,775	
Wing-Pearce, Ronald	Surveillance Officer	50,731	
Winter, Leanne	Manager, Sport and Recreation	75,590	
Woolsey, Trevor	Account Executive	75,957	1,200
Yates, Geoffrey	Head Facility Technician	72,681	
Zech, Michael	Executive Chef	86,000	56,006

See accompanying notes.

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Employee Remuneration - Regina Public Library

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Arora, Raman	Senior Developer	57,581	
Barber, Jeff	Library Director/CEO	196,036	847
Bateson, Debbi-Lynn	Reference and Programming Assistant	53,600	
Bender, Kendra	Community Librarian	79,466	
Blake, Wanda	Manager, Development	106,030	
Book, Brandi	Marketing and Communications Consultant	72,226	
Borges, Robert	Manager, Information Technology	102,555	
Bryant, Marilyn	Accounting Technician, Finance	50,821	
Cammer, Jessica	Lead, Children's and Young Adult Collections	81,525	
Chauhan, Kanti	Systems Administrator	64,823	
Christensen, Amber	Branch Manager, Sherwood Village	65,766	6,343
Craig, Judy	Library Assistant, Children's	33,435	17,700
DeDecker, Bev	Human Resources Assistant	67,918	
Deiana, Donna	Senior Human Resource Consultant	83,706	
Demitor, Jeff	Manager, E-Services	107,378	
Dostal, Robert	Truck Driver	54,228	
Ekvall, Terri	Reference and Programming Assistant	59,834	
Fingas, Pamela	Collections Assistant	53,401	
Fornwald, Blair	Curator, Moving Image and Performance	72,085	
Freer-Leszczynski, Cathy	Department Head, Public Service	126,083	
Gordon, Cerys	Lead, Collections	81,309	
Grant, Jeff	Manager, Human Resources	129,507	
Grigg, Jane	Reference and Programming Assistant	60,561	
Hahn, Tracy	Marketing and Communications Administrator	53,401	
Hall, Kim	Central Circulation Supervisor	72,565	
Hammond, Jason	Branch Head, Regent Place	82,994	
Hawkesford, Colleen	Manager, Marketing and Communications	108,032	4,855
Hilderman, Janet	Branch Head, Prince of Wales	83,139	
Hill, Eric	Coordinator, Collections and Digital Engagement	54,580	
Hintz, Kimberley	Branch Manager, Sunrise	60,798	1,500
James, Sarah	Special Projects Librarian	77,632	
Johnson, Ashley	Reference and Programming Assistant	52,257	
Jones, Carol	Customer Service Supervisor	63,318	
Jones, Kym	Executive Assistant	58,946	
Klenk, Brian	Manager, Physical Plant	107,656	
Kruger, Gail	Head, Finance and Administration	133,259	
Kujawa, B. Ivy	Literacy Programmer	59,367	

See accompanying notes.

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Employee Remuneration - Regina Public Library

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Laliberte, Carol	Physical Plant Clerk	58,917	
Lane, Beth	Acquisitions Supervisor	61,607	
Lee, Lorne	Reference and Programming Assistant	52,819	
Li, Jia	Executive Assistant	52,458	
MacKenzie, Nancy	Manager, Community Engagement and Programming	133,229	
McCormick, Megan	Events Coordinator	60,397	
McDonald, Kim	Branch Manager, Central Children's	96,796	
McDonald, Margie	Manager, Finance	93,520	
McFadzean, Jonah	Reference and Programming Assistant	57,648	
McKenna, Julie	Deputy Library Director	160,807	
Meegan, Aidan	Department Head, Public Service	87,563	5,000
Mennear, Terri	Lead, Children's Programming	81,310	
Mitchell, Dale	Cleaning Services, Physical Plant	74,988	
Mohl, Wendy	Human Resource Consultant	67,985	
Morris, Jessie	Branch Manager, Central Adult	69,759	850
Neal, Tony	Community Librarian	77,940	
Niedermayer, Joan	Executive Office Liaison	107,443	
Parker, Heather	Library Assistant, Sunrise	60,245	
Peart, Wendy	Curator of Education and Community Outreach	81,334	
Pinkney, Christine	Branch Manager, George Bothwell	75,991	8,942
Pirie, Scott	Cataloguer, Technical Services	53,401	
Quintin-Cuddington, Gloria	Cataloguing and Processing Supervisor	70,205	
Reynish, Lynn	Lead, E-Services	74,027	
Rogoschewsky, Tanya	Lead, Adult/YA Programming	81,605	
Saunderson, Kevin	Senior Manager, Corporate Services	140,361	
Saxby, Angie	Payroll Administrator	64,455	
Schenk, Warren	Cataloguer, Technical Services	53,408	
Selinger, Jaret	Information Technology	69,833	
Sinclair, Wendy	Branch Head, Albert	76,635	
Stafford, Trudi	Acquisitions and Collections	81,809	
Stecyk, Cathy	Library Assistant, Sherwood Village	60,717	
Vantour, Josie	Literacy Programmer	59,609	
Veitch, Greg	Building Operator, Physical Plant	51,129	
Vittorelli, Margherita	Marketing and Communications Consultant	61,352	
Webb, Andrew	Customer Service Supervisor	55,368	
Weisensel, Lisa	Manager, Budget	107,444	
Wilson, Jennifer	Director, Dunlop Art Gallery	121,848	
Wittlieb, Erika	Assessment Librarian	75,725	

See accompanying notes.

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Employee Remuneration - Regina Public Library

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Woodward, Anthony	Branch Manager, Glen Elm	67,409	6,328
Xie, Tim	Business Service Specialist	65,444	
Yeo, Aysia	Workstation Administrator	57,609	

See accompanying notes.

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Employee Remuneration - Buffalo Pound Water Treatment Corporation

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration Regular	Remuneration Other
Anderson, Aaron E.	Relief Operator/Maintenance Person	90,449	
Barth, Robin M.	Laboratory Technician	80,513	
Berezowski, Eugene	Plant Foreman	114,460	
Conrad, Daniel	Manager, Water Lab & Research	137,463	
Couzens, Carter J.	Laboratory Technician	78,430	750
Drake, Steve	Senior Operator	100,956	
Elegbede, Babajide Bankole	Laboratory Technician	78,494	750
Farago, Keith	Journeyman Maintenance	87,937	
Fradette, Shane G.	Carbon Regeneration Operator/Shift Maintenance	92,528	
Friesen, Brian	Senior Operator	100,158	750
Gahra, Harjinder	Manager, Maintenance and Engineering	138,102	
Gardiner, Heather A.	Laboratory Technician	81,049	44
Guillaume, Keith Michael	Manager, Operation and Safety	121,229	
Gullage, Ed	Senior Operator	97,199	750
Gusa, Steven Barrie	Journeyman Maintenance	55,226	
Hanning, Nevin	Carbon Regeneration Operator/Shift Maintenance	97,706	750
Hoppenreys, Brian	Senior Operator	98,851	
Huel, Jared A.	Journeyperson Electrician-Buffalo Pound	87,301	750
Johnson, Ryan C.	General Manager, Buffalo Pound Water Treatment Plant	167,019	21,912
Kardash, Blair	Senior Laboratory Technician	91,549	1,032
Koch, Kevin	Maintenance Foreman	104,037	
Lesperance, Angie M.	Building and Grounds Maintenance	50,096	750
Ludwar, Darwin	Building and Grounds Maintenance	51,730	750
Ludwar, Derek Robert	Relief Operator/Maintenance Person	52,661	
MacDiarmid, Aaron N.	Senior Industrial Mechanic	92,787	
Mackey, Braydon Stephen	Apprentice - BPW	86,115	750
Meili, Shaun	Carbon Regeneration Operator/Shift Maintenance	100,462	750
Sapach, Rudi	Plant Engineer	126,187	4,764
Short, Daniel Keith	Carbon Regeneration Operator/Shift Maintenance	77,153	750
Stanhope, Garry	Senior Electrician	101,814	750
Sutherland, Jeff	Senior Maintenance	96,888	750
Temple, Curtis	Senior Instrumentation Tech.	92,941	64
Wilkinson, Laurie M.	Office Manager, Buffalo Pound Water Treatment Plant	71,338	5,527

See accompanying notes.

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Employee Remuneration - Buffalo Pound Water Treatment Corporation

For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Zubkow, Joshua J.	Relief Operator/Maintenance Person	75,731	750

See accompanying notes.

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Employee Remuneration
Economic Development Regina Inc.
For the Year Ended December 31, 2018
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Barton, Alison	Manager, Communications	67,613	4,732
Bradshaw, Megan	Manager, Events, Conventions & Tradeshows	61,800	2,164
Exner, Kimberley	Director, Corporate Services & Finance	56,815	4,652
Froh, David	Vice-President	120,189	11,024
Lee, John	President & CEO	178,583	43,301
McKenzie, Julia	Manager, Business Services	50,749	2,495
Musleh, Shaadie	Manager, Strategic & Competitive Intelligence	70,380	5,041
Patterson, Jasmine	Director, Business Services & Entrepreneurship	63,642	4,002
Soby, Andrea	Executive Assistant & Office Manager	61,200	4,636
Stone, Ashley	Director, Tourism	68,767	4,436
Zaplitny, Michael	Manager, Investment Attraction, Partnerships & Stakeholder Relations	63,154	4,335

See accompanying notes.

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Employee Remuneration - Regina Downtown Business Improvement District

For the Year Ended December 31, 2018
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Bodnar, Bonny L.	Administrator Coordinator	50,864	1,000
Mitchell, Nelson	Operations Manager	53,500	1,000
Veresuk, Judith C.	Executive Director - Regina Downtown	109,121	6,430

See accompanying notes.

Notes to Employee Remuneration

For the Year Ended December 31, 2018
(in dollars)

Note 1

Employee remuneration has been reported in accordance with Subsection 9(a) of *The Cities Regulations*. Employee remuneration has been separately identified as that paid under City Council authority, noted as General Municipal; the Board of Police Commissioners authority, noted as Police Services; The Regina Exhibition Association Limited, Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina Inc., and Regina Downtown Business Improvement District.

Regina's Warehouse Business Improvement District no employee payments of $50,000 or more from January 1 to December 31, 2018; therefore, the Regulations do not require any employee remuneration information be disclosed.

Note 2

Employee title represents the employment title of the employee as at December 31, 2018 or at date of termination.

Note 3

Information is included for those employees earning $50,000 or more. "Other Remuneration" may include vacation credits, sick credits, allowances, membership fees of $1,000 or greater, and/or amounts paid to an employee upon termination. "Regular Remuneration" includes all remuneration paid other than that included in "Other Remuneration", and includes any remuneration, such as retroactive pay, relating to prior years paid in 2018.

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Expenditures

APPENDIX B

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Expenditures - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Payee	General Municipal	Police	Total
101051161 Saskatchewan Ltd		426,401	426,401
101125911 Sask Ltd O/A Greyline Trucking	117,818		117,818
101162901 Saskatchewan Ltd.	56,311		56,311
101172832 Saskatchewan Ltd.	231,235		231,235
1st Avenue Holdings Ltd.		62,308	62,308
2Cg Inc.	89,328		89,328
3M Canada Company	52,137		52,137
911 Supply & Adventure		108,153	108,153
Aaa Security Group Ltd.	166,551	2,529	169,080
Abc Central Towing	83,293	18,622	101,914
Access Communications Co-operative Ltd.	38,988	17,024	56,012
Access Information Management of Canada	73,194	35,666	108,860
Acklands-Grainger Inc.	181,680	10,577	192,257
Acme Environmental Services Inc.	167,794		167,794
Action Sewer & Drain Services	151,872	3,588	155,460
Active Network	80,990		80,990
Active Network Ltd.	138,777		138,777
Adlo Electric Motor Repair	88,910		88,910
Advance Pro, A Division of Advance Electronics Ltd.	91,914		91,914
Advanced Paving Solutions	72,268		72,268
Aecom Canada Ltd.	1,777,039		1,777,039
Als Canada Ltd.	87,275		87,275
Aqua-Rehab Inc.	945,195		945,195
Armadillo Walkway Repairs Inc.	183,438		183,438
ASL Paving Ltd.	3,991,140		3,991,140
AssetWorks LLC.	143,743		143,743
Associated Engineering (Sask) Ltd.	867,101		867,101
Atlas-Apex Roofing (Saskatchewan) Inc.	115,435		115,435
ATS Traffic - Saskatchewan Ltd.	97,795		97,795
Axon Public Safety Canada Inc.		52,494	52,494
Baker Transit Parts Inc.	312,342		312,342
Bennett Dunlop Ford	912,479	287,152	1,199,631
BH Safety Services	57,223		57,223
BLS Asphalt Inc.	575,081		575,081
Bobcat of Regina Ltd.	220,037		220,037
Boss Lubricants	52,713		52,713
Boyd Excavating Ltd.	4,064,232		4,064,232
Brandt Tractor Ltd.	189,024		189,024
Brett-Young Seeds Ltd.	64,156		64,156
Brink`s Canada Ltd.	51,413		51,413
Brown Communications Group	739,945		739,945
Brownlee Beaton Kreke	56,576		56,576
Budget Environmental Disposal Inc.	715,241		715,241

See accompanying notes.

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Expenditures - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Payee	General Municipal	Police	Total
C.L.C. Building Solutions Inc.	8,484,358		8,484,358
Cameo/First General Services (Regina)	87,269		87,269
Canada Post Corp.	711,212	402	711,614
Canadian Bobcat Services	3,049,363		3,049,363
Canadian Linen And Uniform Service	82,716	15,357	98,073
Canadian National Railway Company	86,362		86,362
Canadian Pacific Railway Company	96,484		96,484
Canadian Red Cross Society	51,030		51,030
Canadian Tire Store	63,896	6,003	69,898
Canadian Water Network	50,000		50,000
Cansel Survey Equipment Inc.	149,572		149,572
Capital Ford Lincoln Inc.	121,181	636,593	757,774
Capital Gmc Buick Cadillac Ltd.	6,767	67,671	74,438
Capital Pontiac Buick Cadillac GMC Ltd.	65,144		65,144
Capital Sewer Service Inc.	766,726		766,726
Carlyle And Company Ltd.	198,303		198,303
CDW Canada	30,751	69,642	100,392
CFM Uniforms Inc.	93,893		93,893
Chase Paymentech	54,655		54,655
Cityview, A Division of N Harris Computer Corp.	188,701		188,701
Clark Builders	1,139,667		1,139,667
Clark Roofing (1964) Ltd.	176,672		176,672
Clean Brite Services Regina Ltd.	67,826		67,826
Cleartech Industries Inc.	59,513	477	59,990
Clifton Associates Ltd.	116,471		116,471
Collectcents Inc.	75,468		75,468
Colliers International Regina	276,869		276,869
Concept3 Business Interiors Ltd.	398,774		398,774
Corix Water Products Limited Partnership	159,901		159,901
Cornerstone Holdings Ltd.	1,281,673		1,281,673
Creative Door Services Ltd.	132,703	9,010	141,713
CRL Engineering / 101150419 Saskatchewan Ltd.	416,062		416,062
Croft Aggregates Limited	133,879		133,879
Croft Electric	55,066		55,066
Crown Enterprises Ltd.	104,717	38,191	142,908
CSI Leasing Canada Ltd.	149,234		149,234
Cubbon Advertising	215,672		215,672
Cubex Ltd.	96,816		96,816
Cummins Western Canada	917,225	5,515	922,740
Custom Truck Sales Inc.	324,941		324,941
DD Contracting & Construction Ltd.	263,346		263,346
Del Equipment Ltd.	3,817,304		3,817,304
Delco Automation Canada	67,104		67,104
Dell Canada Inc.	278,419	20,307	298,725
Dell Financial Services Canada Ltd.	571,079		571,079

See accompanying notes.

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Expenditures - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Payee	General Municipal	Police	Total
Deloitte LLP	136,839		136,839
Demand Janitorial Equipment & Repair	63,325		63,325
Denny Forbes Construction Inc	54,113		54,113
Deveraux Heights Developments Ltd.	227,580		227,580
Devfacto Technologies Inc.	72,919		72,919
Dream Development	924,010		924,010
Driving Force	80,625		80,625
Dudar, Lance	-	55,504	55,504
Duka Environmental Services Ltd.	125,110		125,110
Dulux Paints	79,103		79,103
Early's Farm & Garden Centre	179,163		179,163
Econolite Canada Inc.	301,635		301,635
Edge Underground Drilling Ltd	65,345		65,345
Ed's Backhoe Service Inc.	61,090		61,090
EECOL Electric Ltd.	213,725		213,725
EMCO Corporation	981,197		981,197
Emterra Environmental	733,636		733,636
Enbridge Pipeline Inc.	1,425,000		1,425,000
Epcor Utilities Inc.	6,608,282		6,608,282
Erican Construction Ltd.	79,315		79,315
ESRI Canada Ltd.	108,863	3,460	112,323
Everbridge, Inc.	74,258		74,258
Falcon Equipment Ltd.	62,158		62,158
Family Service Regina Inc.	191,037	320	191,357
Faro Technologies, Inc.		99,395	99,395
Fast Consulting	51,300		51,300
Federated Co-Operatives Limited	235,752		235,752
Fer-Marc Equipment Ltd.	921,935		921,935
Fer-Pal Construction Ltd.	3,621,302		3,621,302
Finning (Canada), A Division of Finning International	434,107		434,107
FirstCanada ULC	3,737,658	398	3,738,056
Flocor Inc.	317,219		317,219
Flyer Electric LP	73,869		73,869
Flynn Canada Ltd.	358,730		358,730
Fort Garry Industries Ltd.	204,260		204,260
Fountain Tire Ltd.	94,952	384	95,336
Frequency Foundry Inc.	105,000		105,000
Fries Tallman Lumber (1976) Ltd.	71,678		71,678
Frontier Plumbing	57,676		57,676
Frontline Outfitters Ltd.	140,169	4,985	145,154
Gas Drive, A Division of Enerflex	204,250		204,250
Gear Centre Group	137,932		137,932
Geigers Fence Erectors Ltd.	61,559	6,134	67,693

See accompanying notes.

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Expenditures - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Payee	General Municipal	Police	Total
Gencore Candeo Ltd.		65,262	65,262
GFL Environmental Inc.	272,240	100	272,340
GHD Limited	62,244		62,244
GIRO Inc.	779,387		779,387
Global Rental Canada ULC	83,074		83,074
Goodyear Canada Inc.	190,341		190,341
Graham Construction And Engineering LP	672,946		672,946
Graham's Tire Service Ltd.	103,788	13,630	117,418
Granicus	75,862		75,862
Great West Life Assurance Co.	500,068		500,068
Greens On Gardiner Development Corp.	203,611		203,611
Group2 Architecture Interior Design Ltd.	90,951		90,951
Groupe Techna Inc. (Gtechna)	78,499		78,499
Hamm Construction Ltd.	2,561,632		2,561,632
Hansen Banner, LLC	216,523		216,523
Harvard Property Management Inc.	100,143		100,143
HBI Office Plus Inc.	531	102,223	102,754
HDR Corporation	87,275		87,275
Hilco Industrial Acquisitions Canada ULC	99,563		99,563
Honeywell Ltd.	7,429	69,543	76,972
Horizon Computer Solutions		375,242	375,242
Hornoi Leasing Ltd.	132,023		132,023
Huron Advisors Canada Limited	445,001		445,001
Husky Energy	2,334,224		2,334,224
Icon Construction Ltd.	928,766		928,766
Iggy's Reno And Repairs Corp.	209,331		209,331
ILES Electric Ltd.	13,286	101,479	114,765
Impact Security Group Inc.	209,870		209,870
Independent Construction Management Inc.	479,799		479,799
Industrial Alliance	685,451		685,451
Infor (Canada) Ltd.	125,741		125,741
Information Services Corporation	159,545	126	159,671
Info-Tech Research Group Canada Inc.	54,209		54,209
Inland Aggregates, A Division of Lehigh Hanson Materials Limited	1,501,339		1,501,339
Insight Canada Inc.	57,852		57,852
Insitucan Services Ltd.	989,206		989,206
Insituform Technologies Ltd.	1,063,682		1,063,682
Intercontinental Truck Body	1,201,418		1,201,418
Intergraph Canada Ltd.		140,318	140,318
Interprovincial Traffic Services Ltd.	285,916		285,916
IPL Inc.	181,380		181,380
ISL Engineering And Land Services Ltd.	454,247		454,247
JD Industrial Supplies	81,679		81,679

See accompanying notes.

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Expenditures - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Payee	General Municipal	Police	Total
Jeff Jackson Playground Pro	244,386		244,386
K. Johannsen Trucking Inc.	94,434		94,434
Kal Tire	32,115	28,728	60,843
Kelsey Pipelines Ltd.	194,895		194,895
KF Aggregates Inc.	309,533		309,533
KGS Group	69,856		69,856
Kinetic Machine Works Ltd.	58,885		58,885
Kleysen Group Ltd.	110,739		110,739
Konica Minolta Business Solutions (Canada) Ltd.	217,020		217,020
Korn Ferry Hay Group Ltd.	147,253		147,253
Korth Group		123,902	123,902
Kreate Architecture And Design Ltd.	119,697		119,697
KTI Limited	567,379		567,379
Legal Files Software, Inc.	60,416		60,416
Loraas Disposal Services Ltd.	3,272,327	8,057	3,280,384
LRG Electric Ltd.	91,153		91,153
M D Charlton Co Ltd.		152,523	152,523
Mainline Fleet Service Ltd.	132,156		132,156
Manulife Financial	555,535		555,535
Marsh Canada Ltd.	970,785		970,785
McAsphalt Industries Ltd.	73,599		73,599
McDougall Gauley LLP	14,706,186	41,747	14,747,932
McIntyre Street Properties Ltd.	191,483		191,483
McKercher LLP	339,372		339,372
Medteq Solutions Ca Ltd.	56,558		56,558
Mega Tech		151,182	151,182
Mercury Earth Coring	74,908		74,908
Mertz (MJ) Holdings Ltd.	61,200		61,200
Microsoft Corporation	485,458	222,945	708,403
Minister of Finance	492,484	36,457	528,941
MNP LLP	342,787	28,224	371,011
Mobius Benefit Administrators Inc.	172,953		172,953
Mocon Construction Ltd.	466,647		466,647
Morsky Construction Ltd.	263,587		263,587
Motorola Solutions Canada	43,236	1,770,551	1,813,787
Mott Macdonald Canada Ltd.	116,657		116,657
MPE Engineering Ltd.	123,993		123,993
Murray Chevrolet Cadillac Pontiac Buick GMC Sales	70,600		70,600
N Harris Computer Corporation	295,063		295,063
Niche Technology Inc.		108,523	108,523
NIS Contractors Ltd.	3,377,131		3,377,131
North Fringe Industrial Technologies Inc.	148,286		148,286

See accompanying notes.

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Expenditures - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Payee	General Municipal	Police	Total
Northern Tree Co. Inc.	235,998		235,998
Nova Paving (Sask) Limited	91,751		91,751
NPR Gp Inc.	290,804		290,804
Oakcreek Golf & Turf LP	399,002		399,002
Oracle Canada ULC	1,144,650	4,500	1,149,150
Oxford Libero Consulting LP	199,100		199,100
P3Architecture Partnership	2,098,460		2,098,460
Pacers Baseball Inc.	543,500		543,500
Palliser Aggregates Ltd.	590,005		590,005
Panasonic Canada Inc.		129,585	129,585
PAR Consultants & Counsellors	66,027	2,030	68,057
Paradigm Consulting Group	562,907		562,907
Paradise Leisurescapes	120,665		120,665
Pasqua Paving	3,142,544		3,142,544
Payment In Motion Inc.	152,665		152,665
Paypal	43,220	7,084	50,303
PCL Construction Management	8,206,644		8,206,644
Phoenix Auto Parts Ltd.	31,860	20,688	52,548
Pica Pipeline Inspection And Condition Analysis Corp.	190,000		190,000
Pictometry Canada Corp	123,197		123,197
Pinchin Ltd.	80,090		80,090
Pitney Bowes of Canada	64,591		64,591
Postage By Phone	260,000		260,000
Postmedia Networks Inc.	103,334	400	103,734
Powerland Computers	105,406	164,762	270,168
Prairie Psychology Services	35,560	53,600	89,160
Prestige Commercial Interiors	27,362	23,389	50,751
Prevost Car Inc.	689,867		689,867
Printwest Communications	60,815	8,236	69,051
Procurement Law Office Professional Corporation	61,200		61,200
Professional Building Inspections, Inc.	69,915		69,915
Property Development Ltd.	97,104		97,104
PROSCI Canada Inc.	76,213		76,213
Provincial Capital Commission	53,609	250	53,859
Provincial Club Towing (1971) Ltd.	70,397	1,674	72,071
Pure Technologies Ltd.	156,422		156,422
Quorex Construction Services Ltd.	171,143		171,143
Rampart International		74,257	74,257
Rann Maintenance - Western Division	383,125		383,125
Ray Gosselin Architect Limited	99,986		99,986
Read On Roads Inc	115,960		115,960
Receiver General for Canada	10,283,553	2,593,384	12,876,937

See accompanying notes.

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Expenditures - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Payee	General Municipal	Police	Total
Redhead Equipment	2,059,651		2,059,651
Regina Civic Employees' Long Term Disability Plan	649,070		649,070
Regina Civic Employee's Superannuation & Benefit Plan	16,120,371		16,120,371
Regina Exhibition Association Ltd.	7,092,789	2,448	7,095,237
Regina Humane Society Inc.	1,379,392		1,379,392
Regina Mobile Wash	52,795		52,795
Regina Police Pension Plan (Debt Repayment)		3,770,828	3,770,828
Regina Public School Board	631,369	90,924	722,293
Regina Treaty/Status Indian Services, Inc.	108,833	1,000	109,833
Robin's Donuts	1,125	51,848	52,973
Rocky Mountain Phoenix	1,130,749		1,130,749
Rogers Communications	70,301		70,301
Rossco's Concrete & Overlays	123,094		123,094
Sandra Haydon & Associates Incorporated	124,732		124,732
Saskatchewan Blue Cross	2,759,009		2,759,009
Saskatchewan Government Insurance (SGI)	2,232,659	298,554	2,531,213
Saskatchewan Health Authority	65,415	15,750	81,165
Saskatchewan Housing Corporation	130,862		130,862
Saskatchewan Municipal Hail Insurance Association	88,724		88,724
Saskatchewan Polytechnic	61,807	333	62,140
Saskatchewan Roughrider Football Club	3,203,900		3,203,900
Saskatchewan Urban Municipalities Association (SUMA)	101,202		101,202
Saskatchewan Workers' Compensation Board	3,161,331		3,161,331
SaskBattery	66,523	983	67,506
SaskEnergy	2,125,138	79,165	2,204,303
SaskPower Corporation	11,010,546	381,667	11,392,212
SaskTel	2,549,069	705,927	3,254,996
Sawyer's Landscape Management	80,410		80,410
Sigma Safety Corp	1,464	204,105	205,569
Site Management Services Regina Inc.	3,607,133		3,607,133
Siteone Landscape Supply Ltd.	121,727		121,727
Skyways Trucking	69,525		69,525
Slabmaster Ltd.	207,365		207,365
SLR Consulting (Canada) Ltd.	57,458		57,458
Smith Trucking Service (1976) Ltd.	85,600		85,600
SMS Equipment Inc.	140,488		140,488
SNC-Lavalin	50,084		50,084
Souris Valley Industries (1977) Ltd.	60,868		60,868
South Country Equipment Ltd. (Sce)	822,517		822,517
SPI Health And Safety Inc.	179,271		179,271
Stak Fitness	61,620		61,620
Stantec Architecture Ltd.	1,654,226		1,654,226
Stantec Consulting Ltd.	708,734		708,734
Star Diamond Tools	51,331		51,331
Streamline Contracting Ltd.	927	122,755	123,683

See accompanying notes.

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Expenditures - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Payee	General Municipal	Police	Total
Sudden Fun Recreation Equipment Ltd.	92,103		92,103
Sunbelt Rentals Canada	81,646		81,646
Suncor Energy Products Partnership	8,035,779		8,035,779
Super Save Disposal (Saskatchewan) Inc.	65,830		65,830
Superior Truck Equipment Inc.	643,605		643,605
Supreme Basics	169,079	4,466	173,545
TD Canada Trust	111,861		111,861
TD Merchant Services	211,729		211,729
Terra Developments Inc.	5,188,835		5,188,835
Terradyne Armored Vehicle Inc.		337,770	337,770
The Barootes Partnership Group Inc.	98,250		98,250
The Canadian Corps of Commissionaires	1,017,780	430,455	1,448,235
The Global Transportation Hub	2,170,127		2,170,127
The Soleman Footwear Co	4,284	65,878	70,162
The Target Retirement Income Plan For Regina Polic		5,261,588	5,261,588
The Truck Outfitters (Regina) Inc.	360,816		360,816
The Wireless Age	137,192	41,647	178,839
Third Day - Training Centre	55,661		55,661
Thyssenkrupp Elevator (Canada) Ltd	162,315	13,512	175,828
TMS International	531,984		531,984
Traction Heavy Duty Parts	75,727		75,727
Trans Canada Contracting Ltd.	858,873		858,873
Transamerican Power Products Inc.	97,448		97,448
Trapeze Software ULC	65,551		65,551
Tristen Hydro-Vac	123,596	500	124,096
Truck Outfitters Canada Inc.	108,990		108,990
Turris Communications Ltd.	214,201		214,201
Tymark Construction	128,081		128,081
Ulmer Construction Inc.	73,564		73,564
University of Regina	305,998	52,107	358,105
V3 Companies of Canada Ltd.	75,649		75,649
Vallen	97,777		97,777
Van Alstine Project Management Inc.	327,211		327,211
Veritive Canada ULC	281,371	7,438	288,809
Viterra	88,322		88,322
W F Botkin Construction Ltd.	894,353		894,353
Wajax Power Systems	79,891		79,891
Wallace Construction Specialties Ltd.	146,074	577	146,651
Walters Industrial Mechanical Ltd.	48,361	32,025	80,386
Wappel Construction Co. Ltd.	4,412,566		4,412,566
Waterboy Supply Centre Ltd.	90,313		90,313
WBM Technologies Inc.	72,492	51,198	123,689

See accompanying notes.

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Expenditures - City of Regina

For the Year Ended December 31, 2018
(in dollars)

Payee	General Municipal	Police	Total
Weber Supply Company Inc.	143,584	3,433	147,018
Wesco Distribution Canada Inc.	58,079		58,079
Wesmech Sales (Prairies) Ltd.	94,590		94,590
Westcon Equipment & Rentals Ltd.	299,307	941	300,248
WestJet	30,029	50,619	80,649
Westridge Construction Ltd.	12,558,344		12,558,344
Wheat Country Van & Truck Rentals	63,522	1,337	64,859
Wheaton Chevrolet Corvette	306	89,732	90,039
Wilco Contractors Southwest Inc	2,844,025		2,844,025
Wil-Tech Industries Ltd.	68,983		68,983
Winacott Western Star & Sterling Trucks	59,343		59,343
Wingert Construction Ltd.	1,484,040		1,484,040
Wolseley Canada Inc.	52,048		52,048
Wolseley Waterworks Group	506,736		506,736
Workforce Software, LLC	192,771		192,771
WSP Canada Group Limited	179,148		179,148
WSP Canada Inc.	51,961		51,961
Xerox Canada Ltd.		52,142	52,142
YQR Ventures Inc.	64,839		64,839
Zu.Com Communications Inc.	640,596		640,596
Zw Group of Companies	445,700		445,700

See accompanying notes.

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Expenditures - The Regina Exhibition Association Limited

For the Year Ended December 31, 2018
(in dollars)

Payee	Total
Blue Cross	255,223
Centennial Foodservice	58,710
City of Regina	407,831
Coca Cola Refreshments Canada Company	84,474
Contemporary International Canada , ULC	103,243
Geanel Restaurant Supplies Ltd.	105,772
GFS Prairies Inc.	112,684
Independent's Choice Distribution	308,765
Kronos	97,292
Ledcor Construction Limited	1,808,989
Nite Staging & Sound	260,182
PCL Construction Management Inc.	864,802
Prairie Mobile Communications	87,197
R.W.D.S.U.	80,932
Regina Pats Hockey Club	201,803
Sask Workers' Compensation Board	189,550
SaskEnergy	253,437
SaskPower	886,878
SaskTel CMR	310,697
Stantec Architecture Ltd. (SAL)	161,360
Sysco	515,348
UniFirst Canada Ltd.	52,079
Vertical Building Solutions Inc.	137,275
Volante	264,919
WH Wines & Spirits Ltd.	649,123

See accompanying notes.

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Expenditures - Regina Public Library

For the Year Ended December 31, 2018
(in dollars)

Payee	Total
Acrodex Inc.dba PCM Canada	90,785
Ainsworth Inc.	76,416
Alliance Energy Ltd	68,683
Amazon	140,516
Bibliotheca Canada Inc.	204,271
Brown Communications Group Inc.	362,226
Canadian Video Services - Midwest Tape	413,997
Ceridian	95,351
City of Regina	619,129
Clark Roofing (1964) Ltd.	197,716
CUPE Local 1594	149,474
Deloitte LLP	78,750
Ebsco Canada Ltd.	51,294
ESTI Consulting Services	207,540
Howes Roof Consultants Inc.	205,516
Kone Inc.	51,219
Konica Minolta Business Solutions (Canada) Ltd.	78,575
Les's Cleaning Services	141,773
Library Bound Inc.	509,176
Library Services Centre	432,787
Marsh Canada Limited	76,804
McCOR Management (SK) Inc.	273,293
NewsWest Inc.	55,043
OTV Technologies	68,579
OverDrive, Inc.	90,547
Receiver General for Canada	574,508
Regina Civic Employees' Superannuation and Benefit Plan	2,019,481
Regina Public School Division No.4	377,659
Saskatchewan Information & Library Services	264,044
Saskatchewan Minister of Finance	149,541
SaskEnergy	103,633
SaskPower Corporation	278,182
SaskTel	137,005

See accompanying notes.

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Expenditures - Regina Public Library

For the Year Ended December 31, 2018
(in dollars)

Payee	Total
SBLP Southland Mall Inc.	525,929
SRG Security Resource Group Inc.	105,812
Star Facility Services Inc.	143,475
The Great West Life Assurance Company	526,656
United Library Services Inc.	69,845
WBM Technologies	238,471
Western Litho Printers Ltd.	53,130
Western Management Consultants	132,888
Westridge Construction Ltd.	75,718

See accompanying notes.

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Expenditures - Buffalo Pound Water Treatment Corporation

For the Year Ended December 31, 2018
(in dollars)

Payee	Total
Aecom Canada Ltd.	1,022,110
Aird & Berlis LLP	135,630
Associated Engineering (Sask) Ltd.	66,541
Brenntag Canada Inc.	145,276
CH2M Hill Canada Limited	384,723
Chemtrade West Limited Partnership	931,987
City of Regina	165,282
Cleartech Industries Inc.	452,729
Double K Excavating Ltd.	416,116
Egov Solutions Inc.	266,219
Fisher Scientific Ltd.	66,604
Kova Engineering (Saskatchewan) Ltd.	50,581
McDougall Gauley LLP	79,905
Pasqua Paving	423,764
Prominent Systems, Inc.	314,000
SaskEnergy	253,470
SaskPower Corporation	2,036,733
SNC-Lavalin	146,686
Westridge Construction Ltd.	65,720
Wood Environment & Infrastructure Solutions	100,376

See accompanying notes.

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Expenditures -
Economic Development Regina Inc.

For the Year Ended December 31, 2018
(in dollars)

Payee	Total
Ayden Creative	65,674
Gene's Realty Partnership	110,527
Great West Life Assurance Company	55,498
Path CoWork	118,179
Phoenix Group	185,761
Saskatoon Regional Economic Development Authority	106,743

See accompanying notes.

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Expenditures - Regina Downtown Business Improvement District

For the Year Ended December 31, 2018
(in dollars)

Payee	Total
Harvard Developments Inc.	70,290

See accompanying notes.

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Expenditures - Regina's Warehouse Business Improvement District

For the Year Ended December 31, 2018
(in dollars)

Payee	Total
B-Creative Group	131,006

See accompanying notes.

Notes to Expenditures
For the Year Ended December 31, 2018
(in dollars)

Note 1

Expenses have been reported in accordance with accounting standards and Subsection 9(b) of *The Cities Regulations*.

Note 2

Expenses include all payments $50,000 and over made by the City of Regina during 2018 from the following funds:

- General Operating and Capital Funds
- Water and Sewer Operating and Capital Funds
- Intergovernmental Services Fund

Expenses have also been reported for the Board of Police Commissioners, The Regina Exhibition Association Limited, the Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina Inc., Regina Downtown Business Improvement District and Regina's Warehouse Business Improvement District.

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DRAFT

May 14, 2019

To: Members
Finance and Administration Committee

Re: Lease Amendment Kings Park Area – Overnight Camping - Regina Auto Racing Club, South Saskatchewan Kart Club and Regina and Area Motocross

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RECOMMENDATION

1. That approval be granted to amend the leases of the Regina Auto Racing Club, South Saskatchewan Kart Club and Regina and Area Motocross Club to allow for overnight camping during events at each of the lessee's locations.

2. That Administration be authorized to finalize the terms and conditions of the lease addendum documents.

3. That the City Clerk be authorized to execute the Lease Addendum Agreement as prepared by the City Solicitor.

4. That this report be forwarded to the May 27, 2019 meeting of City Council for approval.

CONCLUSION

When considering the lease of City-owned land, standard procedure is for Administration to ensure that the land is made publicly available and leased at market rate. In this case, the non-advertised below market leases were approved by City Council in 2015 and 2016. City Council approval is therefore required to modify these agreements. If approved, the addendum to the leases would allow for onsite self-contained camping during events at each of the lessee's locations.

BACKGROUND

The City is currently leasing land within the King's Park Area to the Regina Auto Racing Club, South Saskatchewan Kart Club and Regina and Area Motocross Club. All three clubs are provincially registered non-profit organizations.

City Administration noted the presence of campers on site in 2018 and inquired with the clubs. It was discovered that camping had been taking place on the properties without the knowledge or consent of the City of Regina. Administration notified the clubs that camping was not an approved activity under their current leases and was not allowed.

The Regina Auto Racing Club, South Saskatchewan Kart Club and Regina and Area Motocross Club met with City Administration asking to formalize the activity of overnight camping.

Administration provided the process to seek approval which included a discretionary use permit from the RM as well as approval from the required City Departments and ultimately an amendment to their current leases being approved by City Council.

Subsection 101 (1) of *The Cities Act* stipulates that "No Council shall delegate: (k) the sale or lease of land for less-than-fair-market-value and without a public offering". *The Regina Administration Bylaw 41* requires City Council approval if: a lease term, including renewals, exceeds ten years; a lease is less-than-fair-market-value; or if the property has not been publicly identified for lease.

The purpose of this report is to seek approval to amend the leases with the Regina Auto Racing Club, South Saskatchewan Kart Club and Regina and Area Motocross Club to allow overnight camping during their recreational events.

DISCUSSION

The clubs are asking the City of Regina to amend their lease agreements to allow them to host overnight camping on their respective parcels. Because the land is outside of the City of Regina, the clubs have applied for and received development permits from the Rural Municipality (RM) of Sherwood. As part of the development permit conditions, dust control on Tower Road will be required to be provided by the clubs during their events and they will be required to submit a landscape plan for approval to the City and the RM. The clubs will not charge for camping and no hookups will be provided, all units would be self contained and operate under the "what they bring in they will take out" principle. No additional infrastructure will be required to support the clubs' request. Overnight camping will only be allowed during recreational events.

Two addendums are attached; Appendix A is a map showing the lease locations, Appendix B is a list of dates when overnight camping would take place at each location.

As a result of responses from the internal circulation, Administration is recommending overnight camping be allowed, subject to City Council approval, and the clubs meeting the requirements of the RM's Discretionary Use Permit.

The current lease agreements are as follows:

Tenant	**Area**	**Lease Commencement Date**
Regina Auto Racing Club	18 Ha / 44Acres	April 15, 2015
Regina and Area Motocross Club	6.5 Ha / 16 Acres	July 4, 2016
South Saskatchewan Kart Club	27.8 Ha / 68.7Acres	July 4, 2016

Leased Term: Ten years

Net Annual Lease Rate: $1,000 + GST

Lease Renewal Option: None

Advantages:

- Provides an economical way for out of town competitors to come to Regina and compete at the facilities.
- Allows the clubs to host larger events with attendance from locations farther away from Regina.
- Provides regulation of the activity of overnight camping on the subject properties.

Disadvantages:

- If approval to allow overnight camping is not provided, the clubs have stated some events would have to be cancelled causing hardship to their organizations.
- May draw public concern as there are approximately four commercially operated campgrounds in Regina and surrounding municipalities.

RECOMMENDATION IMPLICATIONS

Financial Implications

If the recommendations in this report are approved, net lease revenues will remain unchanged at $1,000 plus GST annually, tenants are responsible for the property taxes levied by the Municipality on the land they occupy.

Environmental Implications

Tenants in the Kings Park area must satisfy the requirements of the City of Regina's Environmental Services Department by submitting a Spill and Containment Plan annually. Any modifications that would affect water flow must adhere to the requirements of the Water Security Agency.

Policy and/or Strategic Implications

None associated with this report.

Other Implications

The terms and conditions of the current lease include the obligation for the lessee to meet all City of Regina requirements and RM of Sherwood bylaws and building/construction regulations. The planting of Ash trees will not be permitted.

Accessibility Implications

None associated with this report.

COMMUNICATIONS

A copy of this report and Council's decision will be provided to the Regina Auto Racing Club, South Saskatchewan Kart Club and Regina and Area Motocross Club.

DELEGATED AUTHORITY

As provided in section 101 (1) (k) of *The Cities Act*, the lease of City-owned property without a public offering and a lease at less-than-market-value rates cannot be delegated to the Administration and therefore requires the approval of City Council.

Respectfully submitted,

Shauna Bzdel, Director
Land & Real Estate

Respectfully submitted,

Barry Lacey, Executive Director
Financial Strategy & Sustainability

Report prepared by:
Mary Kuhn, Real Estate Officer, Real Estate Branch

Appendix A

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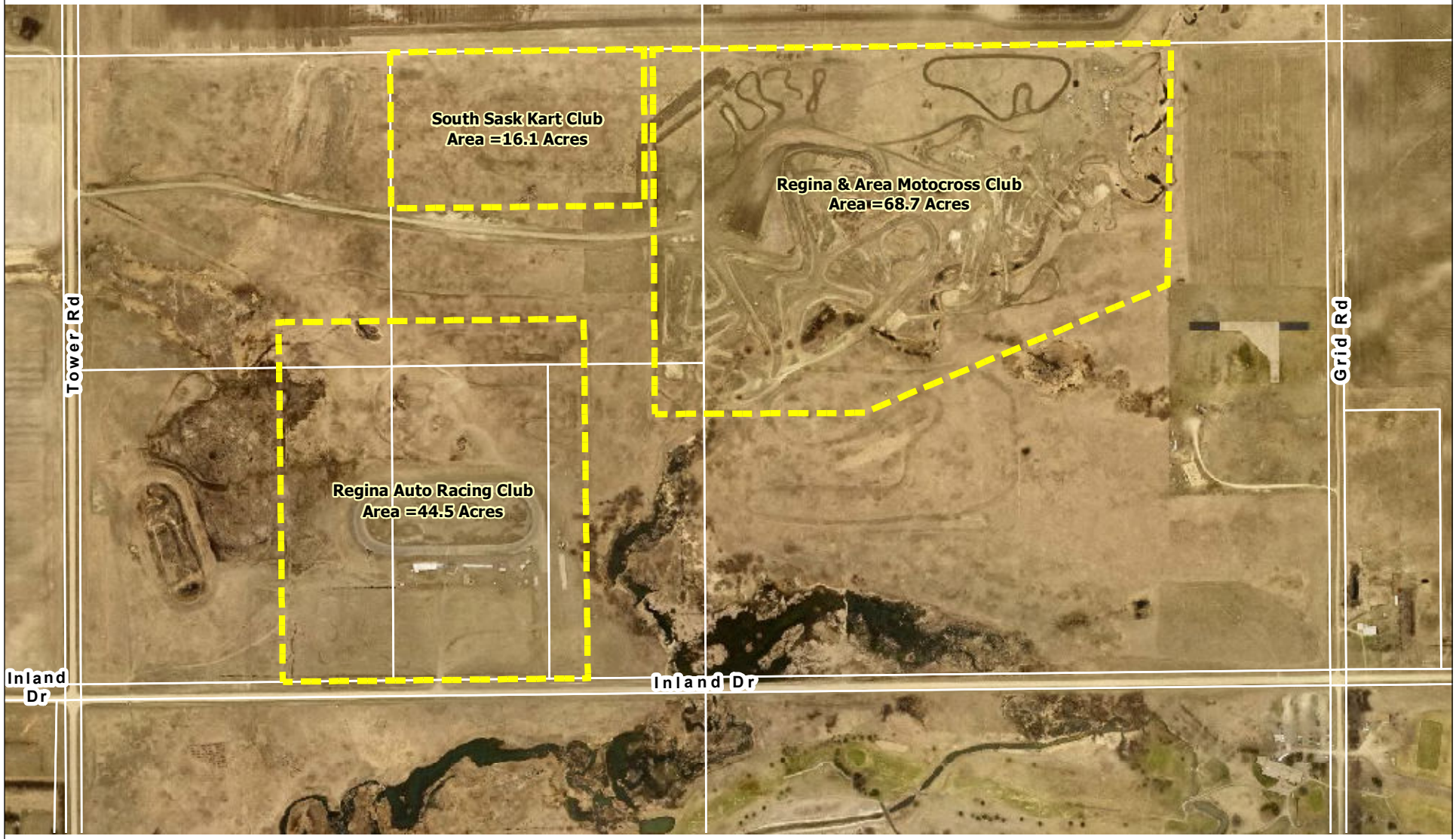

REGINA
Infinite Horizons
City of Regina

Financial Strategy & Sustainability/Land & Real Estate/Real Estate

Project: Leases Kings Park

Civic Address: NA - Kings Park Leased Land
Legal Description: SE 13-18-19-2 Ext 0, LSD 3- 13-18-19-2 Ext 14&15,
LSD 4- 13-18-19-2 Ext 17, LSD 5- 13-18-19-2 Ext 18, LSD 6- 13-18-19-2 Ext 19

N

Leased Land

19 Mar 2019 O:\RA\Real Estate\LotAdjust\Kings Park Map19vA Air.mxd

Any Dimensions shown are approximate values in metres

Appendix B

Proposed Camping dates.

South Sask. Kart Club Schedule

Average number of campers would be 4 units, with the possibility of up to 10 units on June 29.

May 19
June 15, 16, 23, 28, 29, 30
July 7, 20, 21
August 10, 11, 25
September 14, 15

Regina Auto Racing Club
August 17

Regina and Area Motocross Club
June 23
August 18