Finance and Administration Committee

Wednesday, June 10, 2020
9:00 AM

Henry Baker Hall, Main Floor, City Hall

Public Agenda
Finance and Administration Committee
Wednesday, June 10, 2020

APPROVAL OF PUBLIC AGENDA

ADOPTION OF MINUTES

Minutes from the meeting held on May 13, 2020

ADMINISTRATION REPORTS

FA20-8 2019 City of Regina Annual Report and Public Accounts

Recommendation
The Finance and Administration Committee recommends that City Council:

Approve the draft 2019 City of Regina Annual Report as outlined in Appendix A and the draft 2019 Public Accounts as outlined in Appendix B at its June 24, 2020 meeting.

FA20-9 Globe Theatre Redevelopment Project - Funding Contribution Agreement

Recommendation
The Finance and Administration Committee recommends that City Council:

1. Authorize the Executive Director, City Planning & Community Development, to review, approve, negotiate and enter into a Contribution Agreement between the City of Regina and the Globe Theatre for its redevelopment project.

2. Authorize the City Clerk to execute the Contribution Agreement after review by the City Solicitor.

3. Allocate that funding for this project come from the Recreation/Culture Capital Program.

4. Remove item FA20-6 from the List of Outstanding Items for the Finance and Administration Committee.

5. Approve these recommendations at its June 24, 2020 meeting.

FA20-10 Heritage Building Rehabilitation Program 2915 14th Avenue - Mayfair Apartment

Recommendation

The Finance and Administration Committee recommends that City Council:

1. Approve a Tax Exemption for the property known as Mayfair Apartments, located on Lot 41 Block 437 and Plan 98RA28311, addressed at 2915 14th Avenue (as shown in Appendix A), in an amount equal to the lesser of:
   a) 50 per cent of eligible costs for the work described in Appendix C-2; or
   b) An amount equivalent to the total property taxes payable for 10 years

2. Direct the City Solicitor to prepare the necessary bylaw and agreement with the following conditions:
   a) That the property possesses and retains its formal designation as a Municipal Heritage Property in accordance with *The Heritage Property Act*.
   b) That the property owner submits detailed written documentation of payments made for the actual costs incurred (i.e. itemized invoices and receipts) in the completion of the identified conservation work. If actual costs exceed the corresponding estimates by more than 10 per cent, the property owner shall provide full particulars as to the reason(s) for such cost overruns. The City of Regina may decline to approve any cost overrun, or portion thereof, if considered not to be reasonably or necessarily incurred for eligible work.
   c) That work completed and invoices submitted by September 30 each year, would be eligible for the Tax Exemption for up to 50 per cent of the cost of approved work.
   d) That the Executive Director of City Planning & Community Development or designate be authorized under the tax exemption agreement to make all determinations regarding reimbursements of the cost incurred for work done to the property based on the City of Regina's Heritage Building Rehabilitation Program and the Conservation Plan for the property (Appendix C-1 to this report).

3. Authorize the Executive Director of City Planning & Community Development or designate to apply to the Government of Saskatchewan on behalf of the property owner for any exemption of the education portion of the property taxes that is $25,000 or greater in any year during the term of the exemption.

4. Approve these recommendations at its meeting on June 24, 2020.

FA20-11 2019 Annual Debt Report

Recommendation
The Finance and Administration Committee recommends that City Council:

Receive and file this report at its June 24, 2020 meeting.

FA20-12 2019 Annual Reserve Report

Recommendation
The Finance and Administration Committee recommends that City Council:

1. Instruct the City Solicitor to amend Schedule A of *The Regina Administration Bylaw,* No. 2003-69 to amend the minimum and maximum amounts for the Regina Police Service General Reserve and Regina Police Service Radio Equipment Reserve to the following:
    a. The Regina Police Service Radio Equipment Reserve minimum limit be set at $65,000 and the maximum limit be set at $300,000.
    b. The Regina Police Service General Reserve minimum limit be set at $300,000 and the maximum limit remains unchanged at $4 million.

2. Approve a transfer of $368,000 from the Winter Road Maintenance Reserve to the General Fund Reserve.

3. Approve the recommendations at its June 24, 2020 Meeting.

ADJOURNMENT

AT REGINA, SASKATCHEWAN, WEDNESDAY, MAY 13, 2020

AT A MEETING OF FINANCE AND ADMINISTRATION COMMITTEE

HELD IN PUBLIC SESSION

AT 9:00 AM

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 Lori Bresciani (Videoconference)
Councillor Jason Mancinelli (Videoconference)
Councillor Joel Murray (Videoconference)
Councillor Barbara Young (Videoconference)

Also in Attendance: Council Officer, Ashley Thompson
City Solicitor, Byron Werry (Videoconference)
City Manager, Chris Holden
Executive Director, City Planning & Community Dev., Diana Hawryluk (Videoconference)
Executive Director, Financial Strategy & Sustainability, Barry Lacey

APPROVAL OF PUBLIC AGENDA

Councillor Joel Murray moved, AND IT WAS RESOLVED, that the agenda for this meeting be approved, as submitted, and that the items and delegations be heard in the order they are called forward by the Chairperson.

ADOPTION OF MINUTES

Councillor Barbara Young moved, AND IT WAS RESOLVED, that the minutes for the meeting held on February 12, 2020 be adopted, as circulated.

ADMINISTRATION REPORTS

FA20-7 Property Tax Exemption Request - 5000 & 5800 Armour Road

Recommendation

The Finance and Administration Committee recommends that City Council:

1. Exempt the properties identified as 5000 & 5800 Armour Road from property taxes in accordance with the percentages outlined in Option 1 of Appendix C of this report.

2. Direct the City Solicitor be instructed to prepare the necessary bylaw to provide for the additional tax exemptions described in Recommendation 1.

3. Approve these recommendations at its May 27, 2020 meeting.

Councillor Jason Mancinelli moved that the recommendations contained in the report be concurred in.

Councillor Lori Bresciani moved, in amendment that:

1. **Provide Mitigation for all agricultural properties affected by the boundary alteration in the New Neighbourhood (300k Population) category, as outlined in Appendix C of this report.**

2. **Direct the City Solicitor be instructed to prepare the necessary bylaw to provide for the additional tax exemptions described in Recommendation 1.**

3. **Approve these recommendations at its May 27, 2020 meeting.**

The Chair called the vote on Councillor Bresciani's amendment.

Councillor Lori Bresciani	**Yes**
Councillor Sharron Bryce	**No**
Councillor Joel Murray	**No**
Councillor Jason Mancinelli	**No**
Councillor Barbara Young	**No**

The motion was put and declared LOST.

The Chair called the vote on the main motion.

Councillor Lori Bresciani	**Yes**
Councillor Sharron Bryce	**Yes**
Councillor Joel Murray	**Yes**
Councillor Jason Mancinelli	**Yes**
Councillor Barbara Young	**Yes**

The main motion was put and declared CARRIED.

FA20-6 Globe Theatre Redevelopment Project - Funding Contribution Agreement

Recommendation

The Finance and Administration Committee recommends that City Council:

1. Authorize the Executive Director, City Planning & Community Development to review, approve, negotiate and enter into a Contribution Agreement between the City of Regina (City) and the

Globe Theatre for its redevelopment project.

2. Authorize the City Clerk to execute the Contribution Agreement after review by the City Solicitor.

3. Allocate that funding for this project come from the Recreation/Culture Capital Program.

4. Approve this report at the May 27, 2020 City Council meeting.

Councillor Joel Murray moved that the recommendations contained in the report be concurred in.

(Councillor Young left the meeting)

Councillor Joel Murray withdrew his motion of concurrence.

Councillor Lori Bresciani moved, AND IT WAS RESOLVED, that this report be referred to Administration bring back a report to the Finance and Administration Committee meeting on June 10, 2020 on the following:

- **Fundraising initiatives conducted by the Globe Theatre and any future planned fundraising**
- **Grants the Globe Theater has applied for and received and grants they plan to apply for**
- **Impacts of Covid-19 on their projections moving forward and the re-opening plans**
- **Future financial plans**
- **Budget for 2020 and projections for next year**
- **Impacts of the City's Investments, including potential changes to the Globe Theatre's business model**
- **Public engagement from both the Globe Theatre and the City of Regina**

The Chair called the vote on Councillor Bresciani's amendment.

Councillor Lori Bresciani	**Yes**
Councillor Sharron Bryce	**Yes**
Councillor Joel Murray	**Yes**
Councillor Jason Mancinelli	**Yes**

The motion was put and declared CARRIED.

ADJOURNMENT

Councillor Lori Bresciani moved, AND IT WAS RESOLVED, that the meeting adjourn.

The meeting adjourned at 10:05 a.m.

_____ _____

Chairperson Secretary

2019 City of Regina Annual Report and Public Accounts

Date	June 10, 2020
To	Finance and Administration Committee
From	Financial Strategy & Sustainability
Service Area	Financial Services
Item No.	FA20-8

RECOMMENDATION

The Finance and Administration Committee recommends that City Council:

Approve the draft 2019 City of Regina Annual Report as outlined in Appendix A and the draft 2019 Public Accounts as outlined in Appendix B at its June 24, 2020 meeting.

ISSUE

The draft 2019 Annual Report, included in Appendix A, describes the corporation's service efforts and accomplishments from a financial and non-financial perspective. As well we have attached a summary of the Annual Report in Appendix B. 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 C includes the draft 2019 Public Accounts which details major expenditures for the year of 2019 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.*

IMPACTS

Financial Impact

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.

Policy/Strategic Impact

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 OPTIONS

This report provides financial and non-financial historical information for the year ended December 31, 2019.

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.

DISCUSSION

2019 Annual Report

The draft 2019 City of Regina Annual Report in Appendix A provides an overview of the financial and non-financial accomplishments of the corporation for the previous year. Appendix B provides a two-page highlight document of the Annual Report.

Non-Financial Accomplishments

This year's report continues the practice of reporting on actions and decisions taken in 2019 in accordance with the Official Community Plan (OCP), fulfilling Council's commitment in Section E of the OCP to report on progress related to the plan's implementation. The report also includes updates on the City's performance related to targets established within the OCP. These can also be found at Regina.ca/ocp.

The report also includes information on the City's progress in implementing its strategic plan. In 2019, 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 the foundations in place through organizational structure, operating policies and procedures so that the long-term vision of the OCP can be achieved.

The City of Regina has, for four 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 among the lowest operating costs 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

Consolidated Statement of Financial Position and Consolidated Statement of Change in Net Financial Assets

The Consolidated Statement of Financial Position is the municipal equivalent of the private sector's Balance Sheet. Among other details, it reports 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 2019 net financial asset position is $34.9 million.

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 $2.4 billion.

The City of Regina's accumulated surplus grew by $102.1 million in 2019. This is attributable to an increased investment in tangible capital assets of approximately $90.2 million as well as an increase in net financial assets of $10.3 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, net financial assets are increasing which means that the City has 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 $102.1 million, $35.4 million was contributed assets which are not cash, but rather tangible capital assets transferred from developers, and which the City now maintains from future revenues. Second, there is a cash outflow of $157.5 million to invest in tangible capital assets, which is not included as an expense, however, amortization of $101.1 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, 2019.

2019 Public Accounts

In compliance with provincial legislation and regulations, Public Accounts discloses financial information for 2019. 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.
Employee Remuneration	Provides information on employee salaries of more than $50,000 including any retroactive pay relating to prior years paid during 2019.	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.	

DECISION HISTORY

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 4/22/2020

Respectfully Submitted,

Barry Lacey, Exec. Director, Financial Strategy & Sustainability 6/1/2020

Prepared by: Breanne Howden, Sr. Financial Reporting & Policy Advisor

ATTACHMENTS

Appendix A 2019 Annual Report
Appendix B 2019 Highlights
Appendix C 2019 Public Accounts-c

2019 Annual Report

for the fiscal year ended December 31, 2019

City of Regina, Saskatchewan

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

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, 2018. 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, 2018

Christopher P. Morrill

Executive Director/CEO

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Message from the City Manager

June 24, 2020

His Worship the Mayor and Members of City Council.

I am pleased to submit the City of Regina's 2019 Annual Report, pursuant to Section 155 of *The Cities Act*.

As I write, the City of Regina, like all municipalities across Canada, is currently facing unprecedented challenges resulting from the COVID-19 coronavirus pandemic. Although the future impacts of this crisis are uncertain, I have great confidence in our community, City Council and Administration as we continue to pull together to meet the challenges ahead and move our city forward.

The 2019 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 and service results. I am proud to acknowledge that after measuring our operational performance against national benchmarks from Municipal Benchmarking Network Canada (MBN Canada), Regina remains one of the most efficiently managed municipalities in the MBN Canada network.

The City's mission – w*e are dedicated to building a strong community by providing reliable, sustainable services* – has driven our planning and prioritization for the past year. In 2019, the Administration continued to implement our 2018-21 Strategic Plan, *Making Choices Today to Secure Tomorrow*. A key objective of the plan is to ensure financial sustainability into the future. Over the last few years, the City has been able to achieve close to $12 million in operational savings. In 2019, a management review was completed which established a new structure for the City that is even more equipped to deliver on this objective. The review resulted in $3 million cost-saving efficiencies that allowed for funding to be redirected to City priorities, and departmental changes that better support a modern, citizen-centric organization.

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). The preparation and presentation of the financial statements and related information contained in this report is the responsibility of the City management. 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 2019 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 divided (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 2019:

- The City's (consolidated entity) net financial assets increased in 2019 by $10.3 million to a total of $34.9 million. This is generally attributable to an increase in cash and investments, partially offset by a decrease in accounts receivable.
- Total revenues in 2019 were $765.9 million, an increase of $29.4 million from 2018. Total expenses in 2019 were $663.8 million, an increase of $64.7 million from 2018.

Planning, development and monitoring of the annual operating and capital budgets are fundamental to the City's financial administration. For 2019, the City's General Operating Fund ended the year with an operating surplus of approximately $7 million. The surplus is determined on a basis consistent with the presentation of the 2019 General Operating Budget before PSAS standards are consolidated and applied.

The City's achievement in providing accurate and articulate financial statements for the period ending December 31, 2018 was recognized by the Government Finance Officers Association of the United States and Canada (GFOA) for the 27th consecutive year.

Respectfully submitted,

Chris Holden
City Manager

Message from the Mayor

June 24, 2020

Dear Regina citizens,

On behalf of City Council, I am pleased to present to you the 2019 City of Regina Annual Report.

I write this at a time of deep uncertainty as the city, province, nation, and world struggle to combat the spread of the COVID-19 coronavirus pandemic. This is a true test of our ability to respond to unprecedented, unexpected emergencies while maintaining the essential services our residents need to ensure their health and safety. City Council is extremely proud that our community is responding in such a positive way. We are a strong and caring community, and we will continue to work together to support all our residents to make sure we get through this together.

In times like these, I am given comfort by the strong performance of our City Council and Administration. We are fortunate to have employees that ensure Regina continues to grow in a smart, sustainable way while delivering the best value we can for taxpayer dollars. Whether it is finding $3 million in annual savings in a single budget year or refining programs to provide the maximum level of community support possible, we are fortunate to have such a high-performing leadership team.

This high performance was recognized in several ways in 2019. The stellar financial stewardship of our Administration resulted in S&P Global upgrading the City of Regina's credit rating to AAA, the highest-possible level. This acknowledges our long-term financial planning and extremely strong financial management. Regina's Planning and Development Services Department was honoured for its work on the Underutilized Land Study, receiving the Excellence in Planning Award from the Saskatchewan Professional Planners Institute. Our iconic Mosaic Stadium was recognized by the Rick Hansen Foundation's Accessibility Certification Program, the first stadium in Canada to receive a Gold-level certification for the extensive efforts made to create an effective, safe, and satisfying user experience for the disabled. The United Nations' Arbor Day Foundation also recognized Regina as one of the Tree Cities of the World, praising the city's planning and care of urban trees and forests.

These acknowledgements reflect the important emphasis our City and residents place on quality of life. The City of Regina works hard to strike a balance between keeping taxes low, renewing infrastructure, and making this a wonderful place to live, work and invest. Survey results show

residents are satisfied with the direction we have taken in recent years, with 73 per cent believing we are on the right track to be a better city in 10 years and 61 per cent agreeing the City effectively and efficiently delivers services on a daily basis.

The City delivers effectively on our residents' highest priorities, such as infrastructure investment. In 2019, the City put $83.9 million into construction, with 34 kilometres of paved roads renewed and 22 kilometres of sidewalks were replaced. Expressway lighting was installed along the Ring Road to improve visibility and safety, with more to come in 2020. The first year of a two-year beautification and improvement project has been completed along Victoria Avenue downtown, creating a more pedestrian-friendly downtown with new accessible and wider sidewalks, new boulevards, larger curbs and enhanced street lighting to better serve our community. Extensive sewer and water pipe relining was also carried out, as well as the replacement of water pipes and service connections.

The City of Regina is committed to sustainability, with City Council voting to make our operations, fleet, and buildings 100 per cent sustainable by 2050. The Administration continues to work on recommendations concerning solar energy generation and automated vehicles, and we will host a conference focused on sustainability later in 2020. This will help inform our next steps towards making Regina a sustainable community. Meanwhile, we continue to make progress towards our goal of diverting 65 per cent of residential waste away from the landfill. In 2019, we opened a permanent leaf and yard waste depot, increasing the amount of material received in 2019 by more than three times. A pilot program for recycling at 12 City facilities increased the amount of material diverted at each facility from 10 per cent to 49 per cent. An educational program was also put in place to help residents make sure they put the proper materials in their blue recycling bins as well.

I am also proud of the City's efforts to move Reconciliation forward in our community. In October we unveiled our 40-foot long Reconciliation Wall display, a permanent legacy to the contribution of Indigenous peoples in Regina's history. Regina, which in 2011 became the first Canadian municipality to fly a Treaty flag, held a ceremony in June to raise the Treaty 4 and Metis flags at the mâmawêyatitân centre. Reconciliation Regina, the community group formed by the City to create an action plan to focus and progress our work on reconciliation, held several events including a Youth Empowerment Symposium on Truth and Reconciliation and Orange Shirt Day.

This simply scratches the surface of the efforts made by the City of Regina in 2019. You will find much more detail in the report that follows, and I encourage all Reginans to take the time to peruse this document. 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

Overview

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Regina at a glance

Capital of Saskatchewan

Also known as the queen city

Regina

More than **500,000** hand-planted trees maintained by the City and residents (36% City-owned), and more than **100** parks

Established as a city in **1903**

118.4 km² land area

Household income per capita *(2019, Conference Board of Canada)* **52.9K**

$258,400 2019 average housing price

Average house in Canada is $517, 124 (Canadian Real Estate Association)

1,226 km of roads

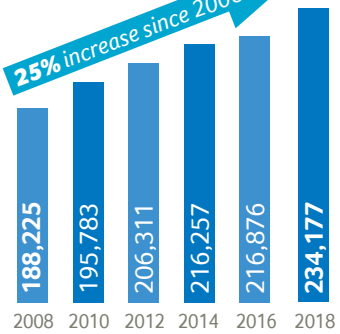
577 m above sea level

2.49 million visits/stays per year *(2017 Economic Development Regina)*

Population

(2018 City of Regina Planning & Development Services)

25% increase since 2008



Metropolitan area **257,337** residents

40,000 residents identify as a visible minority

20,000 identified as having Aboriginal ancestry

36.5 median age *(2016 Census)*

The City's Official Community Plan projects the population will grow to **300,000** in the next 20 years

Economy *(2019 Statistics Canada)*

69.6% labour force participation rate

0.3% increase in **GDP**

Consumer Price Index annual inflation of **1.5%**

5.1% Regina Central Metropolitan Area unemployment rate

Top Industries

- Primary and Secondary Schools
- Retail trade
- Post-Secondary Education
- Food and Beverage Services
- Hospitals
- Finance
- Information and Cultural Industries
- Provincial Government
- Wholesale trade
- Construction

3 post-secondary institutions

University of Regina, Regina Campus of Saskatchewan Polytechnic and First Nations University of Canada

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. The City of Regina uses a ward system for electing Regina City Council. The Mayor is elected at large and one Councillor is elected for each of the 10 wards.

City Council's primary responsibility is to provide policy direction for the operation of the City. Council also sets the 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 of Regina 2016-2020 Council Members:

Ward 1 Councillor
Barbara Young

Ward 2 Councillor
Bob Hawkins

Ward 3 Councillor
Andrew Stevens

Ward 4 Councillor
Lori Bresciani

Ward 5 Councillor
John Findura

Ward 6 Councillor
Joel Murray

Ward 7 Councillor
Sharron Bryce

Ward 8 Councillor
Mike O'Donnell

Ward 9 Councillor
Jason Mancinelli

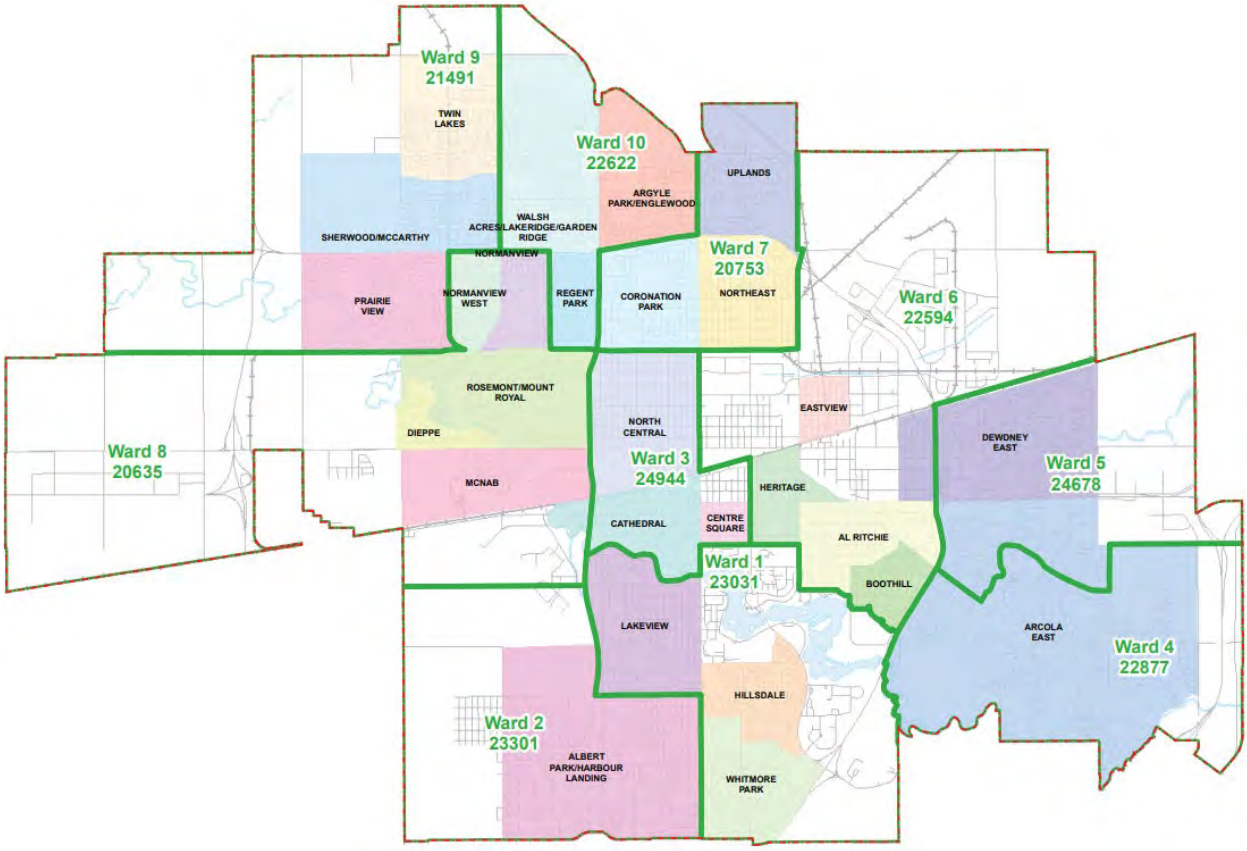
Ward 10 Councillor
Jerry Flegel

New Electoral Ward Map

In early 2019 the City of Regina reviewed its ward boundaries in preparation for the 2020 municipal election. The new ward boundaries ensure the population of each ward is similar in number and every resident's vote has the same value as that of the next person, and that each resident has equitable representation from their ward councillors.

A review was required due to the growth Regina has seen since the last boundary review in 2014, as some wards had fallen outside of the 10 per cent variation limit established by section 60 of *The Cities Act*.

The City's 2020 Municipal/School Board Election will be held on November 9, 2020 where members of Council will be voted into the new ward boundaries:



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. This 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.

Awards and Recognition

AAA credit rating

S&P Global

In 2019, the City of Regina received the highest possible credit rating awarded by S & P Global, demonstrating the City's very strong financial management practices, long-term financial planning capabilities, and stewardship of public funds.

Accessibility Certified Gold

Rick Hansen Foundation Accessibility Certification (RHFAC) Program

Mosaic Stadium is the first stadium in Canada to receive the national rating and is the first site in the province of Saskatchewan. RHFAC rates the level of meaningful access, based upon the holistic user experience of people with varying disabilities affecting their mobility, vision and hearing. This certification demonstrates the City of Regina's commitment to removing barriers and improving accessibility for visitors of all abilities.

Tree Cities of the World designation

Food and Agriculture Organization of the United Nations
Arbor Day Foundation

The City of Regina was among nine Canadian cities in 2019 to be recognized with the "Tree Cities of the World" designation. This international program recognizes cities across the world that meet the five core standards for care and planning of urban trees and forests. Regina has more than 500,000 hand-panted trees maintained by the City and residents, and just over 179,000 trees in its street and park inventory. This total is growing to meet the Official Community Plan's goal of one tree per person in public spaces.

Excellence in Planning Award

Saskatchewan Professional Planners Institute

The City of Regina's Planning and Development Services Department received this recognition for the Underutilized Land Study (ULS). The ULS was developed under the City's Intensification Work Plan to help move the City towards its 30 per cent intensification goal of the Design Regina: The Official Community Plan. The study looked at regulatory, environmental, social and economic barriers to private sector redevelopment of various types of underutilized sites in Regina.

International Accreditation

Commission of Fire Accreditation International

Regina Fire and Protective Services became one of only eight other fire departments in Canada to achieve International Accreditation. This accreditation, which is valid until 2022, recognizes the fire department is continuously meeting industry standards and making improvements to their services, including response times and improved data integrity.

What we Heard

The City of Regina conducts an annual Citizen Satisfaction Survey to explore how Regina citizens feel about the City, including quality of life, municipal services, taxation and communications. Here are some key results from 2019.

77%
are satisfied with the quality of City communications

72%
were satisfied with their most recent contact

65%
believe the City offers meaningful opportunities for its residents to participate and provide input on programs, services and plans

73%
believe Regina is on the right track to be a better city 10 years from now

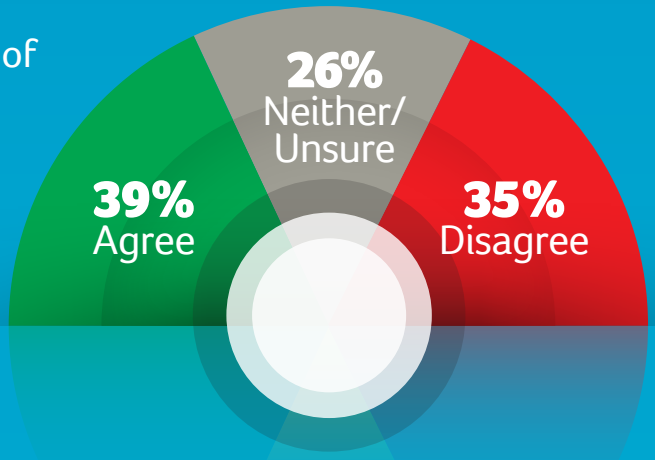
61%
feel the City effectively and efficiently delivers services on a daily basis

82%
agree that civic recreation facilities are an important part of what makes cities like Regina a good place to live.

Top issues for Regina residents

- Road condition/ construction/repairs
- Public safety/ crime/policing
- Infrastructure

The City does a good job of balancing meeting the community's needs with affordability for property taxpayers.



Major Highlights of 2019

Investing in infrastructure

Regina residents consistently identify infrastructure as a top spending priority. Investing in infrastructure renewal extends the life of the City's assets and provides safety and improved quality of life for citizens.

Several major road construction projects were completed in 2019, successfully delivering on the City's objective to provide safe and quality roadway infrastructure services to our community.

- Approximately 34 kilometres (km) of paved roads were renewed, and 22 km of sidewalks were replaced. In addition, 20 km of gravel and paved alleys were refreshed and reconstructed, and two major bridge structures were replaced.
- Expressway lighting was installed along a three km section of Ring Road to improve visibility and increase safety for drivers on our road network. The second phase of the project will be completed in 2020.
- Victoria Avenue received substantial infrastructure upgrades, incorporating elements from the Official Community Plan and Transportation Master Plan. Improvements have created a more pedestrian-friendly downtown with new accessible and wider sidewalks, new boulevards, larger curbs and enhanced street lighting to better serve our community. The second phase of the two-year project is to be completed in 2020.

Investment in infrastructure also includes projects that ensure continued delivery of safe and efficient water, wastewater and drainage service to the community.

- Existing underground infrastructure were rehabilitated by relining six km of water pipes and relining 25 km of wastewater pipes.

- 1.56 km of water pipes and 170 water service connections were replaced.
- The newly installed infrastructure helped prevent a significant wastewater spill during a major summer storm.

Sports, culture and recreation funding moved forward several key initiatives for the City in 2019.

- Extensive public engagement was conducted for the new Maple Leaf and Wascana Pools, and design of Maple Leaf Pool was completed.
- Funding for the Globe Theatre redevelopment project will restore a heritage building and major cultural resource in Regina's downtown. The municipal funding leverages commitments from both the federal and provincial governments.

Waste reduction initiatives

The City continued its commitment toward environmental sustainability and achieving Council's goal of 65 per cent diversion of residential waste from the Landfill through several initiatives that encouraged citizens to reduce, reuse and recycle:

- A permanent leaf and yard waste depot location was opened at the Landfill, receiving 2,660 tonnes of waste in its first season of operation. This exceeds the capacity of an Olympic-sized swimming pool (2,500 tonnes) and is more than three times the amount of material received in 2018 at seasonal locations throughout Regina. The leaf and yard waste is diverted from the Landfill and refined into compost. The compost is used for various purposes by the City's contractor including selling it to the market and a portion being returned to residents for use.
- The Green Routine pilot was introduced at twelve City facilities for both City employees and the public to compost, recycle and keep waste out of the landfill. Between June 2019 and September 2019, the waste diversion rate at these facilities rose from 10 per

cent to 49 per cent. Next steps will explore how the program might be implemented at all City facilities and subsequently in schools, malls, and other organizations in the city.

- The City's Treecycle Program provided residents with free recycling of Christmas trees and diverted 32 tonnes of trees from the Landfill. The collected trees were taken to a local composter and turned into nutrient-rich compost.
- Numerous Household Hazardous Waste Days were held for residents to drop-off their hazardous household materials to be recycled and disposed of in an environmentally responsible manner. This helped prevent the environmentally harmful disposal of household hazardous waste in garbages or by pouring items down the drain or stormwater sewers. Overall, 122 tonnes (122,000 litres) of hazardous waste was collected.
- Improved operational processes at the landfill through improved waste compaction and decreased soil use saved landfill space equivalent to 100 days of waste.
- The City's CartSmart Team took to the streets in the fall to find out if Regina residents were recycling the right stuff. Using 'Good Job' and 'Oops' stickers the program recognized good recycling behaviour and educated residents about items that don't belong in the blue cart. Over 2,000 carts were assessed during the program with the following results:
    - 28 per cent of recycling carts received 'Good Job' stickers
    - 72 per cent of recycling carts received an "Oops" tags
    - 36 per cent of carts with "Oops" tags made improvements when revisited

  Through additional education and information, it is expected these results will improve as residents stated they would recycle more if they were more confident about what can and can't go in the recycling cart.

Indigenous engagement

The City continues to support the development of Reconciliation Regina to engage with Indigenous and community organizations to create a response to the Truth and Reconciliation Commission's 'Call for Action.'

- The Reconciliation Wall – a permanent legacy to the contribution of Indigenous Peoples in the development of our city – was revealed on the main floor of City Hall on October 30, 2019.
- The City, in collaboration with several local, provincial and federal partners, hosted the community's 7th celebration of

National Indigenous Peoples Day on June 21. This day is a unique opportunity for our entire community to learn more about the unique heritage, diverse cultures and outstanding achievements of First Nations, Inuit and Métis peoples in Canada.

- A Treaty 4 and Metis flag-raising ceremony was held on June 4, 2019 to officially launch and celebrate a working relationship between mâmawêyatitân centre and the Regina Exhibition Association Limited (REAL) as neighbouring business and service providers in the community.
- Several Reconciliation Regina events were held, including the April 4 Youth Empowerment Symposium on Truth and Reconciliation in our Community at the Royal Saskatchewan Museum, and Orange Shirt Day on September 30. Orange Shirt Day recognizes the harm done to generations of children by residential schools and is an opportunity for Indigenous Peoples, local governments, organizations, educational institutions and communities to come together in the spirit of reconciliation and hope for generations of children to come.

Approval of master plans and major policies

To advance the City's Official Community Plan, the development and implementation of Master Plans are a priority. Master Plans ensure long-term sustainability and delivery of services that meet the needs of the broader community. Continuing to grow the number of established Master Plans are critical to guiding service delivery.

In 2019 several Master Plans were approved:

- The Wastewater Master Plan outlines the goals and strategies to achieve long-term sustainability of the city's wastewater system which examines levels of service, risk mitigation and accommodating for growth. Reliable wastewater service is essential to the health and safety of the community. The City is committed to providing wastewater service to citizens and planning for a sustainable wastewater service and system.
- The Recreation Master Plan provides direction on priorities for the investment in recreation programs and facilities. The Plan provides guidance for the future of publicly supported recreation opportunities and services, and was developed through engagement with key partners, stakeholders, and the general public, combined with diligent research and a realistic assessment of the current state of recreation in Regina.
- A new Zoning Bylaw was approved by Council following extensive public consultation throughout 2019. The Zoning Bylaw regulates land use and development on all properties

within the City of Regina and facilitates the development goals and objectives of the Official Community Plan. It fosters the development of complete neighbourhoods where residents of all ages have the access they need to housing, work and services that enhance their quality of life.

Enhancing service through technology

The City is constantly looking for ways to use new and improved technology to provide better, more efficient, modern services to citizens.

- A new, mobile-friendly Regina.ca was launched in 2019 to create a better online experience for citizens looking for information about City programs and services. The new website also lays the foundation for future enhancements to online services for residents.
- The launch of the PaybyPhone app in Regina provides motorists a new parking payment option when heading downtown. While coins are still accepted at meters, drivers now also have the convenience of using their smartphone to pay for metered parking in Regina's downtown.
- Provincial and City of Regina regulations are now in place to allow ridesharing companies to operate in Regina, thus expanding the city's transportation options. Rideshare companies must meet all regulatory requirements set out in the *Vehicle for Hire Act* and the *Vehicle(s) for Hire Bylaw No. 2019* and obtain a Transportation Network Company licence from the City of Regina.
- Enhancements to My Account provided additional self-serve options for citizens accessing their property and assessment information online.

The Environment in Which We Work

Economic Profile

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 EVRAZ, a vertically-integrated steel, mining and vanadium business; Viterra, a leading grain and oilseeds marketer and handler; the Co-op Refinery Complex, the world's first cooperatively-owned refinery; and AGT Foods and Ingredients, one of the largest suppliers of value-added pulses, staple foods and food ingredients in the world. 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.

Regina's gross domestic product (GDP) growth is expected to make only marginal gains in the coming years. Regina experienced 0.3 per cent GDP growth in 2019, and the 2020 forecast is a 1.5 per cent increase. Note: this projection preceded the 2020 emergency response to the COVID-19 pandemic, for which the full economic impact is yet unknown.

Organization Profile

More than 60 City services are delivered each year by approximately 2,800 permanent employees, as well as casual and part-time workers who account for the equivalent of another 360 full-time positions. Many services such as sport, culture and recreation programs are also delivered in partnership with community organizations, and by private businesses as in the case of services such as Paratransit and water treatment.

The City can provide these services through 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.

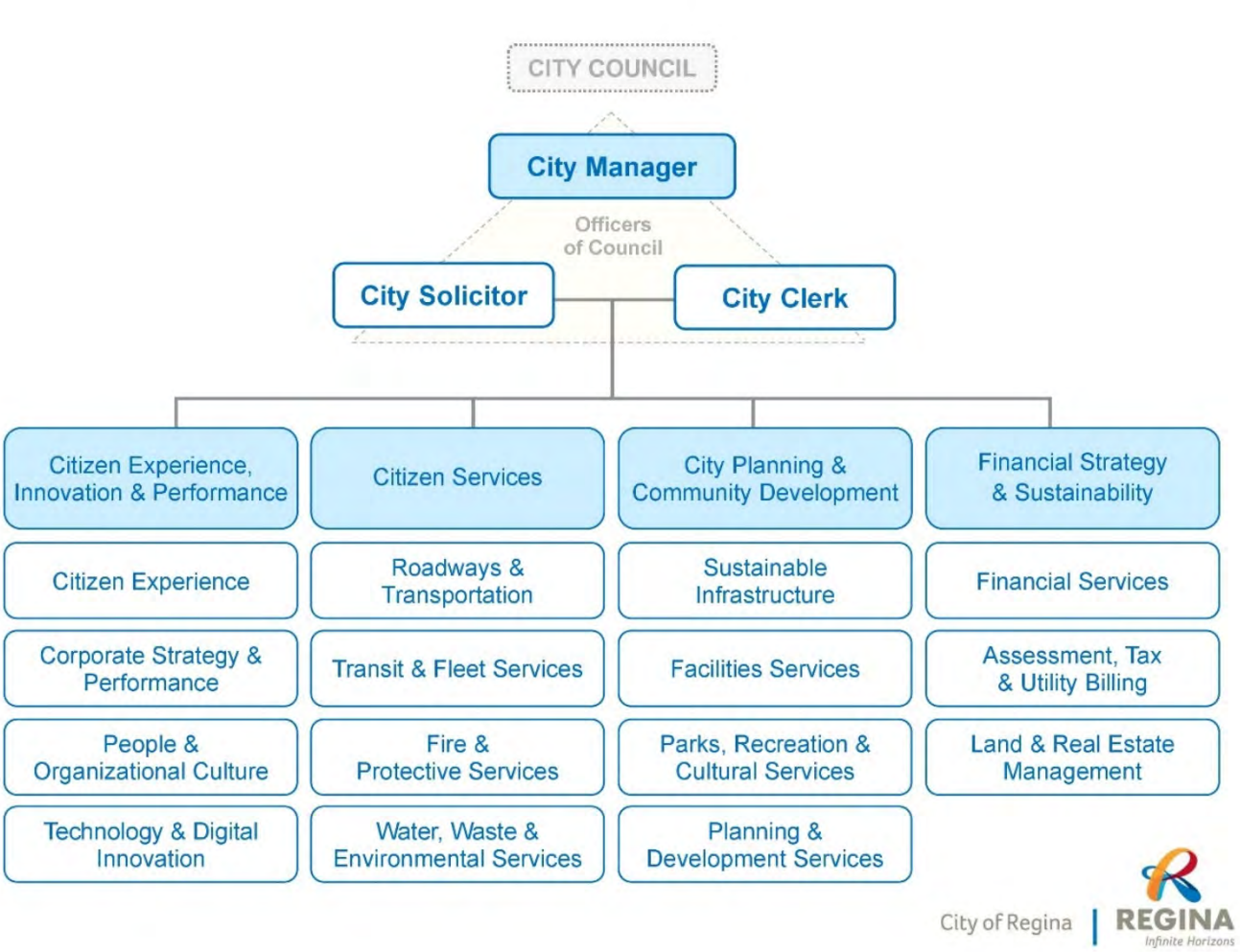
In 2019, a management review was completed to ensure the organization's leadership structure is well positioned to deliver on the City of Regina's vision and mission. The review resulted in cost-saving efficiencies and departmental changes that will better support a modern, citizen-centric organization. In addition to the Officers of Council, which include the offices of the City Manager, the City Clerk, and the City Solicitor, the City's new four divisions are:

- *Citizen Experience, Innovation & Performance* plans and supports organizational change that modernizes our traditional business lines and the services citizens rely on every day. Together it integrates people, strategy, process and technology to create an environment that sparks innovation, transforms services and changes our workplace culture. This division consists of four departments: Citizen Experience, Technology & Digital Innovation, People & Organizational Culture and Corporate Strategy & Performance.

- *Citizen Services* delivers reliable services to address the fundamental needs of our community and partners. This includes providing services in the areas of fire suppression, transit, waste management, water, wastewater, and transportation. The division is comprised of four departments: Fire & Protective Services; Roadways & Transportation; Transit & Fleet Services; and Water, Waste & Environmental Services.

- *City Planning & Community Development* shapes Regina's development and the quality of life residents experience by working with internal and external partners to create complete neighbourhoods, and programs and services that achieve the goals of the Official Community Plan for residents and visitors. The division consists of four departments: Facilities Services; Parks, Recreation & Cultural Services; Planning & Development Services; and Sustainable Infrastructure.

- *Financial Strategy & Sustainability* contributes to a customer-focused, financially sustainable city by providing strategic, equitable, and transparent tax, financial, and land management services. These high-level services are delivered via three departments: Assessment, Tax & Utility Billing; Financial Services; and Land & Real Estate Management.



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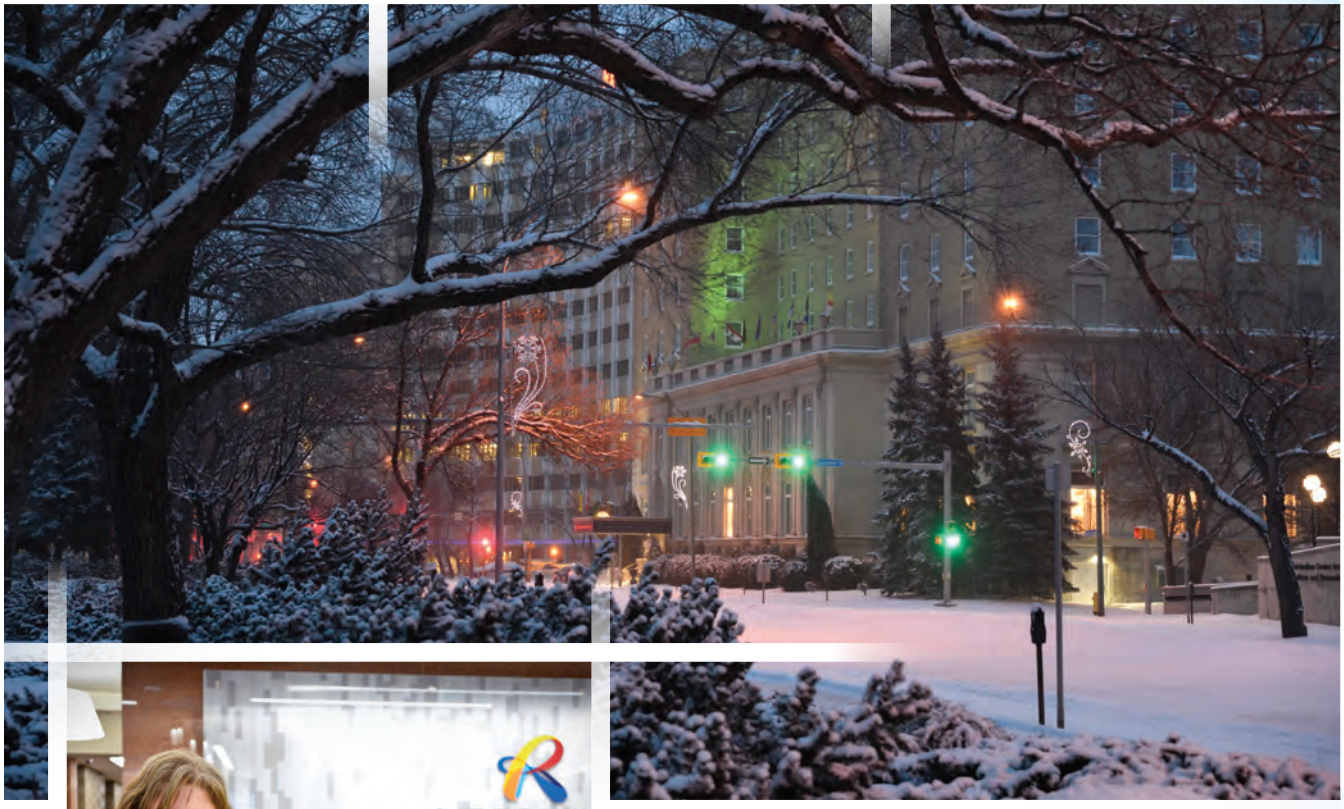

City of Regina Performance 2019

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Operating Strategically

The Official Community Plan (OCP) 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.

Implementing Regina's OCP will move Regina toward a more vibrant, inclusive, attractive community. In many ways, the City will deliver on the policies of the OCP simply by doing what we do best – providing reliable services to the residents of Regina. However, the vision and policy goals of the OCP require more than just continuing to do what we have always done. The City's 2018-21 Strategic Plan, *Making Choices Today to Secure Tomorrow*, represents the second in a series of strategic plans that will ensure we make the required changes to truly transform Regina to the city envisioned in *Design Regina*.

The City of Regina's planning and performance measurements are integrated, beginning with the Vision, Mission and Values of the organization, through the OCP and the Strategic Plan through to the delivery of day to day services to residents. The Planning and Performance Measurement Framework is depicted below.

The Strategic Plan lays out the critical steps for the City to be well-positioned to deliver on the OCP in the future. It establishes several 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 Council and citizens so that they understand these long-term obligations as part of the full cost of the services they receive.

To support the implementation of the OCP, the Strategic Plan includes projects to upgrade or create Master Plans to further align services and policies to advance the OCP. 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 (LRFM), the primary tool for understanding the financial sustainability of our services.

Our Strategic Plan: Making Choices Today to Secure Tomorrow

▶ How did we do in 2019?

Vision

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

Mission

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

One City-One Team | Community First | Accountability • Respect • Collaboration

City of Regina | REGINA Infinite Horizons

Strategic Plan Results

Asset Renewal and Financial Viability

One of the community priorities of the OCP is to ensure Regina's long-term financial viability. The City is developing asset management plans for all asset categories and has increased its investment and commitment to infrastructure renewal. Since 2011, the City has more than tripled its commitment to reduce Regina's infrastructure deficit through General Fund allocations, rather than relying on external funds or incurring debt. Additionally, the City's 20-year long-range financial model is a useful internal planning tool that helps identify financial risk, particularly to the sustainability of services and levels of service.

2019 Progress

Strong models for long-range financial planning and asset management support the City to make decisions about programs and assets that reflect future service needs and to prepare for the required allocation of resources. Resources were realigned in 2019 to support the Sustainable Infrastructure department, which is advancing asset management.

The City measures the degree to which the organization operates in accordance with its financial forecasts. In 2019, the organization operated 2.5 per cent above budgeted expenditures. The target was +/- 2.7 per cent, which the City met in 2019. The organization has a similar target for 2020 and will continue to work towards delivering budgeted plans as intended.

Citizen Engagement

The City has always made citizen engagement a priority and works with stakeholders, community organizations and partners to develop and implement policy initiatives and seeks input on service and policy changes. As the City works to advance major projects, it is essential to engage residents in a broader discussion of service priorities and affordability. Effort must also be focused on ensuring these discussions with residents are timely and proactive so the cost implications of service changes are understood and, conversely, the service implications of low cost are also understood.

2019 Progress

To improve the City's ability to communicate and engage with residents, the City worked throughout 2019 to expand its newly built Regina.ca website.

On specific issues related to the Strategic Plan, the City continued to survey its residents annually to understand their perceptions of issues and to inform planning for future communications and engagement efforts. From that survey, issues specific to the Strategic Plan are being monitored. Several of these key results are provided earlier in the "What we Heard" section.

Responding to citizen requests promptly is an important element of delivering a positive customer experience. The City strives to return calls with a requested call-back within two business days. In 2019, the organization had a strong response rate of 82 per cent. Although this is slightly below the targeted response rate of 85 per cent, it is important to the City that responsiveness to citizens improves each year.

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, among many other roles. The City is dependent on the skills and commitment of its employees, and needs to provide a safe, rewarding workplace, to meet citizen's expectations.

2019 Progress

The Strategic Plan intends that employees' performance is enhanced – that they 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. To track the progress on these issues, the City conducts a bi-annual employee survey. The next survey will be completed in 2020.

To analyze citizen experience touchpoints throughout the City a secret shopper program is completed annually. The secret shopper program measures how well City of Regina team members are managing the total citizen experience. In 2019 an overall score of 85 per cent was achieved, indicating that most interactions are meeting citizen's expectations, leaving them with a positive feeling about their experience. Scores indicated citizens responded positively to the friendliness, courtesy, and knowledge of the City of Regina employees. This was slightly below the corporate target of 87.5 per cent. Improvements in using the Customer Service Guidelines consistently will improve these results.

People are the foundation of the Strategic Plan and employee safety is taken seriously by the City. The City experienced challenges with the number of time loss safety incidents that occurred in 2019. Concerted efforts in 2020 will support the priority of getting to Mission Zero (zero safety incidences), as safety is truly everyone's responsibility. There are several initiatives underway to ensure that employees feel safe and incidents are prevented in the future.

Service Improvement

The City of Regina delivers over 60 services. As the City moves forward to provide citizens with reliable, sustainable and affordable services, tools and systems are being utilized to ensure consistency, efficiency and cost-effectiveness. In order to achieve this, efforts include:

- Analyzing each service and documenting levels of service and costs.
- Ensuring that standard operating procedures are consistent with levels of service and are effectively delivered by employees.
- Identifying where service costs should be recovered directly from users to limit the pressure on property tax revenues.
- Implementing process improvements, a systematic and deliberate method of identifying, analyzing and improving existing processes.
- Through service reviews, comprehensively examining a service's rationale, levels and scope, effectiveness, efficiency, and funding to provide formal recommendations.

2019 Progress

Consistent, repeatable, efficient and documented processes are key components of delivering reliable service to the community. In 2019, the City exceeded targets for process improvements delivered and service review recommendations were fully implemented. In addition, progress was made on Level of Service implementation and a plan was developed to document standard operating procedures.

Design Regina: The Official Community Plan Results

The City of Regina undertook many actions and decisions that advanced the OCP in 2019. Highlights of key 2019 actions and decisions in response to community priorities are presented below:

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.

- Neighbourhood Plans are an important part of the OCP, as they use the OCP as a base to more specifically define where and how growth should occur within our neighbourhoods. They inform development decisions in our existing areas and provide residents, community members, and the development community with more certainty around how the neighbourhood is intended to evolve over time. A strategy to sequence neighbourhood plan reviews was approved by Council. This determines the order in which the City would engage communities to create neighbourhood plans. Progress was made on the following neighbourhood plans:
    - The Yards Neighborhood Plan, for the Phase II of the Regina Revitalization Initiative, was approved by Council. This plan will transform the former Railyard site into a vibrant, mixed use neighborhood.
    - Council approved a concept plan for the Coopertown neighbourhood.
- Coordinated a multi-agency coalition “Keeping Our Community Safe” to ensure fire safety for all neighbourhoods in the City of Regina.
- Upon completion of the Travel Trainer Program, paratransit customers with disabilities can use conventional transit with confidence and have more freedom with their transportation schedules and destinations. At the same time, their service trips on Paratransit can be used by others needing trips. In 2019, 2,000 trips were moved from paratransit to conventional transit.
- Approval of the Heritage Inventory Policy clarifies how Council will approach designation of heritage properties and provides increased opportunities for residents to identify those elements of their neighbourhoods that are most meaningful and worthy of conservation.
- Completion of a feasibility study that identified options for eliminating the rail crossing at Ring Road between Winnipeg Street and McDonald Street.

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.

- The demolition of both Maple Leaf and Wascana Pools moved the City forward in being able to better serve current and future recreation needs for residents. The design and tender of Maple Leaf Pool was completed, and pool basin options and second round of city-wide engagement for Wascana Pool was also completed.
- “Wing in the New Year” – extended transit service hours and offered free rides on New Year’s Eve to ensure a safe and reliable travel option.
- A new Heritage Inventory Policy was approved. This policy advances the protection and conservation of Regina’s heritage properties.

- A contemporary Civic Arts & Cultural Collections Policy was approved. This policy prioritizes leading practice collection management and lays out a path for investment and renewal of the collection.

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.

- The Regina Fire Bylaw, 2018-49, implemented throughout 2019, improved tenant safety in residential rental properties by implementing effective but not overly onerous smoke alarm regulations for landlords.
- Undertook a comprehensive review of the Housing Incentives Policy, taking into consideration implications from the National Housing Strategy, Plan to End Homelessness and introduction of an Intensification Levy as well as feedback from local housing providers, to develop recommendations that focus incentives towards housing for those in the greatest need.
- Committed $2.5 million in capital grants towards the construction of 157 new affordable rental and 11 new affordable home ownership units.

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.

- The successful Lane Reversal Traffic Accommodation pilot project was the first attempt at a temporary lane reversal in a construction zone in Canada. The lane reversal accommodation allowed traffic to utilize three lanes of traffic with two lanes open in the dominant direction of traffic flow. The available lanes of traffic were reversed twice per day based on peak drive times. The project was designed and implemented in less than four days during the second phase of road construction along Lewvan Drive. It remained in place throughout the four-month duration and was one of six projects to be reviewed by traffic engineers representing municipalities across Canada.
- The focus of the Residential Road Renewal Project New Surface Treatments project was to improve the driving experience of residential roads. The additional options available to these roads reduces construction timelines and overall project costs, allowing the City to improve poor quality residential roads an estimated 60 to 70 per cent faster than in the past.
- The Snow Routes Program Expansion was implemented in 2019 to assist City of Regina crews in providing safe transportation, and improved mobility and accessibility on city streets.
- Implemented the City’s first bi-directional on-street bike lanes on Wascana Gate South.
- Initiation of a Snow Angels pilot program. Three community-based organizations have been funded a total of $50,000 to trial their approaches to volunteer-led residential snow removal for households that experience accessibility and/or financial challenges.

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.

- A section of 13th Avenue and Armour Road saw the successful implementation of using recycled material from a road renewal project being placed as a road surface to mitigate dust on those sections of roads. This treatment helps to reduce dust on the road and only requires minimal maintenance when completed. With utilizing this new dust suppression strategy, the City can expand dust treatment to areas that have further dust suppression needs that currently aren't being met.
- Rehabilitation of three kilometres of wastewater pipe was completed on 15th Avenue using a new relining technique that reduces the amount of time to complete a sewer rehabilitation to approximately nine weeks, significantly less than the two or three construction seasons required with the traditional method. In addition, the technique costs less than one-third the cost of traditional replacement because there is no need to dig up the ground, replace the pipe or rebuild the road.
- Secured funding of $79,000 from Tree Canada Grant. This will help support the community by providing a tree-lined pathway of approximately three kilometres, the Pilot Butte Creek Pathway located from North Arens Road to Assiniboine Avenue, and helps reduce our carbon footprint by planting additional trees.
- Conventional transit ridership increased by 7.1 per cent and paratransit ridership increased with an additional 1,500 trips.

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.

- Implementation of an Intensification Levy was established, which will require new developments within established areas to contribute to the costs for the City to cover a portion of capital infrastructure projects required to support growth.
- Cemetery Bylaw and Fee Schedule was approved by Council. This will continue to support the expectation that the cemetery will operate at a 100 per cent cost recovery and be fully sustainable on its own.

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

- S & P Global, a credit rating agency, upgraded the City's credit rating to AAA in 2019 (the outlook is stable), which demonstrates the City's commitment to maintaining financial discipline and continued management of debt even in difficult times. This is the first time the City has ever achieved this rating.
- Mosaic Stadium was host to several large events, including two Garth Brooks concerts in August and the NHL Heritage Classic in October, as well as a Toronto Raptors viewing event that brought approximately 14,000 residents together and attracted positive national exposure to Regina while showcasing the diverse usage of the facility. To support transportation during these major events, the City chartered services to Saskatchewan

Roughrider home games and provided free rides on specific routes going to and from Mosaic stadium, including the Toronto Raptors viewing party.

- With a focus on customer benefits, the Community Non-Profit Tax Exemption Policy was implemented to ensure consistent review and evaluation of applications for property tax exemptions for non-profit and charitable organizations in alignment with the Community Investment Grant Program.

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.

- The City of Regina continues to work with our regional partners to the west through the Moose Jaw Regina Economic Corridor and to the east through the White Butte Planning Commission. The City also continues to meet with the Rural Municipality of Sherwood on a regular basis to discuss developments as well as City initiatives such as the Fire Master Plan.
- Participating in cooperative service initiatives such as Regina Region Local Immigration Partnership and Regina Human Services Partnership to ensure best practice and economical programming for the City of Regina.
- Implemented changes to City transportation and underground infrastructure in coordination with the Ministry of Highways and Infrastructure in support of the Regina Bypass project

Progress on OCP Targets

The OCP recognizes that compact urban design serves a wide range of purposes from community safety, improved transit and 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 per cent of new population is directed to existing urban areas.*

Progress: The intensification rate for 2019 was 5 per cent. This is increased from 4 per cent in 2018 and an improvement from the previous four-year downward trend in the rate. There was an 11 per cent reduction in greenfield residential building permits from 2018 as new development was primarily concentrated in existing neighbourhoods. The people per unit has also increased for most dwelling types, leading to higher density across the city.

As noted in Table 1, the cumulative intensification rate (2014-2019) since the adoption of the OCP is approximately 13 per cent. While the intensification rate may fluctuate year to year, the longer the cumulative rate stays below the 30 per cent target the more difficult it will be to achieve the target.

Table 1: Percentage of new population directed to existing urban areas (intensification)

Year	Per cent of new population in existing urban areas
2014	26 %
2015	12 %
2016	11 %
2017	5 %
2018	4 %
2019	5 %
Cumulative Rate*	13 %

*The Cumulative Rate is calculated as the percentage of total population within the intensification boundary since the adoption of the OCP divided by the sum of the total population within the intensification boundary and the total greenfield population since the adoption of the OCP.

In 2019, Council approved an Underutilized Land Improvement Strategy, outlining short-term, medium-term and long-term actions to address barriers to the redevelopment of underutilized sites. Council also endorsed a Neighbourhood and Corridor Sequencing Plan to develop neighbourhood plans for established areas. These plans, once developed and approved, may include targeted incentives for intensification. Additionally, the City implemented planning and building software in September 2019 which offers new capabilities such as accounting for secondary suite building permits. This will improve reporting going forward.

Goal: *At least 10,000 new residents will be located in the City Centre*.

Progress: In 2019, the cumulative number of additional residents to the City Centre declined to 65 residents. Growth of the City Centre has been slow since the OCP was approved, as seen in Table 2.

Table 2: Number of new residents in the City Centre since the adoption of the OCP.

Year	# of new residents in City Centre since 2014
2014 to 2016	68
2017	16
2018	-11
2019	-8
Cumulative Growth	65

The population in City Centre decreased in 2019, as it did in 2018, due to more demolitions than new construction.

The growth of City Centre population is expected to increase in the later years of the OCP as plans for the Regina Revitalization Initiative, including the Yards Neighbourhood Plan and Taylor Field Neighbourhood, are finalized and implemented.

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 and The Towns/Eastbrook; 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, in addition to 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.

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 hand-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, RCMP Depot and Government House. The data has been restated to reflect this bigger picture.

In 2019, Regina had 212,872 trees in public spaces, or 0.91 trees per person. This is a small increase from 2018 when there were 0.90 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.

Table 3: Number of public trees per person

Year	Trees	Trees per Person
2016	206,148	0.93
2017	208,616	0.93
2018	210,537	0.90
2019	212,872	0.91

Target 4: Office Development

Goal*: At least 80 per cent 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 2019, 80 per cent of medium and major office space was located in the Downtown/Central City Office area. There was no change in the medium and major office inventory in 2019 from the previous year.

Table 4: Percentage of medium (1,000 – 4,000 m^2) and major (>4,000 m^2) office space located in the Downtown/Central City.

Year	Medium and Major Office Floor area in Downtown/Central City
2016	83%
2017	n/a*
2018	80%
2019	80%

*No data collected for 2017 because update was deferred to a later date to be undertaken as part of the OCP 5-Year Review in 2018-19.

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 https://www.regina.ca/about-regina/official-community-plan/.

The first five-year review and update of the OCP was approved in 2019. One of the goals of the OCP is to ensure that it is a living plan that remains current and relevant over its life. A review will be undertaken every five years to ensure the OCP meets this goal.

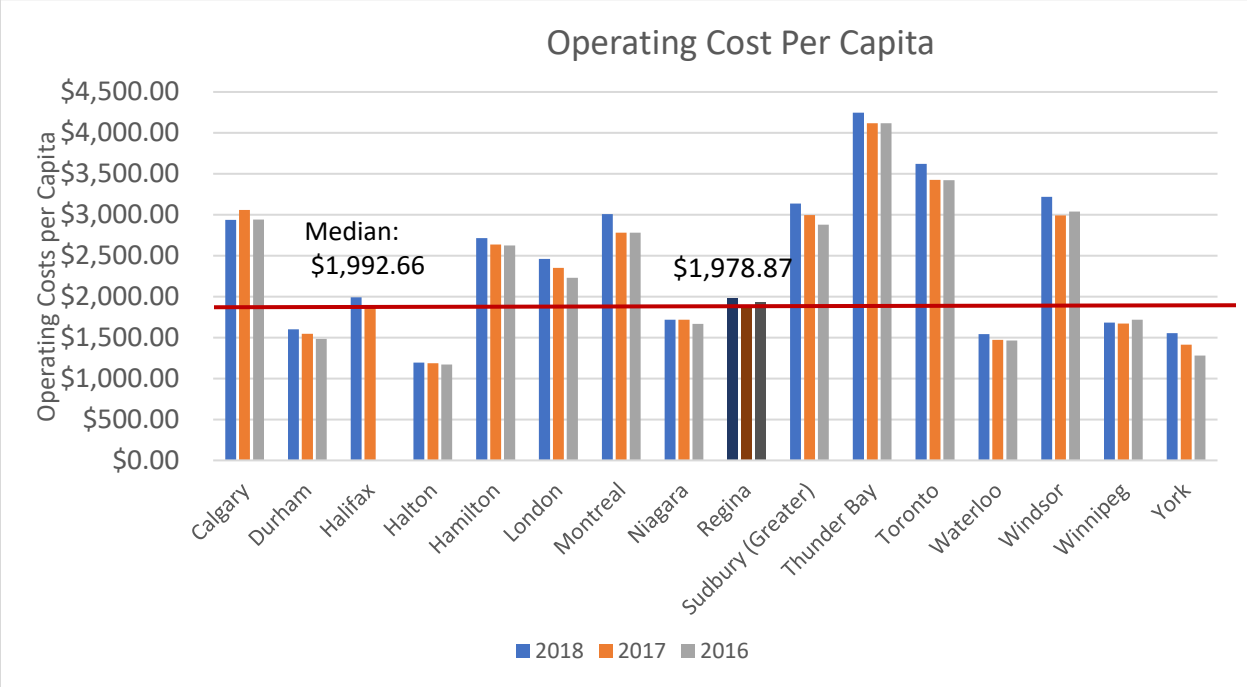
In 2019 OCP amendments were made to the OCP Part B – Secondary Plans to adopt a new Coopertown Neighbourhood Plan and an amendment was made to Part B.10 Former Diocese of Qu'Appelle Neighbourhood Plan allowing standalone commercial development in the Low-Density Residential Policy Area at Council's discretion.

One amendment was made to the OCP Part A – Citywide, which provides an exception to the phasing policy to accommodate unique developments that provide general public benefits. The amendment was intended to accommodate a sports complex in the southeast. The 5-year review process for the OCP was substantially completed in 2019 including public engagement on progress in the first five years of the plan and review of proposed amendments. The project identified amendments to improve clarity of policies and maps, to comply with provincial legislation changes to address school sites in the OCP, and minor amendments to the office development policies. Council approved the report and associated amendments in early 2020.

MBN Canada Benchmarking

In 2014, the City decided 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 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.

Overall, Regina's efficiency is strong, achieving the second lowest total operating cost per capita among MBNCanada non-regional municipalities and is at the median total operating cost per capita among all MBNCanada participants:



We are trending in the right direction for numerous services, and through incremental service improvements and strategic investments we can improve our rankings in the coming years. Positive progress for City of Regina data from year to year has been displayed in many cases, and we are often faring well compared to our MBNCanada counterparts, especially when our low operating costs are considered.

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 and provides policing services to the residents of Regina and, in partnership with the RCMP, to some of the surrounding region. The RPS currently has 402 sworn officers and 188 civilian personnel combining to form a total employee complement of 590.

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 Saskatchewan Provincial Police Act* 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 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 per cent; City of Moose Jaw: 26 per cent) 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 jointly appointed by the City Councils 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 (e.g. the City of Regina and the City of Moose Jaw). In addition to the purchase of water, the Cities are then 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

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 Official Community Plan, 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

Contact: John Lee
200-1965 Broad St.
Regina, SK S4P 1Y1
Ph: 306-789-5099

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 City Council, and includes a representative from City Council.

2018 Annual Report: https://indd.adobe.com/view/932b8cc0-3053-43cf-b06d-936161d292c2

Contact: Judith Veresuk
1822 Scarth Street, 2nd Floor
Regina, SK S4P 2G3
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 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 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 City Council. The City of Regina owns the lands and assets of Evraz Place that REAL operates on the behalf of the City. 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.

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 City Council and includes the Mayor, one other member of City 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 City 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 City 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

The Warehouse District

Regina's Warehouse Business Improvement District (RWBID) was incorporated in March 2003 as an entity of the City of Regina under Section 25 & 26 of *The Cities Act*. The RWBID is an organizing and financing mechanism established to:

- Promote and enhance the area's unique buildings and other historical assets
- Enhance business conditions
- Improve the quality of life for those that live in and make use of the area.

The Warehouse District encompasses 80 blocks from the west side of Albert Street to the east side of Winnipeg Street and north from the CP rail yard to the south side of 4th Avenue. The Warehouse District is home to both modern and historic Chicago-style buildings, many of which were built during the settlement boom of the early 1900's.

Businesses located within these geographical boundaries are automatically members of the Warehouse District. The RWBID receives operating revenue from an annual levy that is added to all commercial property taxes within the District. This is used to fund RWBID operations, marketing, and general awareness. The RWBID is governed by a City-appointed, volunteer Board of Directors that is comprised of a diverse array of representatives from the community, including businesses, residents, and a representative of City Council.

Website: www.warehousedistrict.ca

Contact: Leasa Gibbons
202 – 1275 Broad ST
Regina, SK S4R 1Y2
Ph: 306-585-3948

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, 2019. 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 2019" 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 2019 are as follows:

- The 2019 Consolidated Financial Statements report net financial assets of $34.9 million, an increase of $10.3 million from $24.6 million at the end of 2018. The net financial asset position is mainly due to an increase in cash and investments, partially offset by a decrease in accounts receiveable.

- The 2019 Consolidated Financial Statements show an annual surplus of $102.1 million compared to $137.5 million in 2019.

- The City's accumulated surplus increased from $2.3 billion at the end of 2018 to $2.4 billion at December 31, 2019. 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 $2.3 billion at the end of 2019.

- Revenues increased by $29.4 million and expenses increased by $64.8 million from 2018. The increase in revenues is due to the increase of taxation and gain on long-term investment. The increase in expenses is due to amortization, wages and benefits expense, and increases in costs for services related to roads and traffic as well as water, wastewater and drainage.

- The City's reserves decreased by $16.6 million to $201.2 million. The General Utility reserve decreased by $9.5 million, the Solid waste reserve decreased by $9.3 million and the Land development reserve is in a deficit of $16.8 million. The decreases were partially offset by increases to the General Fund reserve and Asset Revitalization reserve in the amounts of $3.5 million and $7.6 million respectively. 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)

REVENUES

The City of Regina had consolidated revenue of $765.9 million in 2019 as shown below:

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

	2019 Budget	2019 Actual	Budget Variance Favourable (Unfavourable)	2018 Actual	Year over Year Increase (Decrease)
Taxation	273,298	273,380	82	260,358	13,022
Fees and charges	273,680	275,004	1,324	273,373	1,631
Government transfers	80,116	87,732	7,616	88,016	(284)
Electrical distribution	25,647	28,312	2,665	27,893	419
Licenses, fines and levies	13,807	21,420	7,613	13,970	7,450
Gas distribution	2,478	5,630	3,152	3,190	2,440
Interest and penalties	3,804	9,553	5,749	5,211	4,342
Interest on long term investments	7,026	4,309	(2,717)	7,769	(3,460)
Gain (loss) on long term investments	-	11,311	11,311	(8,128)	19,439
Servicing agreement fees	1,556	4,523	2,967	9,758	(5,235)
Land sales	-	443	443	3,769	(3,326)
Other	13,877	5,608	(8,269)	6,707	(1,099)
Contribution of tangible capital assets	-	35,417	35,417	43,148	(7,731)
Other capital contributions	-	3,272	(3,272)	1,500	1,771
	695,289	765,914	64,081	736,534	29,379

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

Taxation revenue was $13.0 million higher in 2019 when compared to 2018 primarily due to a 3.33% increase in the mill rate and new properties coming onto the assessment roll during the year.

Licenses, fines and levies were $7.5 million higher mainly due to an increase in traffic violation fines including the recognition of revenue from a five year Automated Speed Enforcement Agreement.

Gas distribution revenues were $2.4 million higher than 2018 due to a particularly cold winter in early 2019, which drove up the SaskEnergy and TransGas sales in 2019.

Interest and penalties, interest on long-term investments and gain (loss) on long-term investments have significant changes from the prior year; this was due to a planned redemption of long-term bonds (thus, higher interest), a shift to in-house managed short-term investments (thus, higher interest) and a resulting gain on disposition of the long term investments.

Servicing agreement fees for 2019 were $5.2 million lower than 2018. 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. Servicing agreement fees collected in a given year are recorded as revenue or deferred revenue based on eligible expenditures. In 2019 development was slow due to economic factors.

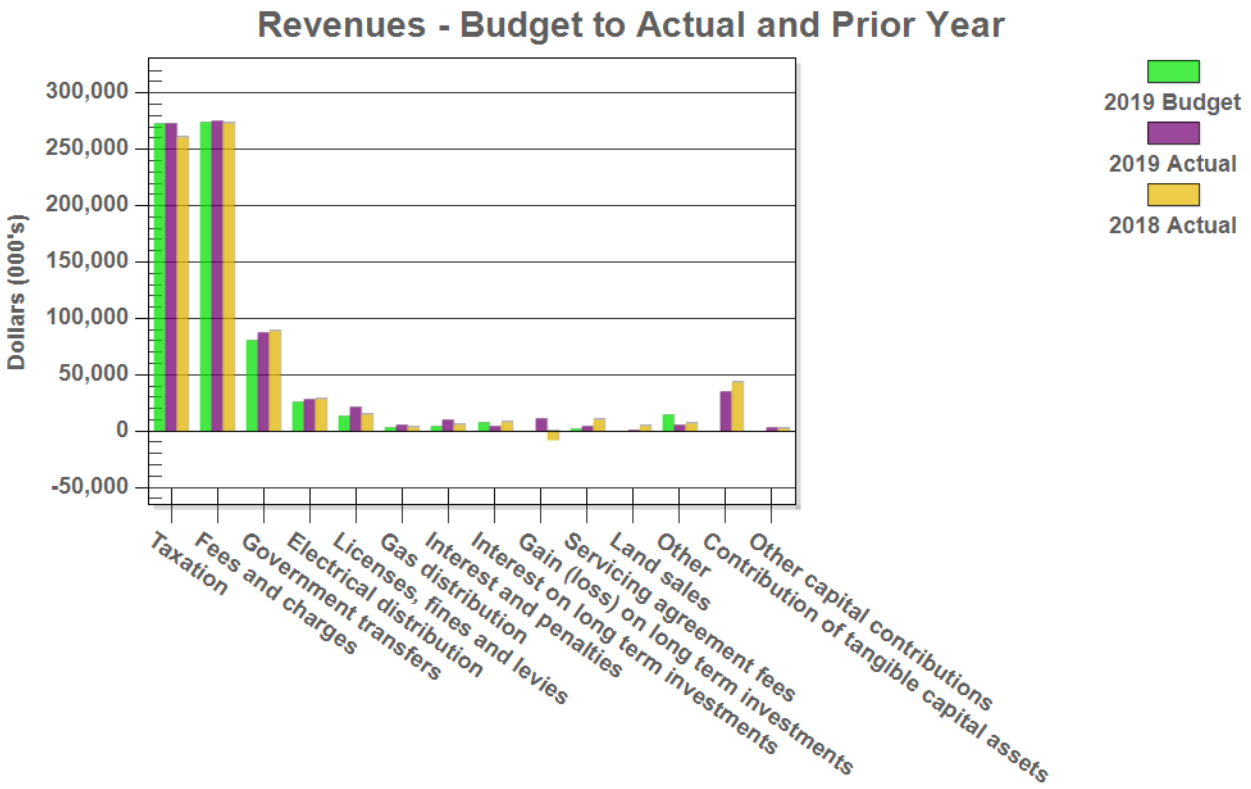
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Land sales were below budget and lower than 2018 due to slow development and economic factors.

Contribution to tangible capital assets for 2019 were $35.4 million above budget since this item is not budgeted for; contributions were $7.7 million less than 2018 due to slow development and economic factors. 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.

Table 2: Revenues - Budget to Actual and Prior Year

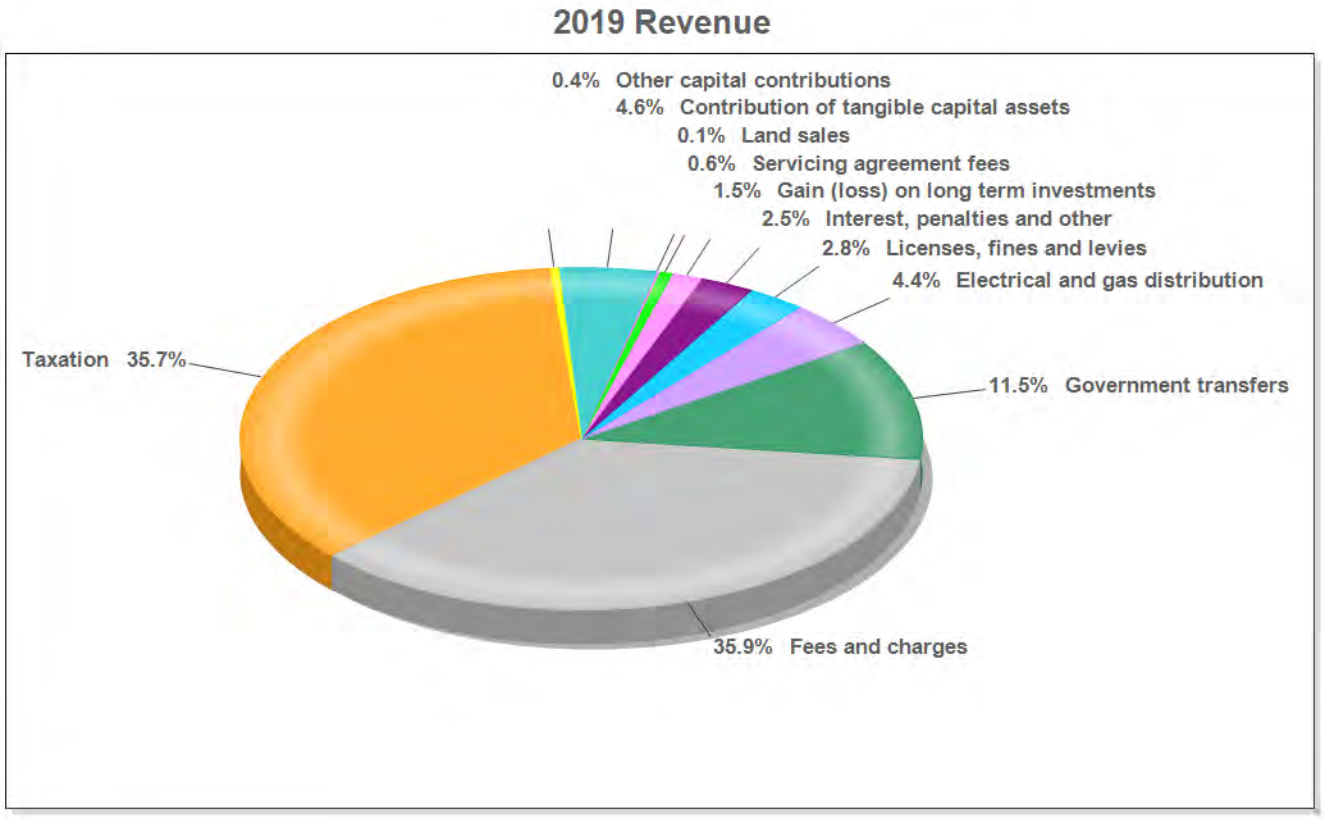


FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Of the total revenue earned in the year, more than 71.3% (2018 - 72.2%) is attributed to taxation and fees.

Table 3: 2019 Revenue by Type



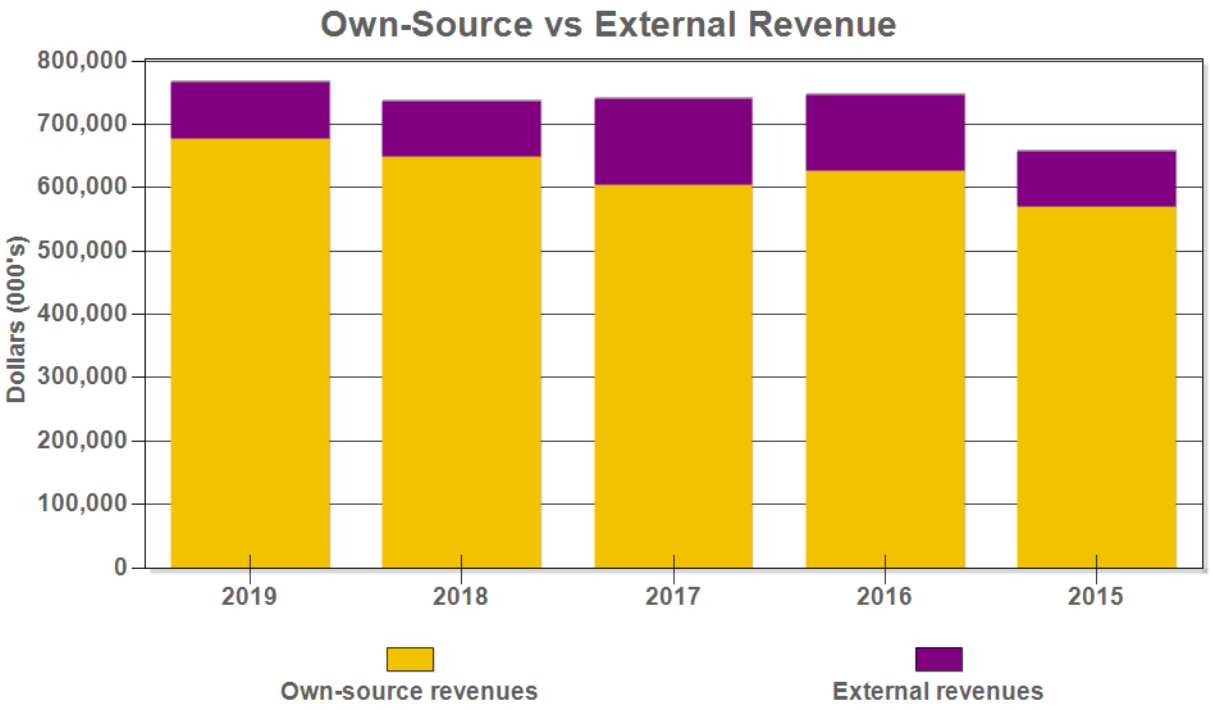
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

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 Wastewater 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, fees and charges, government transfers, electrical distribution and contribution of tangible capital assets (Table 5).

Table 5: Revenue Summary

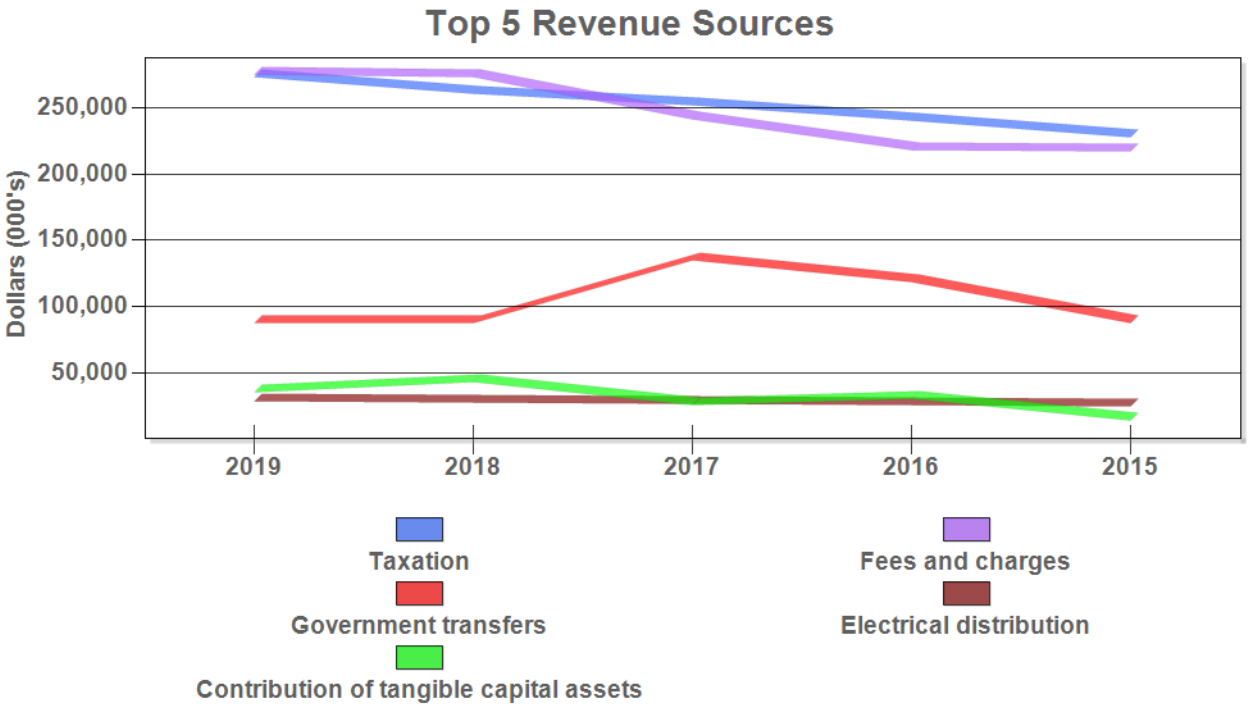
	2019	2018	2017	2016	2015
Taxation	273,380	260,358	252,165	240,148	227,973
Fees and charges	275,004	273,373	241,665	217,716	217,052
Government transfers	87,732	88,016	134,965	118,219	87,661
Electrical distribution	28,312	27,893	26,534	25,267	24,417
Licenses, fines and levies	21,420	13,970	14,542	13,846	14,211
Gas distribution	5,630	3,190	5,975	6,138	7,076
Interest and penalties	9,553	5,211	2,810	2,103	1,833
Interest on long term investments	4,309	7,769	10,351	12,913	20,339
Gain (loss) on long term investments	11,311	(8,128)	(4,145)	4,326	3,877
Servicing agreement fees	4,523	9,758	13,847	17,483	20,339
Land sales	443	3,769	5,408	533	3,877
Other	5,608	6,707	8,271	6,884	11,174
Contribution of tangible capital assets	35,417	43,148	26,050	30,638	14,114
Other capital contributions	3,272	1,500	2,003	49,565	-
	765,914	736,534	740,441	745,779	656,978

Revenue increased by $108.9 million in the past five years. The main increases were in own source revenues of taxation and fees and charges. Table 17 provides a graphic representation on the historical expenses by department.

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
2019	29,049,338
2018	28,545,124
2017	27,932,498
2016	20,613,040
2015	19,700,181

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
2019*	8.1081	0.7329	8.8410	0.5997	0.5040
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

* 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	2019	2018	2017	2016	2015
Residential	0.91152	0.91152	0.91152	0.87880	0.87880
Condominiums	0.91152	0.91152	0.91152	0.87880	0.87880
Multi-family residential	0.91152	0.91152	0.91152	0.87880	0.87880
Commercial and Industrial	1.21040	1.21040	1.21040	1.32901	1.32901
Golf courses	0.78654	0.78654	0.78654	0.86359	0.86359
Agriculture	1.21040	1.21040	1.21040	1.32901	1.32901
Railway/Pipelines	1.21040	1.21040	1.21040	1.32901	1.32901
Resources	1.21040	1.21040	1.21040	1.32901	1.32901

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 10: Tax Levies and Collection

	2019	2018	2017	2016	2015
Municipal tax levy	250,561	238,268	231,346	219,414	208,274
Global Transportation Hub Authority	2,736	2,435	1,916	1,742	1,591
School boards tax levy	148,848	143,640	140,355	127,017	122,026
Library tax levy	22,819	22,090	21,391	20,734	19,699
Total tax levy	424,964	406,433	395,008	368,907	351,590
Tax levy per capita - Municipal*	1,035	1,017	1,003	934	910
Tax levy per capita - School boards*	615	613	608	547	550
Tax levy per capita - Library*	94	94	93	88	87
Total tax levy per capita* ($)	1,744	1,724	1,704	1,569	1,547
Tax levy per household - Municipal**	2,625	2,424	2,354	2,281	2,208
Tax levy per household - School boards**	1,559	1,470	1,363	1,337	1,336
Tax levy per household - Library**	239	224	222	216	211
Total tax levy per household** ($)	4,423	4,118	3,939	3,834	3,755
Tax arrears, end of year (prior to allowance for doubtful accounts)	18,327	13,833	11,594	9,658	8,078
Arrears as a % of total tax levy	4.31%	2.62%	2.31%	1.41%	2.30%
Tax levy as a % of General operating revenue	32.71%	32.35%	31.24%	29.42%	31.70%
Total taxes collected	405,321	388,756	361,920	341,921	331,412

*2016-2019 population figures are based on the 2016 census. 2015 population figure was estimated based on the 2011 census population and estimated growth trends.

** Household figure as obtained from Stats Canada 2016 census. 2015 population figure was based off the 2011 census.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 11: Major Property Taxpayers in Regina in 2019

	Registered Owner	Total Taxable Assessment	% of Total Taxable Assessment
1.	Harvard Developments Inc.	335,612	1.16%
2.	Consumers' Co-operative Refineries Ltd.	301,212	1.04%
3.	HDL Investments Inc.	223,049	0.77%
4.	Boardwalk REIT Properties Holdings Ltd.	179,232	0.62%
5.	Cornwall Centre Inc.	166,712	0.57%
6.	SBLP Southland Mall Inc.	135,226	0.47%
7.	101143561 Saskatchewan Ltd.	105,433	0.36%
8.	Loblaw Properties West Inc.	94,604	0.33%
9.	City Centre Equities Inc.	88,270	0.30%
10.	Cornerstone Holdings Ltd.	86,263	0.30%
11.	Regina Airport Authority	75,972	0.26%
12.	Westdale Construction Co. Ltd.	72,770	0.25%
13.	SGC Holdings Inc.	69,509	0.24%
14.	Artis Victoria Square Ltd.	69,257	0.24%
15.	First Willow Developments Ltd.	63,167	0.22%
	Total	2,066,288	7.13%
	Total 2019 taxable assessment	29,049,338	100.00%

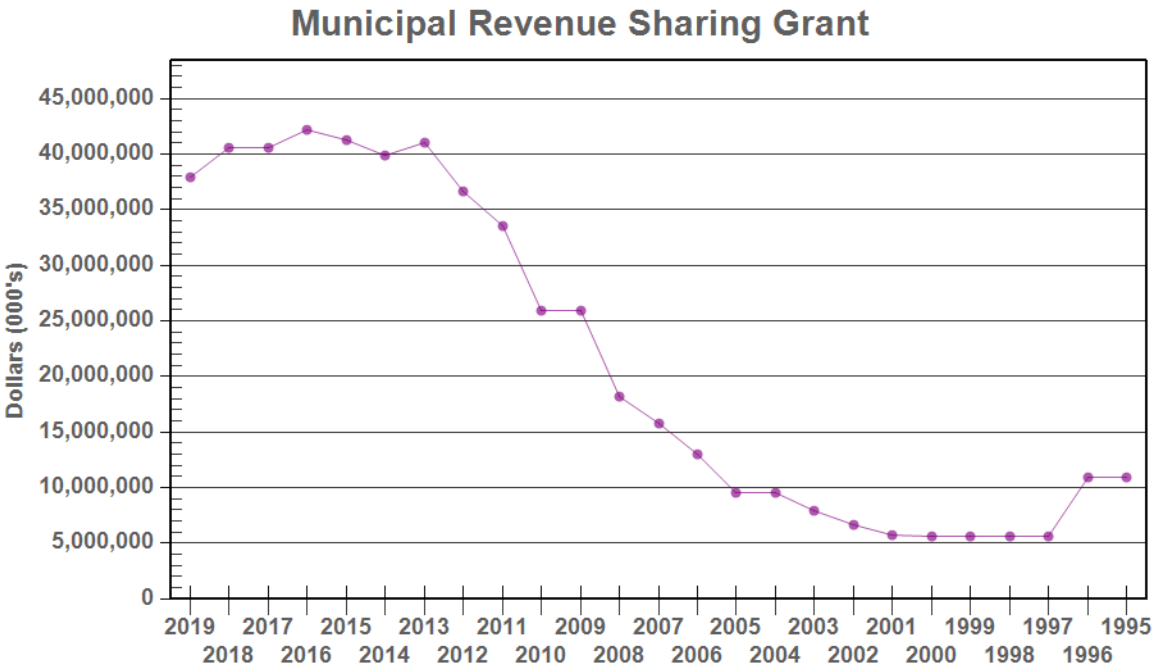
The list of major taxpayers does not include properties where grant or payments in lieu of property tax are paid.

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 1995.

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 $664 million in 2019. The increase in expense was due to amortization, wages and benefits expense, and increase in costs for services related to roads and traffic as well as water, wastewater and drainage.

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

	2019 Budget	2019 Actual	Variance Favourable (Unfavourable)	2018 Actual	Increase (Decrease)
Parks, recreation and community services consolidated	141,100	154,343	(13,243)	145,436	8,907
Police	95,886	98,536	(2,650)	88,614	9,922
Legislative and administrative services	74,882	84,163	(9,281)	83,313	850
Water, wastewater and drainage	137,609	105,784	31,825	95,420	10,364
Roads and traffic	84,657	80,304	4,353	67,527	12,777
Fire	52,451	49,814	2,637	48,997	817
Transit	44,601	45,193	(592)	48,722	(3,529)
Waste collection and disposal	25,968	26,787	(819)	4,036	22,751
Grants	6,163	4,629	1,534	4,639	(10)
Planning and development	17,642	14,278	3,364	12,347	1,931
	680,959	663,831	17,128	599,051	64,780

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

Police expenses were budgeted to be higher in 2019 due to approved increases in wages and benefits of about $5 million; actual expenses exceeded the budgeted expenses primarily due to over time/additional costs related to an increased focus on serious crime such as drug offences and homicides.

Water, wastewater and drainage expenses were $10.4 million higher than 2018 due to the increase of amortization expenses, higher cost of water purchased, wages and benefits, and certain project costs that are not capitalized.

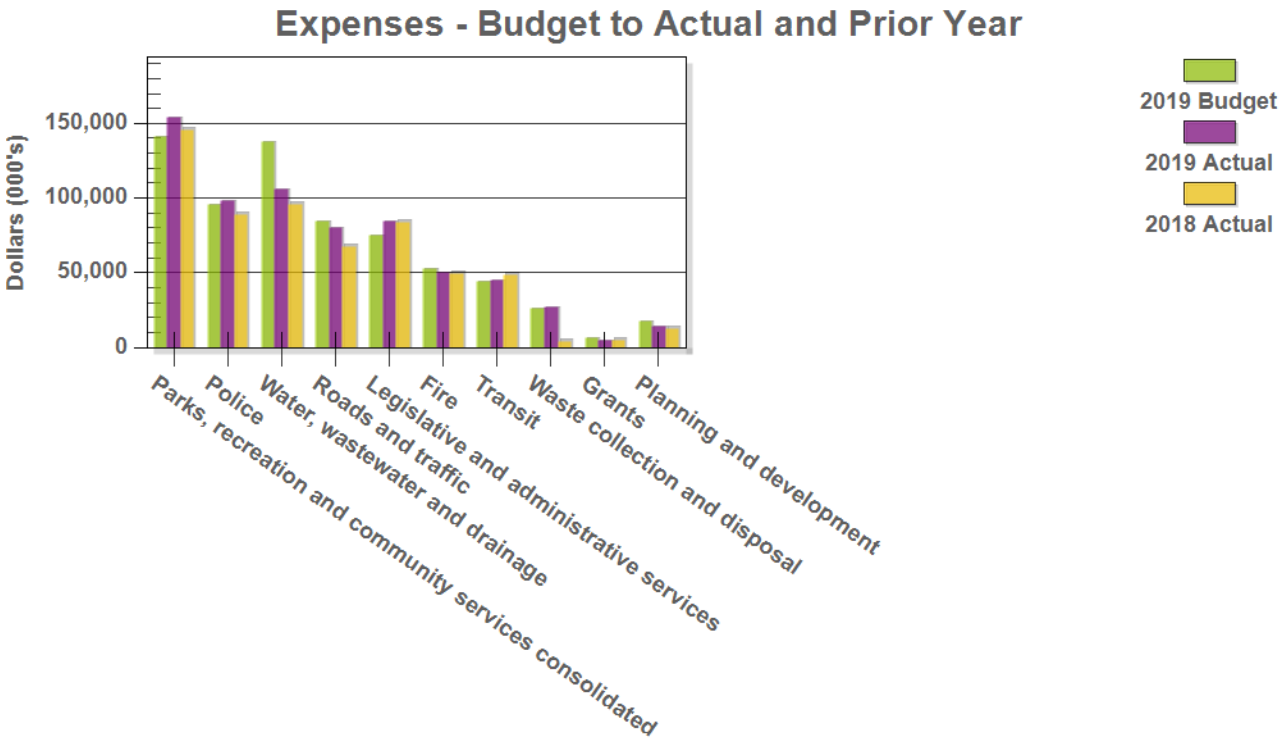
Roads and traffic expenses were $12.8 million higher than 2018 due to higher non-capitalized project costs, amortization and $7.0 million in expenses related to traffic violation expenses recognized pursuant to an ongoing contract for Automated Speed Enforcement Agreement; 2019 is a cumulative entry.

Waste collection and disposal costs were lower in 2018 due to a large adjustment (decrease) of $20 million to the landfill liability in that year; adjusting for that expense, 2019 was comparable to budget.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 14: Expenses – Budget to Actual and Prior Year

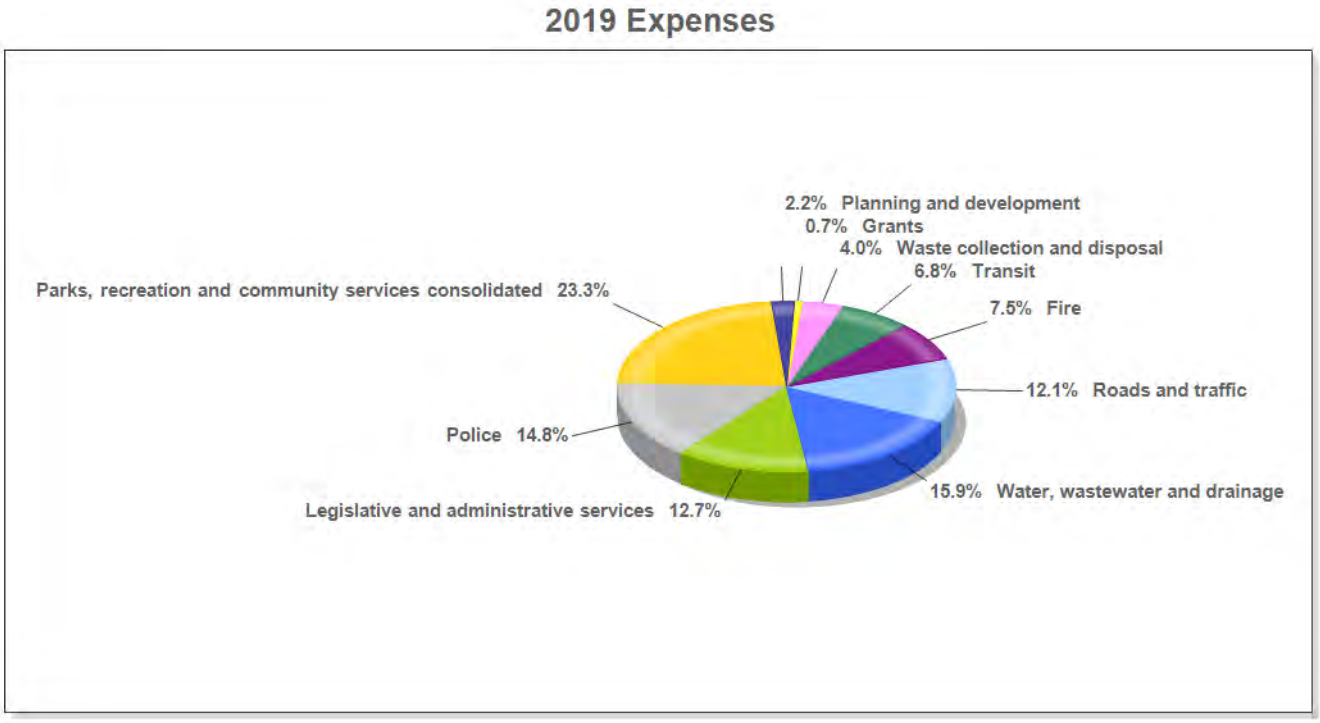


FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Of the total expenditures incurred, almost 67% is attributed to four areas: Parks, recreation and community services; Police; Legislative and administrative services and Water, wastewater and drainage.

Table 15: 2019 Expense by Type



An analysis of the significant trends in expenses indicate that the City of Regina's expenses have increased by $176.3 million over the last five years (Table 16). Table 17 provides a graphic representation on the historical expenses by department.

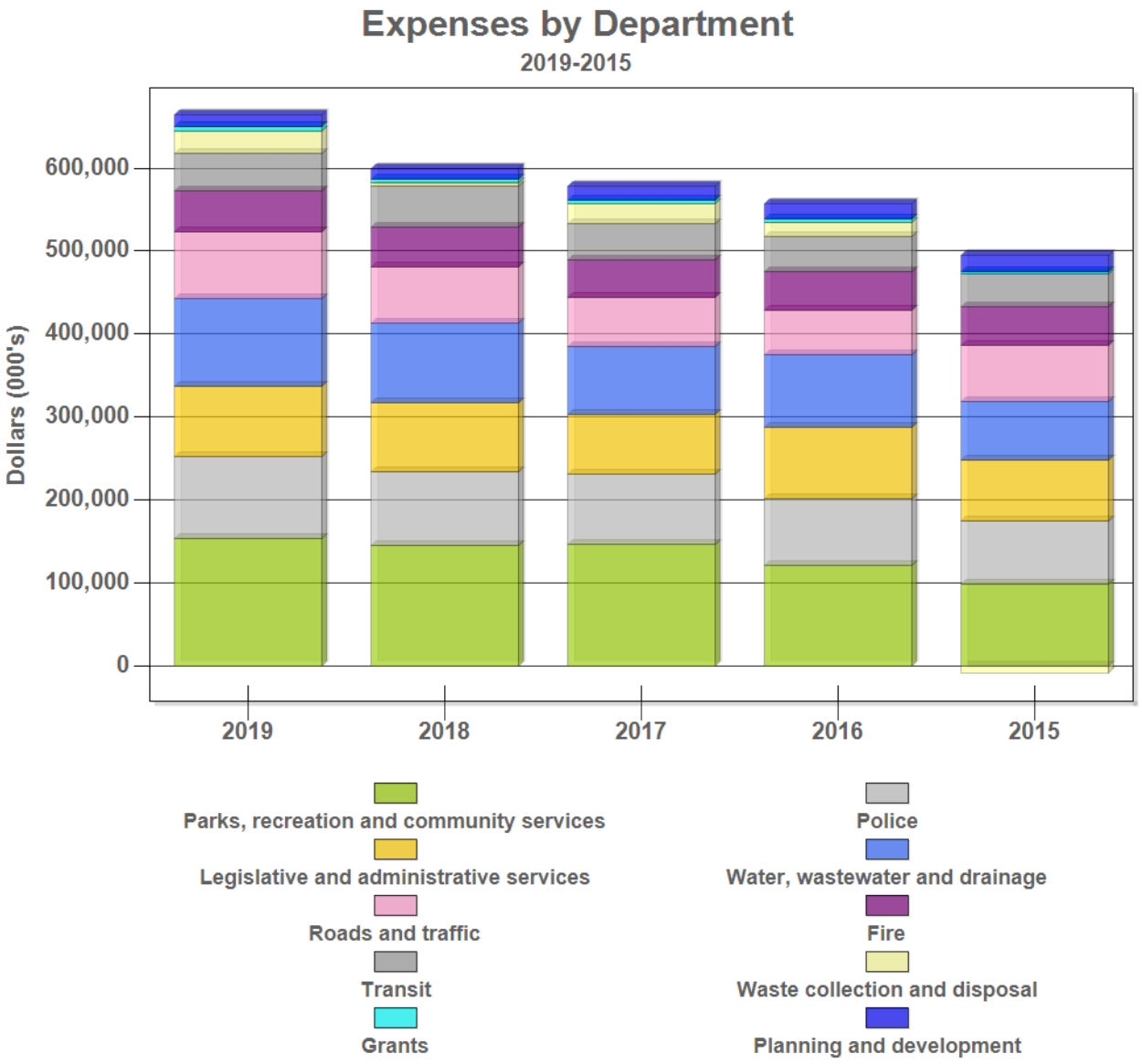
Table 16: Expense Summary

	2019	2018	2017	2016	2015
Parks, recreation and community services	154,343	145,436	146,667	121,148	98,529
Police	98,536	88,614	84,605	80,095	76,480
Legislative and administrative services	84,163	83,313	71,812	86,738	73,296
Water, wastewater and drainage	105,784	95,420	82,036	87,518	70,690
Roads and traffic	80,304	67,527	58,998	53,095	68,030
Fire	49,814	48,997	45,651	46,319	46,041
Transit	45,193	48,722	43,895	42,032	39,285
Waste collection and disposal	26,787	4,036	23,734	17,648	(8,128)
Grants	4,629	4,639	4,548	4,051	3,559
Planning and development	14,278	12,347	16,948	18,766	19,739
Total	663,831	599,051	578,894	557,410	487,521

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 79% 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 2019, wages and benefits made up 45.3% of the costs and material, supplies and contracted services were 33.6%. 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:

2019 - 5,242
2018 - 5,238
2017 - 5,471
2016 - 5,224
2015 - 4,896

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.

Table 18: Expense by Object

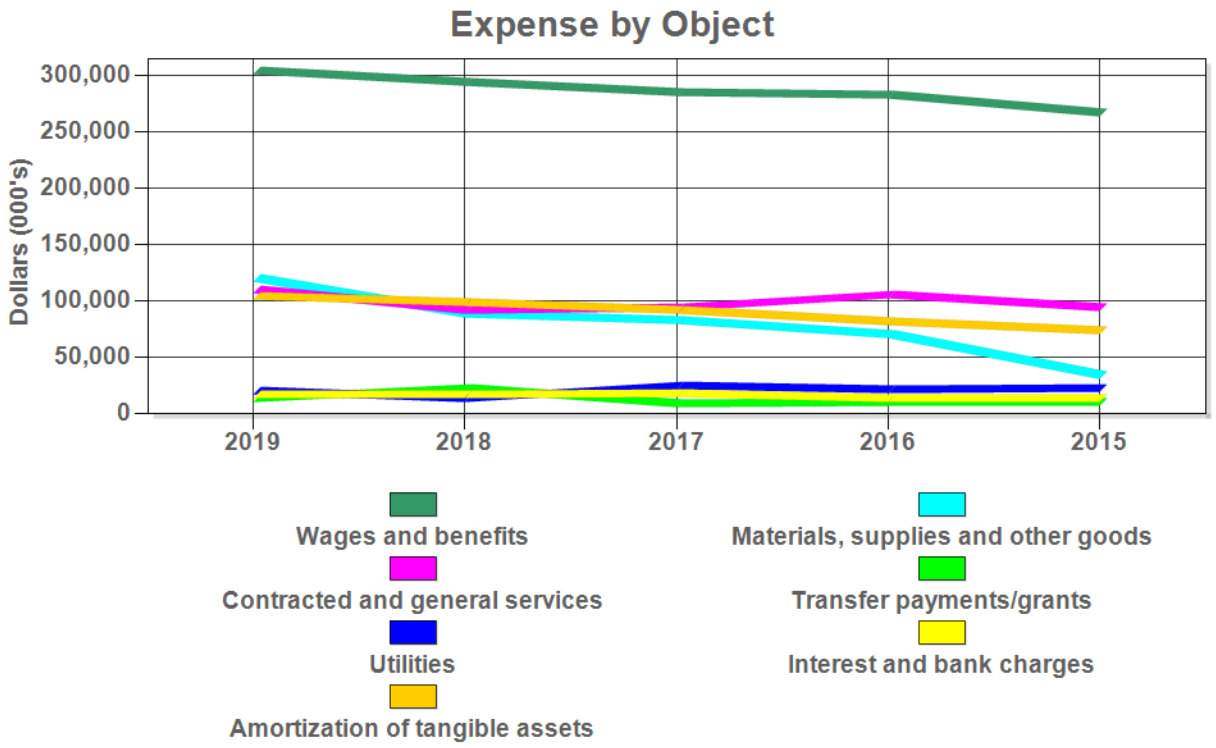
	2019	2018	2017	2016	2015
Wages and benefits	300,417	290,181	281,686	279,101	263,796
Materials, supplies and other goods	116,930	85,165	78,734	66,326	29,834
Contracted and general services	105,949	87,929	90,354	101,843	90,106
Transfer payments/grants	9,372	9,347	5,582	5,840	5,775
Utilities	17,036	18,311	20,799	17,407	18,324
Interest and bank charges	13,058	13,418	13,811	9,118	9,342
Amortization of tangible assets	101,069	94,700	87,928	77,775	70,344
Total	663,831	599,051	578,894	557,410	487,521

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 19 and 20 illustrate total expenses by object.

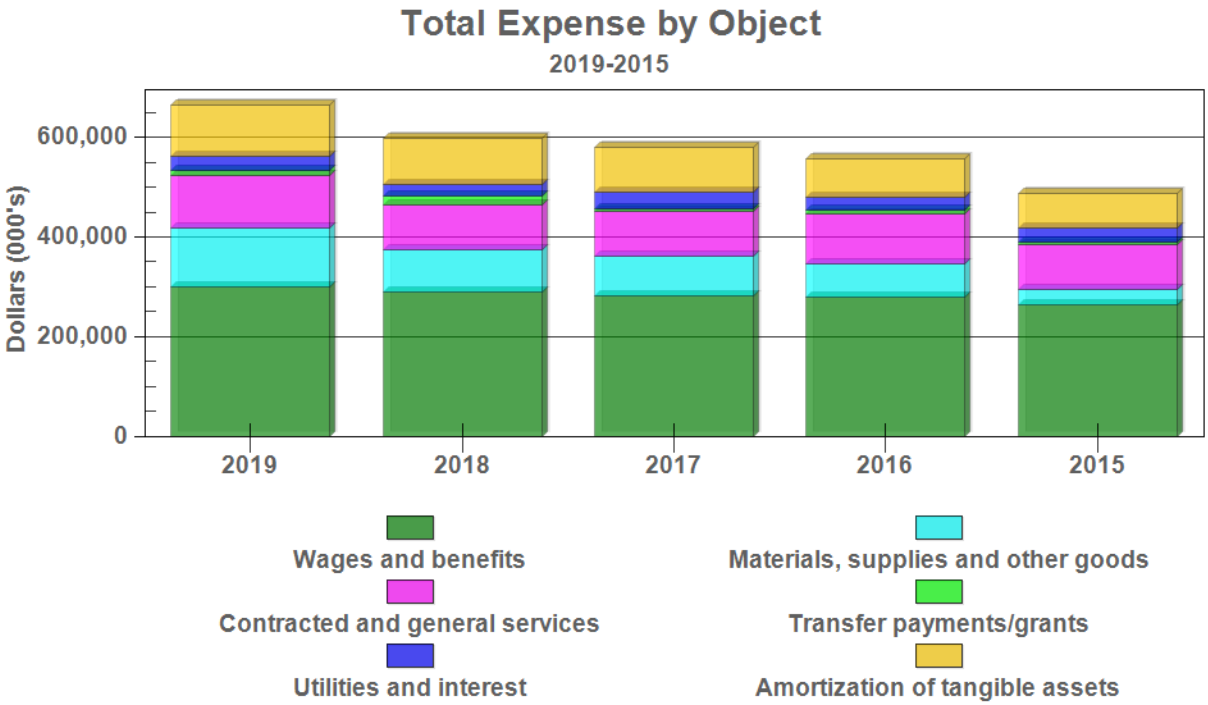
Table 19: Expense by Object



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 Funds

	Budget 2019	Actual 2019	Actual 2018	Actual 2017	Actual 2016	Actual 2015
Revenue						
Government transfers						
Federal	21,214	23,047	14,992	54,109	30,053	2,974
Provincial	-	7,210	8,507	17,304	22,950	26,820
Fees and charges	-	7,265	10,949	24	122	-
Servicing agreement fees	5,179	2,109	5,861	7,000	(4,919)	13,798
Contribution of tangible capital assets	-	17,915	38,730	21,798	25,999	14,144
Other capital contributions	-	601	1,368	2,003	49,565	-
Other revenues	213	835	502	1,660	37,369	16,252
	26,606	58,982	80,909	103,898	161,139	59,844
Expenses	106,952	104,763	106,952	105,015	107,701	87,578
Surplus (Deficit)	(80,346)	(45,781)	(26,043)	(1,117)	53,438	(13,590)

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 2019, the carry forward amount available in the General Capital and Utility Capital funds was $226.9 million (2018 - $207.8 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.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 22: Statement of Financial Position

	2019	2018	2017	2016	2015
Financial assets					
Cash	88,476	77,924	137,099	30,678	28,124
Short-term investments	400,810	100,460	20,510	472	271
Accounts receivable	49,280	72,789	87,225	91,854	42,877
Taxes receivable	11,753	10,370	6,252	5,668	4,884
Long-term investments	19	276,092	276,151	339,843	432,679
Land inventory	27,192	30,083	20,391	8,899	329
	577,530	567,718	547,628	477,414	509,164
Financial liabilities					
Accounts payable and accrued liabilities	64,836	66,860	72,967	69,223	147,331
Taxes payable to school boards	6,449	8,000	7,006	6,998	5,990
Deferred revenue	89,496	74,446	77,208	77,173	44,702
Capital lease obligations	1,463	735	1,135	1,108	1,105
Long-term debt	302,619	317,692	319,635	293,512	271,651
Employee benefit obligations	67,949	66,095	69,679	75,672	78,948
Landfill closure and post-closure	9,859	9,278	28,862	24,650	29,124
	542,671	543,106	576,492	548,336	578,851
Net financial (debt) assets	34,859	24,612	(28,864)	(70,922)	(69,687)
Non-financial assets					
Tangible capital assets	2,322,717	2,232,502	2,146,267	2,025,785	1,835,703
Materials and supplies	8,975	8,072	7,552	7,971	7,802
Prepaid expense	3,374	2,656	5,404	5,978	6,625
ACCUMULATED SURPLUS	2,369,925	2,267,842	2,130,359	1,968,812	1,780,443
ANNUAL SURPLUS	102,083	137,483	161,547	188,369	169,457

Cash increased by $10.5 million at the end of the year due to the redemption of short-term investments intended for year end payment requirements not all of which were required.

Accounts receivable decreased by $23.5 million as compared to 2018 primarily due to government grants that were due at the end of 2018 and collected in 2019.

Short-term investments increased in 2018 while long-term investments decreased due to a planned disposition of the long-term bond portfolio and a switch to a short-term portfolio. The disposition proceeds of the bonds, along with interest and gains are now invested in short-term GIC's. This will allow the City to quickly execute a new investment strategy that is currently being determined.

Deferred revenue increased by $15.1 million due to a one time additional contribution of Gas Tax revenue of $12.3 million and $2.6 million of Servicing Agreement Fees received related to the Global Transportation Hub.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 23: City of Regina Long-Term Debt

	2019	2018	2017	2016	2015
Total debt outstanding, beginning of year	317,692	319,635	271,651	228,087	228,087
Debt issued during year	12,000	-	33,300	28,015	49,603
Debt repayments during year	(27,073)	(1,943)	(7,177)	(6,154)	(6,039)
Total debt outstanding, December 31	302,619	317,692	319,635	293,512	271,651
General municipal debt outstanding, end of year	191,023	195,612	200,981	206,236	211,484
Water & Sewer Utility debt outstanding, end of year	-	7,845	8,752	9,658	10,564
Wastewater Treatment Plant debt outstanding, end of year	73,849	75,186	76,440	77,618	49,603
Buffalo Pound Loan Payable	31,563	32,447	33,300	-	-
REAL	6,184	6,602	162	-	-
Total debt outstanding	302,619	317,692	319,635	293,512	271,651
Authorized debt limit, December 31	450,000	450,000	450,000	450,000	450,000
Debt per capita ($)*	1,250	1,357	1,385	1,364	1,218
Debt per household ($)**	3,170	3,328	3,348	3,149	2,975
Debt per community assessed value	1.04%	1.11%	1.14%	1.42%	1.38%
Debt as a multiple of revenue	39.5%	43.1%	43.2%	39.4%	41.3%

*2016-2019 population figure figured was obtained from the 2016 census. 2015 population figure was based off the 2011 census.
** Household figure as obtained from Stats Canada 2016 census. 2015 population figure was based off the 2011 census.

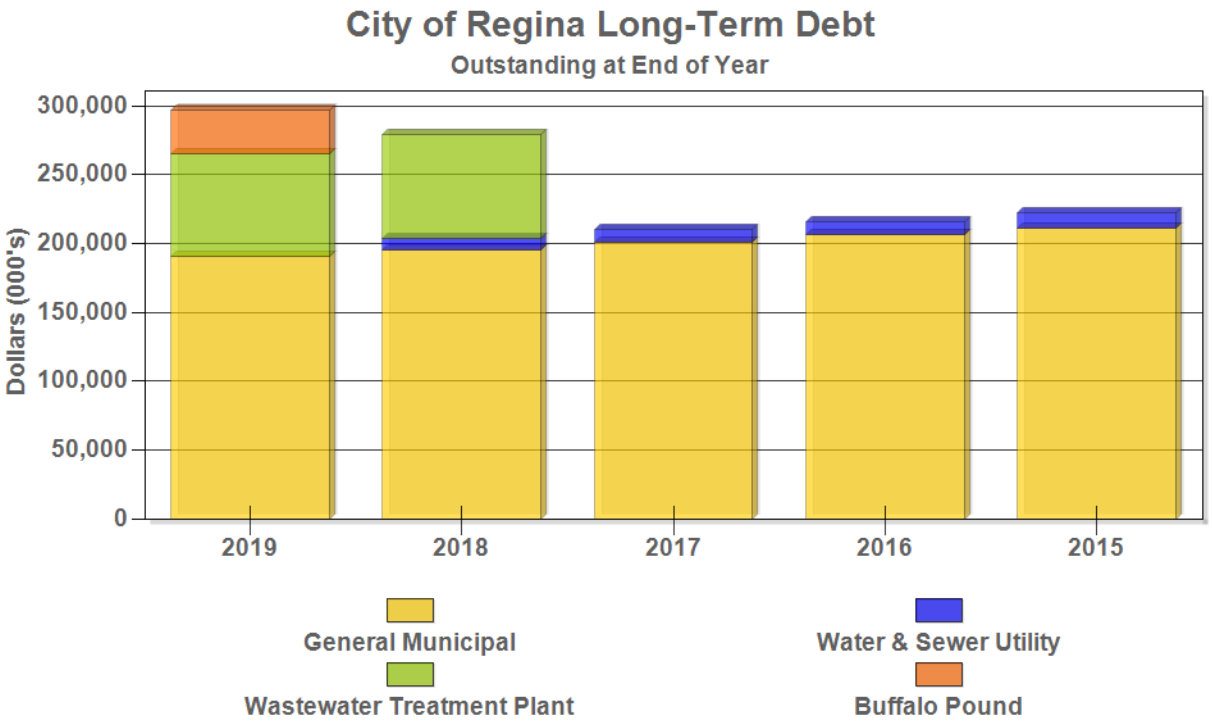
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

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, 2019 was $302.6 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

	2019	2018	2017	2016	2015
General municipal debt					
Principal	16,589	5,368	5,214	5,066	4,924
Interest	7,681	8,188	8,410	8,622	8,811
	24,270	13,556	13,624	13,688	13,735
Water and Sewer Utility					
Principal	7,846	906	906	906	906
Interest	196	414	456	496	531
	8,042	1,320	1,362	1,402	1,437
3rd Party					
Principal	2,509	2,106	1,178	1,107	-
Interest	4,763	5,922	4,840	4,911	-
	7,272	8,028	6,018	6,018	-
Total	39,584	22,904	21,004	21,108	15,172
Debt service costs as a % of total expenses	6.0%	3.8%	3.6%	2.7%	3.1%

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 2015 to 2019 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 surplus of benefit obligation over plan assets of $96.6 million at December 31, 2019 (2018 - $39.0 million deficit).

	2019	2018	2017	2016	2015
City of Regina employer contributions	15,540	16,062	15,138	14,671	14,548

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.

	2019	2018	2017	2016	2015
Tangible Capital Assets - Net Book Value	2,322,717	2,232,502	2,146,267	2,025,785	1,835,703

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

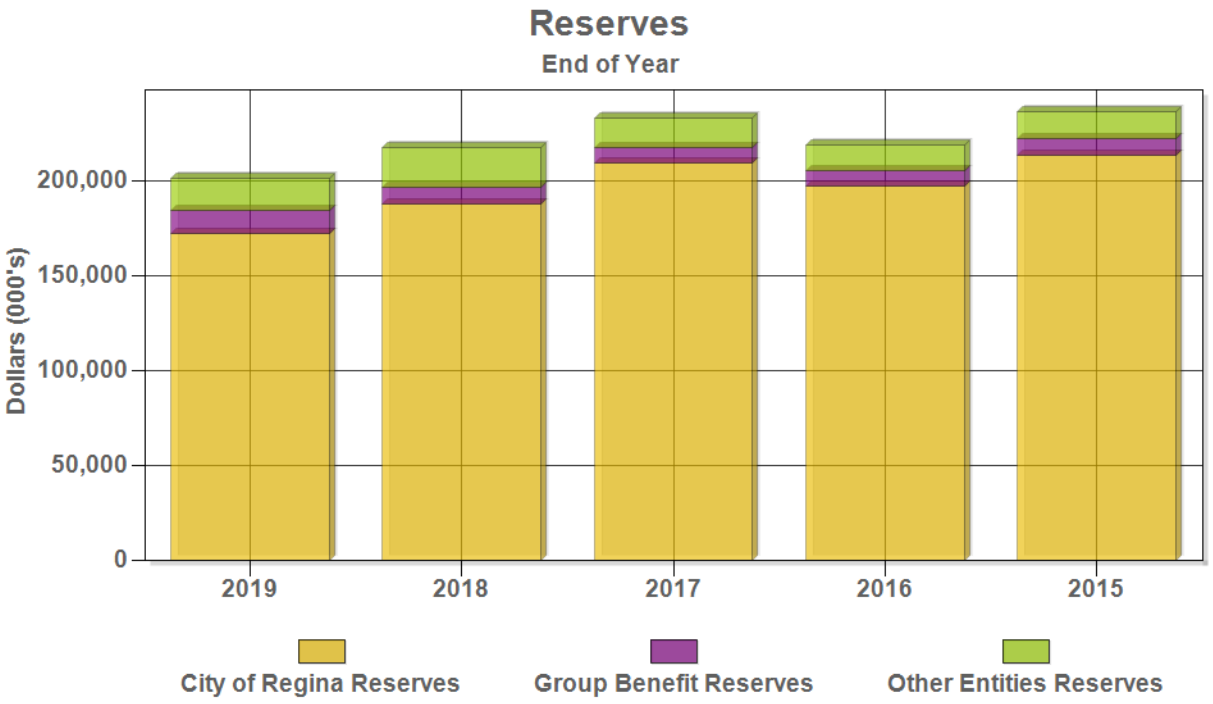
For the Year Ended December 31

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

	2019	2018	2017	2016	2015
Reserves					
City of Regina Reserves	172,666	187,738	209,923	197,616	213,733
Group Benefits Reserves	11,978	8,722	7,759	7,732	9,010
Other Entities Reserves	16,533	21,355	15,498	13,416	13,977
	201,177	217,815	233,180	218,764	236,720



General utility reserve decreased by $9.5 million primarily due to the utility investing $52.4 million in their capital program in 2019 while running a $42.7 million operating surplus, resulting in $9.7 million reduction to the reserve balance.

Solid waste reserve decreased by $9.3 million due primarily to investment of $18.7 million in its annual capital budget which was partially offset by an operating surplus of $9.4 million

General fund reserve increased by $3.5 million, there was an operating surplus of $7.0 million offset by planned expenses from the reserve.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Regina revitalization initiative - Stadium reserve is in a deficit of $1.8 million due to a planned transfer to operations in 2019.

Land development reserve is in a deficit of $16.8 million mainly due to capital expenditure of $9.5 million, and slow development.

Asset revitalization reserve increased by $7.6 million due to approval of the transfer of investment gain /interest per the applicable bylaw.

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

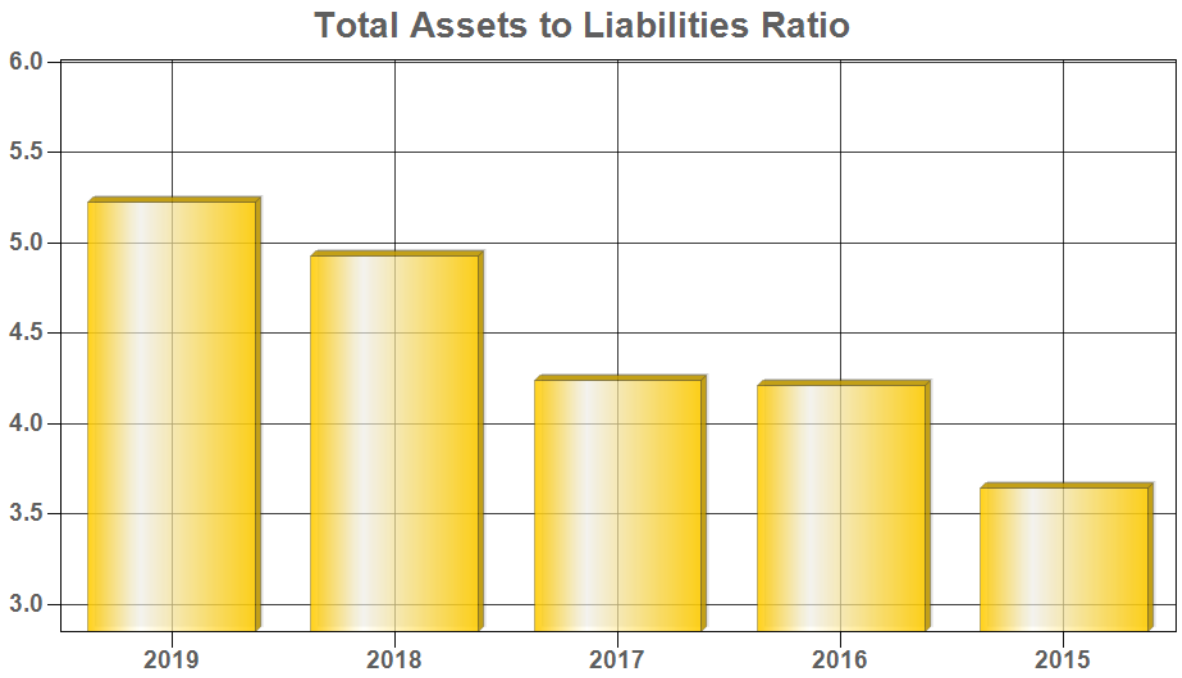
Sustainability is the degree to which a government can maintain its existing programs and meet existing creditor requirements without increasing the relative debt or tax burden on the economy.

The total assets to liabilities ratio has increased from 4.07 to 5.35 from 2015 to 2019 (Table 27). The increase is due to the increase in financial assets, reduced net debt as well as investments in our tangible capital assets which provide service capacity. The City's financial assets to liabilities ratio has increased from 0.88 to 1.06 from 2015 to 2019 (Table 28). A net investment increase of $24.3 million and $23.5 million decrease in accounts receivable have resulted in an increase in financial assets, causing a correlating increase in the ratio of financial assets to liabilities which supports the ability of the City to finance its commitments.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

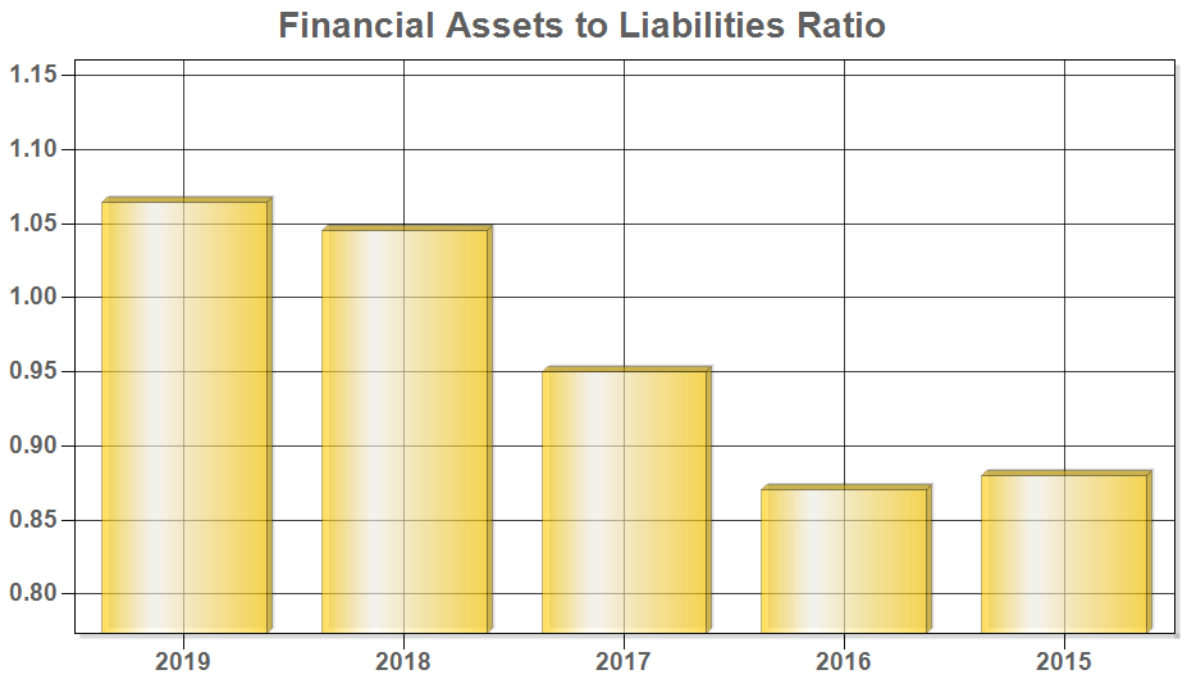
Table 27: Total Assets to Liabilities Ratio



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Table 28: Financial Assets to Liabilities Ratio



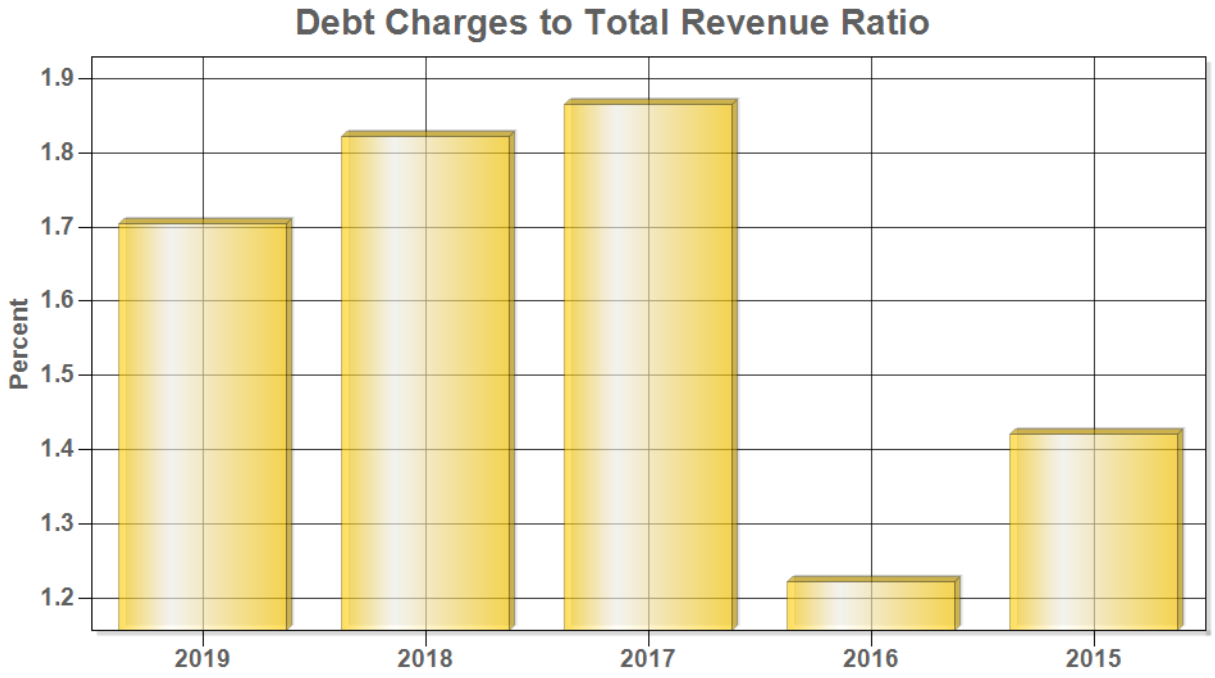
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

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 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



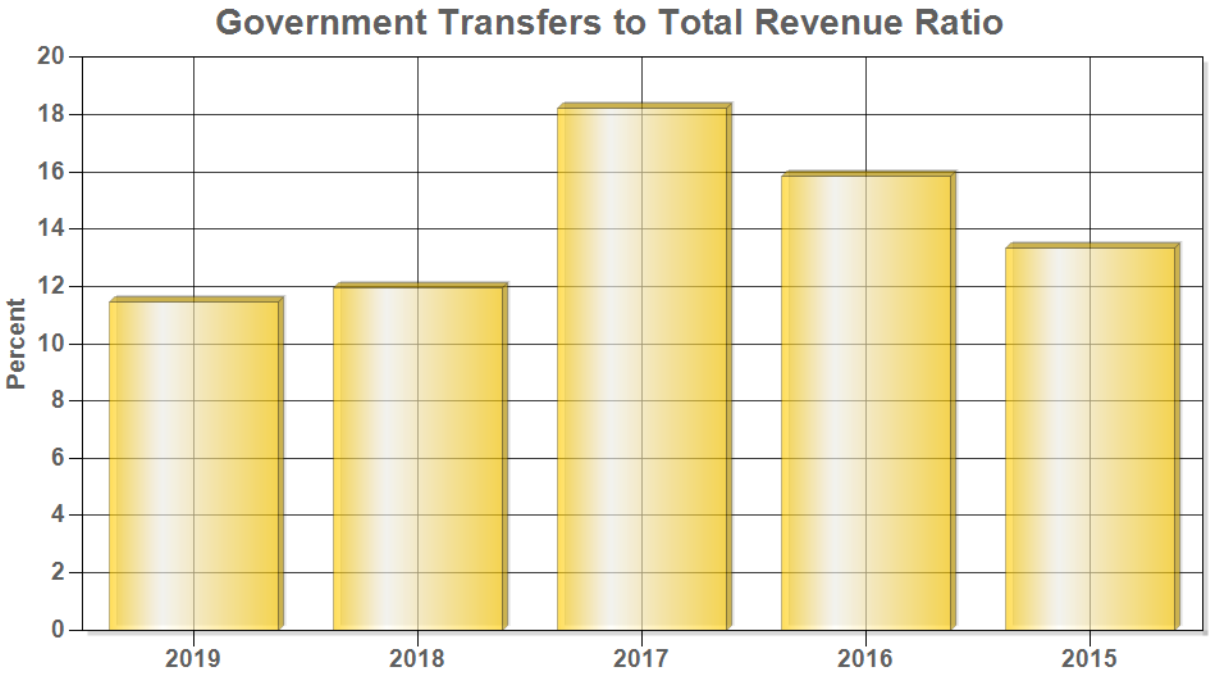
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

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 and 2019 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 2019 was increased to AAA, the highest rating possible. 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 Operating Results	**2019**	**2018**
Revenues		
Property Tax	6,315	5,272
Grant Revenue	2,135	2,144
Tenant Revenue	2,608	2,508
Facility Fees	3,643	3,637
Community Use	82	76
Other Rent	300	600
Other General Revenue	1,518	-
Interest	32	307
Total Revenues:	**16,633**	**14,544**
Expenditures		
Contracted Property Management	4,385	4,740
Utilities	831	1,031
Consulting Services	19	5
Property Tax	277	270
Other	91	64
Total Expenditures:	**5,603**	**6,110**
Surplus (Deficit) Before Debt Repayment	**11,030**	**8,434**
Debt Repayment - Principal & Interest	11,447	11,437
Net Surplus (Deficit) for the year	**(417)**	**(3,003)**

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. In 2018 and each subsequent year, this amount is adjusted to ensure that 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.

Other General Revenue – Regina City Council (CR13-6) committed to incorporating the general revenue used to fund the operating maintenance budget for the old stadium as a funding source to support the new stadium. The operating maintenance budget for the former stadium was $759,000. Allocation of this funding was omitted in error in 2018. As a result, $1,518,000 has been recognized as revenue in 2019.

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.

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 $100.0 million (CM14-1). The term of this loan is 31.5 years with an interest rate of 3.99 percent per annum. The current balance outstanding is $89.2 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 $33.0 million was set aside for interim cash flow purposes. The term of this loan is 30 years with an interest rate of 4.102 percent per annum. The current outstanding balance is $89.9 million.

Long Term Financial Outlook

Losses will be incurred during the first ten years of stadium operations. This is a result of the City's obligation to expend 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 per annum. 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.

Subsequent to December 31, 2019, the COVID-19 pandemic has resulted in Federal, Provincial and Local governments nationwide enacting emergency measures to combat the spread of the virus. These measures include the cancellation of large public gatherings such as the events held at Mosaic Stadium. It is not possible at this time to reliably estimate the length and severity of these developments and the impact on the future financial results of the stadium. Active and diligent management of the stadium's operations will be required to ensure long its 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.

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

Chris Holden
City Manager

June 24, 2020

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Independent Auditor's Report

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

Opinion

We have audited the consolidated financial statements of City of Regina and its subsidiaries (the "City"), which comprise the consolidated statement of financial position as at December 31, 2019, 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 consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2019, and the results of its consolidated operations and its consolidated cash flows 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 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.

Other Information

Management is responsible for the other information. The other information comprises Management's Discussion and Analysis. The other information also comprises the information included in the Annual report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We obtained Management's Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated 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.

Draft - For Discussion Only

Independent Auditor's Report *continued*

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 City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Regina, Saskatchewan

June 24, 2020

Chartered Professional Accountants

Draft - For Discussion Only

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31

(in thousands of dollars)

	2019	2018
FINANCIAL ASSETS		
Cash	**$ 88,476**	$ 77,924
Short-term investments (Note 3)	**400,810**	100,460
Accounts receivable (Note 4)	**49,280**	72,789
Taxes receivable	**11,753**	10,370
Long-term investments (Note 5)	**19**	276,092
Land inventory (Note 6)	**27,192**	30,083
	577,530	567,718
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	**64,836**	66,860
Taxes payable to school boards	**6,449**	8,000
Deferred revenue (Note 7)	**89,496**	74,446
Capital lease obligations (Note 8)	**1,463**	735
Long-term debt (Note 9)	**302,619**	317,692
Employee benefit obligations (Note 10)	**67,949**	66,095
Landfill closure and post-closure (Note 11)	**9,859**	9,278
	542,671	543,106
NET FINANCIAL ASSETS	**34,859**	24,612
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 12) (Schedule 3)	**2,322,717**	2,232,502
Materials and supplies	**8,975**	8,072
Prepaid	**3,374**	2,656
ACCUMULATED SURPLUS (Note 13)	**$ 2,369,925**	$ 2,267,842

Commitments and contractual obligations (Note 20)

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31

(in thousands of dollars)

	Budget (Note 1j) 2019	**Actual 2019**	Actual 2018
REVENUE			
Taxation (Note 15)	$ 273,298	**$ 273,380**	$ 260,358
Fees and charges	273,680	**275,004**	273,373
Government transfers (Note 16)	80,116	**87,732**	88,016
Electrical distribution	25,647	**28,312**	27,893
Licenses, fines and levies	13,807	**21,420**	13,970
Gas distribution	2,478	**5,630**	3,190
Interest and penalties	3,804	**9,553**	5,211
Interest on long term investments	7,026	**4,309**	7,769
Gain (loss) on long term investments	-	**11,311**	(8,128)
Servicing agreement fees	1,556	**4,523**	9,758
Land sales	-	**443**	3,769
Other	13,877	**5,608**	6,707
Contribution of tangible capital assets (Note 12)	-	**35,417**	43,148
Other capital contributions	-	**3,272**	1,500
	695,289	**765,914**	736,534
EXPENSES			
Parks, recreation and community services	141,100	**154,343**	145,436
Police	95,886	**98,536**	88,614
Legislative and administrative services	74,882	**84,163**	83,313
Water, wastewater and drainage	137,609	**105,784**	95,420
Roads and traffic	84,657	**80,304**	67,527
Fire	52,451	**49,814**	48,997
Transit	44,601	**45,193**	48,722
Waste collection and disposal	25,968	**26,787**	4,036
Grants	6,163	**4,629**	4,639
Planning and development	17,642	**14,278**	12,347
	680,959	**663,831**	599,051
ANNUAL SURPLUS	14,330	**102,083**	137,483
ACCUMULATED SURPLUS, BEGINNING OF YEAR	-	**2,267,842**	2,130,359
ACCUMULATED SURPLUS, END OF YEAR	$ 14,330	**$ 2,369,925**	$ 2,267,842

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the Year Ended December 31

(in thousands of dollars)

	Budget (Note 1j	Actual	Actual
	2019	**2019**	2018
Annual surplus	$ 14,330	**$ 102,083**	$ 137,483
Acquisition of tangible capital assets	-	**(197,761)**	(191,554)
Amortization of tangible capital assets	-	**101,069**	94,700
Proceeds on disposal of tangible capital assets	-	**1,590**	1,317
Loss on disposal of tangible capital assets	-	**4,887**	9,302
	-	**(90,215)**	(86,235)
Net change in materials and supplies	-	**(903)**	(520)
Net change in prepaid	-	**(718)**	2,748
	-	**(1,621)**	2,228
Increase in net financial assets	14,330	**10,247**	53,476
NET FINANCIAL ASSETS, BEGINNING OF YEAR	24,612	**24,612**	(28,864)
NET FINANCIAL ASSETS, END OF YEAR	$ 38,942	**$ 34,859**	$ 24,612

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31

(in thousands of dollars)

		2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:			
Annual surplus	**$**	**102,083**	$ 137,483
Non-cash items			
Amortization of tangible capital assets		**101,069**	94,700
Loss on disposal of tangible capital assets		**4,887**	9,302
Contribution of tangible capital assets		**(35,417)**	(43,148)
Loss on portfolio investments		**-**	8,128
Net change in non-cash working capital balances			
Decrease in accounts receivable		**21,637**	13,634
Increase in taxes receivable		**(1,383)**	(3,311)
Decrease in accounts payable and accrued liabilities		**(152)**	(5,941)
(Decrease) Increase in taxes payable to school boards		**(1,551)**	994
Increase (decrease) in deferred revenue		**15,050**	(2,933)
Increase in capital lease obligations		**1,385**	-
Increase (decrease) in employee benefit obligations		**1,854**	(3,584)
Increase (decrease) in landfill closure and post-closure liability		**581**	(19,584)
Increase (decrease) in land inventory		**2,891**	(9,692)
Decrease in materials and supplies		**(903)**	(520)
(Increase) Decrease in prepaid		**(718)**	2,748
		211,313	178,276
CASH FLOWS USED IN CAPITAL ACTIVITIES:			
Acquisition of tangible capital assets		**(162,344)**	(148,255)
Proceeds on disposal of tangible capital assets		**1,590**	1,317
		(160,754)	(146,938)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of short-term investments		**(300,350)**	(79,950)
Sale (purchase) of long-term investments		**276,073**	(8,069)
		(24,277)	(88,019)
CASH FLOWS USED IN FINANCING ACTIVITIES:			
Debt issued		**12,000**	9,414
Repayment of long-term debt		**(27,073)**	(11,357)
Repayment of capital lease obligations		**(657)**	(551)
		(15,730)	(2,494)
INCREASE (DECREASE) IN CASH		**10,552**	(59,175)
CASH, BEGINNING OF YEAR		**77,924**	137,099
CASH, END OF YEAR	**$**	**88,476**	$ 77,924

See accompanying notes to consolidated financial statements.

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 21.79% (2018 - 21.59%) 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.

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 15). 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.

Donated or contributed capital assets are recorded at fair value at the date of contribution.

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.

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.

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.

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

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	7 to 25 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

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

j. Budget information

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on December 11, 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.

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

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

a. PS 1201 Financial Statement Presentation

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

2. NEW STANDARDS AND AMENDMENTS TO STANDARDS (CONTINUED)

b. PS 2601 Financial Currency Translation

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

c. PS 3041 Portfolio Investments

Portfolio Investments has removed the distinction between temporary and portfolio investments. This section was amended to conform to PS 3450, Financial Instruments and now includes pooled investments in its scope. Upon adoption of PS 3450 and PS 2041, PS 3030, Temporary Investments will no longer apply.

d. PS 3450 Financial Instruments

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

e. PS 3280 Asset Retirement Obligation

Asset Retirement Obligations establish guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a public sector entity. The standard covers the entity's legal obligations established by agreement, contract or legislation including obligations created by a promissory estoppel for tangible capital assets that are in productive and that are no longer in productive use. As this standard also includes solid waste landfill sites active and post-closing obligations upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

Standards and amendments effective for financial statements on or after April 1, 2022:

f. PS 3400 Revenue

Revenue establishes standards on how to account for and report on revenue. This standard provides the identification, recognition, measurement, and disclosure for revenues arising from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payor.

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 2.14% (2018 - 1.91%).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

4. ACCOUNTS RECEIVABLE

	2019	2018
Trade and other receivable	**32,255**	55,342
Water and sewer receivable	**17,025**	17,447
	49,280	72,789

The allowance included in accounts receivable for 2019 is $13,530 (2018 - $2,320).

5. LONG-TERM INVESTMENTS

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

	Carrying Value		**Fair Value**	
	2019	2018	**2019**	2018
Pooled bond fund	**19**	276,092	**-**	271,657

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 City liquidated the pooled bond fund in 2019 and earned an average yield of 6.53%. The City moved the funds from the pooled bond fund to GIC's.

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.

	2019	2018
Long-term inventory	**27,192**	30,083
	27,192	30,083

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

7. DEFERRED REVENUE

	December 31, 2018	Externally restricted inflows	Revenue earned	**December 31, 2019**
Servicing agreement fees	56,742	4,665	(4,359)	**57,048**
Property taxes	899	1,017	(899)	**1,017**
Paved alleys	2,236	389	(324)	**2,301**
Gravel alleys	625	544	(619)	**550**
Cemetery internments	701	46	-	**747**
REAL	1,268	-	(255)	**1,013**
Other	11,975	14,845	-	**26,820**
	74,446	21,506	(6,456)	**89,496**

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:

2020	**519**
2021	**435**
2022	**337**
2023	**172**
	1,463

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 $191,023 (2018 - $203,458) 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 Wastewater 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 $73,849 (2018 - $75,185) 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.

	2019	2018
City of Regina unsecured debentures and loan		
Operating fund	**191,023**	203,458
WWTP debt - long-term	**73,849**	75,185
BPWTC term loan	**31,563**	32,447
REAL debt - long term	**6,184**	6,602
Total debt	**302,619**	317,692
Authorized debt limit	**450,000**	450,000
Interest rates	**1,95-5.00%**	3.46-5.00%
Interest costs for year	**13,264**	14,524

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, 2019, 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. REAL has an authorized line of credit with HSBC, the balance outstanding on the line of credit is $1,347 (2018 - $1,596).

The long-term debt is repayable as follows:

2020	**9,809**
2021	**10,137**
2022	**10,454**
2022	**39,522**
2023-2044	**232,697**
	302,619

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 2019	Total 2018
Defined benefit pension plans		
Regina Police Superannuation and Benefits Plan	**19,793**	18,985
RPPP Supplemental Pension Plan	**2,859**	3,428
Target Retirement Income Plan	**(8,729)**	(7,723)
	13,923	14,690
Other benefit plans		
Termination payments	**25,164**	23,377
Continuation of group life, medical and dental benefits	**8,342**	8,222
	33,506	31,599
Other plans and arrangements		
Vacation	**15,435**	15,134
Overtime	**4,608**	4,231
Group life, medical and dental plans	**477**	441
	20,520	19,806
	67,949	66,095

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.

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 2019**	Total 2018
Fair value of plan assets, beginning of year	**45,969**	**307,221**	**-**	**353,190**	357,108
Employees' contributions	**5,828**	**-**	**-**	**5,828**	5,522
Employer contributions	**5,700**	**4,065**	**-**	**9,765**	9,313
Actual return on plan assets	**9,467**	**39,298**	**-**	**48,765**	579
Less benefits paid	**(303)**	**(18,688)**	**-**	**(18,991)**	(19,332)
Fair value of plan assets, end of year	**66,661**	**331,896**	**-**	**398,557**	353,190
Accrued benefit obligation, beginning of year	**44,503**	**352,553**	**3,429**	**400,485**	387,282
Current period benefit cost	**10,126**	**-**	**-**	**10,126**	9,689
Interest on accrued benefit obligation	**3,113**	**20,593**	**199**	**23,905**	23,054
Actuarial loss	**(4,494)**	**18,407**	**480**	**14,393**	-
Less benefits paid	**(303)**	**(18,688)**	**(214)**	**(19,205)**	(19,541)
Accrued benefit obligation, end of year	**52,945**	**372,865**	**3,894**	**429,704**	400,484
Funded status, plan surplus (deficit)	**13,716**	**(40,969)**	**(3,894)**	**(31,147)**	(47,294)
Unamortized net actuarial loss (gain)	**(4,987)**	**21,176**	**1,035**	**17,224**	32,604
Accrued benefit asset (liability)	**8,729**	**(19,793)**	**(2,859)**	**(13,923)**	(14,690)

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 2019**	Total 2018
Current period benefit cost	**10,126**	**-**	**-**	**10,126**	9,689
Amortization of actuarial (gain) loss	**533**	**2,275**	**58**	**2,866**	1,093
Employee contributions	**(5,828)**	**-**	**-**	**(5,828)**	(5,522)
Interest expense	**3,113**	**20,593**	**199**	**23,905**	23,054
Expected return on plan assets	**(3,250)**	**(17,995)**	**-**	**(21,245)**	(21,420)
Change in valuation allowance	**7,263**	**-**	**-**	**7,263**	(2,942)
Benefit expense	**11,957**	**4,873**	**257**	**17,087**	3,952

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, 2018	Dec 31, 2018	Dec 31, 2018
Discount rate (%)	6.6	5.6	5.6
Inflation rate (%)	2.25	2.25	2.25
Long term return rate on plan assets (%)	6.6	5.6	n/a
Rate of compensation increase (%)	2.75	2.75	2.75
Expected average remaining service years	11.5	10.32	10.3
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

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 $8,161 (2018 - $5,176). This amount has been included in Group Benefits reserves (Note 14).

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 2019	Total 2018
Accrued benefit obligation, beginning of year	**22,373**	**792**	**8,221**	**31,386**	32,538
Current period benefit cost	**1,656**	**57**	**899**	**2,612**	2,871
Interest on accrued benefit obligation	**716**	**23**	**250**	**989**	921
Actuarial gain	**1,333**	**(30)**	**(5)**	**1,298**	(1,764)
Less benefits paid	**(1,866)**	**(95)**	**(1,023)**	**(2,984)**	(3,179)
Unamortized net actuarial loss	**-**	**205**	**-**	**205**	212
Accrued benefit liability - unfunded	**24,212**	**952**	**8,342**	**33,506**	31,599
Current period benefit cost	**1,656**	**57**	**-**	**1,713**	1,788
Amortization of actuarial loss (gain)	**225**	**(38)**	**-**	**187**	180
Interest expense	**716**	**23**	**-**	**739**	676
Benefit expense	**2,597**	**42**	**-**	**2,639**	2,644

	AON	AON	Mercer
Date of most recent valuation	Dec 31, 2018	Dec 31, 2018	Dec 31, 2018
Discount rate (%)	2.5	2.3	2.3-2.7
Rate of compensation increase (%)	3.75-4.65	2.25-2.5	2.2
Expected average remaining service years	10-13	10	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.

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 2019**	Total 2018
Benefit expense	16,903	685	**17,588**	16,239
(Deficit) surplus of plan assets over benefit obligation per plan financial statements	108,185	31,502	**128,136**	(6,910)
Contribution rate as a percentage of salary:				
Members	7.8 - 13.1%	0.46%		
Employers	8.8 - 14.6%	0.46%		
Employee contributions	15,115	685	**15,800**	15,038
Date of most recent actuarial valuation	Dec 31, 2019	Dec 31, 2019		

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, 2019 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, 2019 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.

	2019	2018
Casual employee members' contribution rate	**3.00%**	3.00%
Elected official members' contribution rate	**6.95%**	6.95%
Members' contributions	**364**	343
Benefit expense	**364**	343

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.

	2019	2018
Estimated closure and post-closure costs over 40 years after capacity is reached	**44,241**	52,625
Discount rate	**3.26%**	4.02%
Expected year capacity will be reached	**2044**	2043
Capacity (m3):		
Used to date	**11,621,034**	11,361,615
Remaining	**10,454,966**	10,714,364
Total	**22,076,000**	22,075,979
Percent utilized	**52.64%**	51.47%
Landfill liability	**9,859**	9,278

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

12. TANGIBLE CAPITAL ASSETS

	Net Book Value	
	2019	2018
General		
Land	**144,718**	140,459
Land improvements	**89,017**	88,196
Buildings and building improvements	**424,553**	436,904
Vehicles and equipment	**172,492**	175,163
Office and information technology	**24,676**	15,900
Infrastructure		
Plants and facilities	**361,889**	365,282
Roads	**413,343**	403,416
Underground and other networks	**544,072**	516,297
Bridges and other structures	**43,139**	36,840
	2,217,899	2,178,457
Assets under construction	**104,818**	54,045
	2,322,717	2,232,502

Tangible capital assets contributed to the City totaled $35,417 (2018 - $43,148), which were capitalized and recorded as revenue at their fair value at the time of receipt. The breakdown of contributed assets is as follows:

	2019	2018
Land	**4,809**	15,167
Land improvements	**3,305**	3,580
Underground and other networks	**12,517**	4,418
Vehicles and equipment	**402**	-
Roads	**8,976**	19,406
Plant & Facilities	**5,408**	577
	35,417	43,148

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(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.

	2019	2018
Unappropriated surplus:		
Regina Downtown Business Improvement District	**57**	150
Economic Development Regina Inc.	**152**	71
Regina Public Library Board	**3,076**	2,450
Regina's Warehouse Business Improvement District	**68**	68
The Regina Exhibition Association Limited	**(3,785)**	(2,765)
Buffalo Pound Water Treatment Corporation	**886**	775
Tangible capital assets	**2,322,717**	2,232,502
Appropriated surplus:		
General capital projects	**144,022**	132,411
Utility capital projects	**82,837**	75,397
Buffalo Pound capital projects	**31,563**	32,447
Reserves (Note 14)	**201,177**	217,814
Infrastructure to be funded from future servicing agreement fees:		
Water, wastewater and drainage	**(29,608)**	(28,083)
Obligations to be funded from future revenues:		
Long-term debt (Note 9)	**(302,619)**	(317,692)
Employee benefit obligations (Note 10)	**(67,949)**	(66,095)
Landfill closure and post-closure (Note 11)	**(9,859)**	(9,278)
Capital lease obligations (Note 8)	**(1,463)**	(735)
Bank indebtedness	**(1,347)**	(1,596)
Accumulated surplus	**2,369,925**	2,267,842

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

14. RESERVES

	2019	2018
City of Regina reserves:		
General utility reserve	**93,323**	102,834
General fund reserve	**27,002**	23,499
Solid waste reserve	**30,019**	39,314
Regina revitalization initiative stadium reserve	**(1,780)**	(1,362)
Land development reserve	**(16,815)**	(9,224)
Asset revitalization reserve	**8,674**	1,099
Fleet replacement reserve	**14,907**	11,157
Social development reserve	**7,069**	8,958
Elections and property reassessment reserve	**642**	642
Planning and sustainability stabilization reserve	**(444)**	1,532
Winter road maintenance reserve	**2,368**	3,100
Regina Police Service general reserve	**1,456**	630
Asphalt reserve	**1,256**	1,345
Community investment grants reserve	**383**	369
Golf course reserve	**548**	100
Technology reserve	**854**	798
Employer-provided parking reserve	**2,634**	2,269
Cemetery reserve	**250**	384
Regina Police Service radio equipment reserve	**320**	294
	172,666	187,738
Group Benefits reserves:		
Group life insurance reserve	**8,161**	5,176
Dental benefits reserve	**2,191**	2,180
Medical - City of Regina reserve	**1,163**	1,068
Police services premium reduction reserve	**316**	263
Police long-term disability reserve	**147**	35
	11,978	8,722
Other Entities reserves:		
Regina Public Library reserves	**12,747**	11,916
Buffalo Pound Water Treatment Corporation/Administration Board	**2,929**	8,503
Regina Downtown Business Improvement District reserve	**356**	435
Regina's Warehouse Business Improvement District infrastructure reserve	**174**	174
Economic Development Regina	**327**	327
	16,533	21,355
	201,177	217,815

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

15. TAXATION

	Budget (Note 1j)	**Actual**	Actual
	2019	**2019**	2018
Total taxation revenue levied	-	**424,964**	406,433
Taxes levied on behalf of others:			
Regina School Division No. 4	-	**(102,895)**	(99,455)
Global Transportation Hub Authority	-	**(2,736)**	(2,435)
Regina Roman Catholic Separate School Division No. 81	-	**(45,953)**	(44,185)
Taxation revenue	273,298	**273,380**	260,358
City of Regina			
Municipal levies	233,161	**233,682**	220,562
Grants in lieu	14,141	**15,240**	14,851
Supplementary taxes	1,600	**380**	1,730
Other	374	**(146)**	(266)
	249,276	**249,156**	236,877
Regina Public Library			
Taxation levies	21,302	**21,337**	20,742
Grants in lieu	1,375	**1,482**	1,348
	22,677	**22,819**	22,090
Regina Downtown Business Improvement District levies	1,087	**1,137**	1,131
Regina's Warehouse Business Improvement District levies	258	**268**	260
	273,298	**273,380**	260,358

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, 2019, the following amounts are reflected in the Consolidated Statement of Financial Position for these provisions:

	2019	2018
Allowance for doubtful outstanding taxes netted against taxes receivable	**7,890**	5,998
Provision for assessment appeals included in accounts payable	**8,899**	6,729

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

16. GOVERNMENT TRANSFERS

	Budget (Note 1j)	**Actual**	Actual
	2019	**2019**	2018
Operating transfers			
Federal	264	**323**	721
Provincial	49,336	**55,061**	51,069
	49,600	**55,384**	51,790
Capital transfers			
Federal	30,509	**20,128**	18,635
Provincial	7	**12,220**	17,591
	30,516	**32,348**	36,226
	80,116	**87,732**	88,016

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).

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, 2019 in thousands of dollars. There are no known contractual obligations or contingencies as at December 31, 2019. These amounts represent 100% of the financial position and activities:

	2019	2018
Financial assets	**59,767**	59,093
Financial liabilities	**54,772**	46,654
Net financial assets	**4,995**	12,439
Inventory	**161**	99
Tangible capital assets	**71,349**	52,969
Accumulated surplus	**76,505**	65,507
Statement of Operations		
Revenue	**26,013**	34,990
Expenses	**15,016**	14,969
Annual surplus	**10,997**	20,021
Accumulated surplus, beginning of year	**65,508**	45,487
Accumulated surplus, end of year	**76,505**	65,508

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	**2019**	2018
Financial assets	**45,162**	44,081
Financial liabilities	**40,529**	34,500
Non-financial assets	**52,917**	39,271
Net assets	**57,550**	48,852
Statement of Operations		
Revenue	**6,636**	2,943
Expenses	**11,123**	10,974
Annual deficit	**(4,487)**	(8,031)

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 of 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:

	2019	2018
Tangible Capital Assets	**36,106**	36,450

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:

	2019	2018
Tangible Capital Assets	**9,803**	9,896

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:

	2019	2018
Perpetual Care Trust	**2,672**	2,665
Williamson Driver Award	**5**	5
	2,677	2,670

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 is using these funds for the electrical capital upgrade project.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

20. CONTRACTUAL OBLIGATIONS

1) Wastewater Treatment Plant

As at December 31, 2019, the expected commitment related to the Wastewater Treatment Plant is $236,080. 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
2020	**10,244**
2021	**9,965**
2022	**13,102**
2023	**9,809**
2024 through 2044	**192,960**

2) mâmawêyatitân centre Development Agreement

The agreement was 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%.

3) Taylor Field Neighbourhood

This project is the redevelopment of the area where historic Mosaic Stadium was located.

4) Railyard Renewal

This project is the redevelopment of the Railyard site in the City Centre, including the implementation of the Yards Neighbourhood Plan.

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 commitment 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.

6) Globe Theatre

On March 25, 2019, Globe Theatre requested the City of Regina contribute $6.6 million to the revitalization Project to renovate buildings.

7) Lawsuits

In the ordinary course of business, various claims and lawsuits are brought against The City. Provisions have been made for any claims that are likely and the amount of the potential loss can be reasonably estimated. It is the opinion of management that final determination of any other claims will not materially affect the financial position of the City.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

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. Citizen Services

The Citizen Services Division delivers reliable services to address the fundamental needs of our community and partners. This includes providing services in the areas of fire suppression, transit, waste management, water, wastewater, and transportation. The division is comprised of four departments: Fire & Protective Services, Roadways & Transportation, Transit & Fleet and Water, Waste & Environmental Services.

b. Citizen Experience, Innovation & Performance

The Citizen Experience, Innovation and Performance division plans and supports organizational change that modernizes our traditional business lines and the services citizens rely on every day. Together we integrate people, strategy, process and technology to create an environment that sparks innovation, transforms services and changes our workplace culture.

This division includes: Citizen Experience, Technology & Digital Innovation, People & Organizational Culture and Corporate Strategy & Performance.

c. City Planning & Community Development

This division shapes the City's development and the quality of life residents experience by working with internal and external partners to create complete neighbourhoods, and programs and services that achieve the goals of the Official Community Plan for residents and visitors. The division consists of four departments: Facilities Services; Parks, Recreation & Cultural Services; Planning & Development Services; and Sustainable Infrastructure.

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

e. Financial Strategy & Sustainability

The Financial Strategy & Sustainability division contributes to a customer-focused, financially sustainable city by providing strategic, equitable, and transparent tax, financial, and land management services. These high-level services are delivered via three departments: Assessment, Tax & Utility Billing; Financial Services, and Land & Real Estate.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

21. SEGMENTED INFORMATION (CONTINUED)

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. SUBSEQUENT EVENTS

Subsequent to December 31, 2019, the COVID-19 pandemic has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally, resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the effectiveness of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the City. On March 20, 2020 City Council approved extending the property tax payment deadline for three months to allow property owners additional time to pay their 2020 property taxes without incurring a penalty; suspension of utility disconnections for six months and suspension of late payment charges; and suspension of collection activities on all utility accounts until September 30, 2020.

23. COMPARATIVE FIGURES

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

CONSOLIDATED STATEMENT OF OPERATIONS BY FUND AND ORGANIZATION — 2019 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	249,685	-	-	-	249,685
Fees and charges	80,394	142,353	7,265	3,161	233,173
Government transfers	55,386	-	30,257	1,271	86,914
Electrical distribution	28,312	-	-	-	28,312
Licenses, fines and levies	21,420	-	-	-	21,420
Gas distribution	5,630	-	-	-	5,630
Interest and penalties	8,007	209	-	-	8,216
Interest on long term investments	4,309	-	-	-	4,309
Gain (loss) on long term investments	11,311	-	-	-	11,311
Servicing agreement fees	1,394	930	2,109	90	4,523
Land sales	443	-	-	-	443
Other	4,074	205	835	265	5,379
Contribution of tangible capital assets	-	-	17,915	17,925	35,840
Other capital contributions	-	-	601	2,671	3,272
	470,365	143,697	58,982	25,383	698,427
EXPENSES					
Parks, recreation and community services	58,599	-	10,743	-	69,342
Police	94,719	-	415	-	95,134
Legislative and administrative services	66,423	-	3,245	-	69,668
Water, wastewater and drainage	-	70,568	-	16,943	87,511
Roads and traffic	31,868	-	21,039	-	52,907
Fire	48,274	-	147	-	48,421
Transit	39,520	-	162	-	39,682
Waste collection and disposal	24,894	-	588	-	25,482
Grants	6,441	-	-	-	6,441
Planning and development	14,278	-	-	-	14,278
Amortization	-	-	68,424	22,318	90,742
	385,016	70,568	104,763	39,261	599,608
Annual surplus	85,349	73,129	(45,781)	(13,878)	98,819

CONSOLIDATED STATEMENT OF OPERATIONS BY FUND AND ORGANIZATION — 2019 Schedule 1

RDBID	EDR	BPWTC	RPL	RWBID	REAL	Consolidation adjustments	**Consolidated 2019**
1,137	-	-	22,819	268	-	(529)	**273,380**
-	3,629	14,801	1,668	-	44,819	(23,086)	**275,004**
38	-	969	-	1	(190)	-	**87,732**
-	-	-	-	-	-	-	**28,312**
-	-	-	-	-	-	-	**21,420**
-	-	-	-	-	-	-	**5,630**
-	-	924	413	-	-	-	**9,553**
-	-	-	-	-	-	-	**4,309**
-	-	-	-	-	-	-	**11,311**
-	-	-	-	-	-	-	**4,523**
-	-	-	-	-	-	-	**443**
279	-	1	-	-	-	(51)	**5,608**
-	-	2,555	-	-	-	(2,978)	**35,417**
-	-	-	-	-	-	-	**3,272**
1,454	3,629	19,250	24,900	269	44,629	(26,644)	**765,914**
1,589	3,515	-	20,865	346	44,655	(9,614)	**130,698**
-	-	-	-	-	-	-	**95,134**
-	-	-	-	-	-	-	**69,668**
-	-	9,570	-	-	-	(15,218)	**81,863**
-	-	-	-	-	-	-	**52,907**
-	-	-	-	-	-	-	**48,421**
-	-	-	-	-	-	-	**39,682**
-	-	-	-	-	-	-	**25,482**
-	-	-	-	-	-	(1,812)	**4,629**
-	-	-	-	-	-	-	**14,278**
69	29	1,604	2,650	14	5,961	-	**101,069**
1,658	3,544	11,174	23,515	360	50,616	(26,644)	**663,831**
(204)	85	8,076	1,385	(91)	(5,987)	-	**102,083**

CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT — 2019 Schedule 2

For the year ended December 31

(in thousands of dollars)

	Citizen Services	Citizen Experience, Innovation & Performance	City Planning & Community Development	Regina Police Service	Financial Strategy & Sustainability	Total City of Regina
REVENUES						
Taxation	-	-	6,315	-	243,370	249,685
Fees and charges	53,224	202	26,175	1,340	152,232	233,173
Government transfers	21,190	-	16,718	9,718	39,288	86,914
Electrical distribution	-	-	-	-	28,312	28,312
Licenses, fines and levies	7,156	-	-	-	14,264	21,420
Gas distribution	-	-	-	-	5,630	5,630
Interest and penalties	-	-	-	-	8,216	8,216
Interest on long term investments	-	-	119	-	4,190	4,309
Gain (loss) on long term investments	-	-	-	-	11,311	11,311
Servicing agreement fees	1,691	-	2,742	-	90	4,523
Land sales	-	-	443	-	-	443
Other	973	119	1,634	2,309	344	5,379
Contribution of tangible capital assets	26,900	-	4,131	-	4,809	35,840
Other capital contributions	2,671	-	591	-	10	3,272
	113,805	321	58,868	13,367	512,066	698,427
EXPENSES						
Wages and benefits	99,735	18,608	38,159	83,032	22,705	262,239
Material, supplies, and other goods	56,335	1,223	22,297	5,826	7,332	93,013
Contracted and general services	13,191	7,708	61,900	5,743	15,964	104,506
Utilities	3,203	3	4,226	475	16,979	24,886
Transfer payments/grants	3	-	6,371	58	4,731	11,163
Interest and bank charges	-	-	7,362	-	5,696	13,058
Amortization of tangible assets	67,639	4,200	15,500	3,402	-	90,741
	240,106	31,742	155,815	98,536	73,407	599,606
Excess of revenues over expenditures (expenses over revenues)	$ (126,301)	$ (31,421)	$ (96,947)	$ (85,169)	$ 438,659	$ 98,821

CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT

2019 Schedule 2

RDBID	EDR	BPWTC	RPL	RWBID	REAL	Consolidation Adjustment	Consolidated **2019**
1,137	-	-	22,819	268	-	(529)	**273,380**
-	3,629	14,801	1,668	-	44,819	(23,086)	**275,004**
38	-	969	-	1	(190)	-	**87,732**
-	-	-	-	-	-	-	**28,312**
-	-	-	-	-	-	-	**21,420**
-	-	-	-	-	-	-	**5,630**
-	-	924	413	-	-	-	**9,553**
-	-	-	-	-	-	-	**4,309**
-	-	-	-	-	-	-	**11,311**
-	-	-	-	-	-	-	**4,523**
-	-	-	-	-	-	-	**443**
279	-	1	-	-	-	(51)	**5,608**
-	-	2,555	-	-	-	(2,978)	**35,417**
-	-	-	-	-	-	-	**3,272**
1,454	3,629	19,250	24,900	269	44,629	(26,644)	**765,914**
613	1,469	3,094	13,844	146	19,128	(116)	**300,417**
150	2,047	1,695	7,021	71	19,926	(6,992)	**116,930**
805	-	3,305	-	129	2,048	(4,844)	**105,949**
-	-	1,477	-	-	3,553	(12,880)	**17,036**
21	-	-	-	-	-	(1,812)	**9,372**
-	-	-	-	-	-	-	**13,058**
69	28	1,604	2,650	14	5,961	-	**101,069**
1,658	3,544	11,175	23,515	360	50,616	(26,644)	**663,831**
$ (204)	$ 85	$ 8,075	$ 1,385	$ (91)	$ (5,987)	$ -	**$ 102,083**

CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT

2018 Schedule 2

For the year ended December 31

(in thousands of dollars)

	Citizen Services	Citizen Experience, Innovation & Performance	City Planning & Community Development	Regina Police Service	Financial Strategy & Sustainability	Total City of Regina
REVENUES						
Taxation	$ -	$ -	$ 5,257	$ -	$ 232,250	$ 237,507
Fees and charges	51,035	1,061	23,299	1,290	158,489	235,174
Government transfers	22,099	13	6,828	8,165	44,703	81,808
Electrical distribution	-	-	-	-	27,893	27,893
Licenses, fines and levies	(2)	-	-	-	13,972	13,970
Gas distribution	-	-	-	-	3,190	3,190
Interest and penalties	-	-	-	-	4,548	4,548
Interest on long term investments	-	-	400	-	7,369	7,769
Gain (loss) on long term investments	-	-	-	-	(8,128)	(8,128)
Servicing agreement fees	992	1,433	4,489	-	2,845	9,758
Land sales	-	-	3,769	-	-	3,769
Other	1,355	198	658	1,833	41	4,085
Contribution of tangible capital assets	23,824	-	4,158	-	15,166	43,148
Other capital contributions	132	-	1,045	-	323	1,500
	99,435	2,705	49,903	11,288	502,661	665,991
EXPENSES						
Wages and benefits	98,415	18,478	36,802	74,384	22,013	250,092
Material, supplies, and other goods	25,532	528	33,496	5,950	1,922	67,428
Contracted and general services	30,877	10,307	31,975	5,200	14,133	92,492
Utilities	3,776	3	4,110	485	17,553	25,927
Transfer payments/grants	5	20	6,145	42	4,846	11,058
Interest and bank charges	-	-	7,513	-	5,905	13,418
Amortization of tangible assets	63,198	3,660	14,393	3,197	-	84,448
	221,803	32,996	134,434	89,258	66,372	544,863
Excess of revenues over expenditures (expenses over revenues)	$ (122,368)	$ (30,291)	$ (84,531)	$ (77,970)	$ 436,289	$ 121,128

CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT

2018 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)	273,374
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)	6,706
-	-	9,906	-	-	-	(9,906)	43,148
-	-	-	-	-	-	-	1,500
1,241	3,269	25,892	24,584	260	49,141	(33,844)	736,534
552	1,431	2,896	13,409	86	21,714	-	290,180
142	96	1,593	6,582	33	16,587	(7,279)	85,182
376	1,657	3,252	-	242	1,697	(11,803)	87,913
-	-	1,691	-	-	3,735	(13,042)	18,311
8	-	-	-	-	-	(1,720)	9,346
-	-	-	-	-	-	-	13,418
72	25	1,590	2,571	13	5,981	-	94,701
1,150	3,209	11,022	22,562	374	49,714	(33,844)	599,051
$ 91	$ 60	$ 14,870	$ 2,022	$ (114)	$ (573)	$ -	$ 137,483

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS — 2019 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	140,459	171,617	536,990	327,810	36,660
Add:					
Additions during the year	4,809	5,034	791	23,255	4,833
Transfers from assets under construction	-	870	-	2,702	11,323
Less:					
Disposals during the year	550	113	17,125	16,239	3,541
Balance, end of year	144,718	177,408	520,656	337,528	49,275
Accumulated amortization					
Balance, beginning of year	-	83,421	100,086	152,647	20,760
Add:					
Amortization	-	5,056	13,143	27,360	7,349
Less:					
Accumulated amortization on disposals	-	86	17,126	14,971	3,510
Balance, end of year	-	88,391	96,103	165,036	24,599
Net Book Value	144,718	89,017	424,553	172,492	24,676

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS — 2019 Schedule 3

	Infrastructure					
Plants and facilities	Roads	Underground and other networks	Bridges and other structures	Assets under construction	**2019**	2018
480,762	797,353	728,182	49,921	54,044	**3,323,798**	3,169,007
5,945	38,348	37,902	7,085	69,759	**197,761**	191,543
1,202	-	2,681	206	-	**18,984**	40,276
-	14,856	904	245	18,985	**72,558**	77,028
487,909	820,845	767,861	56,967	104,818	**3,467,985**	3,323,798
115,480	393,937	211,885	13,080	-	**1,091,296**	1,022,740
10,540	24,867	11,944	810	-	**101,069**	94,700
-	11,302	40	62	-	**47,097**	26,144
126,020	407,502	223,789	13,828	-	**1,145,268**	1,091,296
361,889	413,343	544,072	43,139	104,818	**2,322,717**	2,232,502

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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 General Trust Fund of the City of Regina:

Opinion

We have audited the financial statements of General Trust Fund of the City of Regina (the "Trust"), which comprise the statement of financial position as at December 31, 2019, and the statement 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, 2019, 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 Financial 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 appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises that information included in the annual report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on this information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 to 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 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 financial statements.

Draft - For Management Only

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 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 Trust'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 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

June 24, 2020

Chartered Professional Accountants

Draft - For Management Only

General Trust Fund

STATEMENT OF FINANCIAL POSITION

(in thousands of dollars)

As at December 31

	Perpetual Care Trust	Williamson Driver Award	Total 2019	Total 2018
FINANCIAL ASSETS				
Cash	47	-	**47**	19
Long-term investments (Note 4)	2,706	5	**2,711**	2,731
Total Assets	2,753	5	**2,758**	2,750
FINANCIAL LIABILITIES AND FUND BALANCES				
Due to the City of Regina	80	-	**80**	80
Fund balance	2,673	5	**2,678**	2,670
Total Liabilities and Fund Balances	2,753	5	**2,758**	2,750

See accompanying notes.

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 2019**	Total 2018
REVENUE				
Contributions	8	-	**8**	11
Investment income	81	-	**81**	80
Total Revenue	89	-	**89**	91
EXPENDITURES				
Cemetery maintenance	81	-	**81**	80
Total Expenditures	81	-	**81**	80
Excess of revenue over expenditures	8	-	**8**	11
Fund balance, beginning of year	2,665	5	**2,670**	2,659
Fund balance, end of year	2,673	5	**2,678**	2,670

See accompanying notes.

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

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

3. 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.

General Trust Fund

NOTES TO FINANCIAL STATEMENTS
(in thousands of dollars)

As at December 31

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.

4. 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.

	2019	2018
Investment cost	**2,711**	2,731
Market value	**2,747**	2,667

5. 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, 2019, as they would not provide additional information.

6. SUBSEQUENT EVENT

Subsequent to December 31, 2019, the outbreak of Coronavirus, specifically identified as "COVID-19" has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally resulting in the economic slowdown. Global equity markets have experienced significant volatility and weakness. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilized economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the effectiveness of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the General Trust Fund.

Appendices

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Appendix 1 - 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.

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.

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.

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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Appendix B

2019 Annual Report Highlights

Financial Sustainability

In 2019, the City of Regina received its highest ever, AAA credit rating from S&P Global, acknowledging the City's strong financial management practices, long-term financial planning capabilities and stewardship of public funds. The City's total debt is well below the allowable debt limit and policies are in place to ensure a minimum level of reserve funding is maintained, along with long-term financial modeling to anticipate future infrastructure investment needs.

Investing in Infrastructure

Infrastructure renewal extends the life of the City's assets and provides safety and improves quality of life for citizens. Since 2011, the City has more than tripled its General Operating Fund allocations to capital projects, reducing dependence on external or debt funding to complete current and future infrastructure projects.

2019 capital projects included:

- A combined **76 KM** of roadway renewal and sidewalk construction
- Relining **31 KM** of water and wastewater pipe
- New infrastructure to prevent wastewater spill during major storms
- Advancement of two major swimming pool projects to better service current and future recreation needs.

Reconciliation Regina

The City, through engagement with Indigenous and community organizations, continues to support the development of Reconciliation Regina and respond to the Truth and Reconciliation Commission of Canada's 'Calls to Action.'

The Reconciliation Wall – a permanent legacy to the contribution of Indigenous Peoples in the development of our city – was established on the main floor of City Hall on October 30, 2019.

Regina's 7th celebration of National Indigenous Peoples Day was held on June 21, 2019.

Environmental Sustainability

The City continued its commitment to environmental sustainability through initiatives that encouraged citizens to reduce, reuse and recycle, diverting waste from the Landfill.

A permanent leaf and yard waste depot location was opened at the Landfill, receiving **2,660 tonnes** of waste in its first season of operation.

Twelve City facilities piloted the employee-driven Green Routine project, increasing waste diversion by almost **40 per cent**.

Approximately **122 tonnes** of hazardous waste was collected and recycled or safely disposed through numerous Household Hazardous Waste Days.

Enhanced Service Through Technology

The City continues to prioritize providing more efficient and modern services to residents through use of new and improved technology.

Regina.ca

A new, mobile-friendly Regina.ca was launched in 2019 creating a better online experience for citizens looking for information about City programs and services. It also lays the foundation for future enhanced online services.

The launch of the PaybyPhone app in Regina provides motorists a new online payment option when parking downtown.

Provincial and City regulations are now in place to allow ridesharing companies to operate in Regina.

Long-Term City Growth

The development and implementation of master plans advances the City's Official Community Plan and ensures long-term sustainability and delivery of services that meet the needs of Regina now and into the future. In 2019, the Wastewater Master Plan, Recreation Master Plan, and Regina Zoning Bylaw 2019 were approved.

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City of Regina Financial Position

As at December 31, 2019 (in thousands of dollars)

	Actual 2019	Actual 2018
Financial Assets		
Cash	$ 88,476	$ 77,924
Short-term Investments	400,810	100,460
Accounts Receivable	49,280	72,789
Taxes Receivable	11,753	10,370
Long-term Investments	19	276,092
Land Inventory	27,192	30,083
	$ 577,530	$ 567,718
Financial Liabilities		
Accounts payable and accrued liabilities	64,836	66,860
Taxes payable to school boards	6,449	8,000
Deferred revenue	89,496	74,446
Capital lease obligations	1,463	735
Long-term debt	302,619	317,692
Employee benefit obligations	67,949	66,095
Landfill closure and post-closure	9,859	9,278
	$ 542,671	$ 543,106
Net Financial Assets	34,859	24,612
Non-Financial Assets	2,335,066	2,243,230
Accumulated Surplus	**$** 2,369,925	$ 2,267,842
Consolidated Statement of Operations and Accumulated Surplus		
Revenue		
Taxation	273,380	260,358
Fees and charges	275,004	273,374
Government Transfers	87,732	88,016
Contribution of tangible capital assets	35,417	43,148
Electrical/Gas distributions	33,942	31,083
Licenses, fines and levies	21,420	13,970
Gain (Loss) on long term investments	11,311	(8,128)
Other	27,708	34,713
	$ 765,914	$ 736,534
Expenses		
Parks, recreation and community services	154,343	145,436
Water, wastewater and drainage	105,784	95,420
Police	98,536	88,614
Legislative and administrative services	84,163	83,313
Roads and traffic	80,304	67,527
Fire	49,814	48,997
Transit	45,193	48,722
Other	45,694	21,022
	663,831	599,051
Annual Surplus	102,083	137,483
Accumulated Surplus, End of Year	**$** 2,369,925	$ 2,267,842
Reserves		
City of Regina Reserves	184,644	196,460
Other Entities Reserves	16,533	21,355
	$ 201,177	$ 217,815

Financial Assets:
Financial assets increased by $9.9 million during the year. There was a shift to short-term from long-term investments based on market factors. The City disposed of its long-term investments and shifted to short-term investments realizing a capital gain of $11.3 million on its investment portfolio. Accounts receivables decreased by $23.5 million primarily due to government grants that were due at the end of 2018 and collected in 2019.

Financial Liabilities:
Total financial liabilities remained consistent with the previous year, with two changes of note. Long-term debt liability was reduced by $15.1 million, offset by an increase in deferred revenue of $15.1 million. Deferred revenues increased mainly due to a one-time increase in Gas Tax grant funding of $12.3 million and an increase in service agreement fees deferred revenue.

Accumulated Surplus:
Increased by $102.1 million. This is comprised of a $90.2 million increase in tangible capital assets that provide service capacity for our citizens, as well as an increase in net financial assets of $10.3 million. A net financial asset position means the City has the ability to meet its financial liabilities with current resources. The Accumulated Surplus includes both cash and non-cash items (such as tangible capital assets) that are not available to spend.

Revenues:
Increased by $29.4 million due to increases in own source revenue including a gain on long term investments of $11.3 million, $13.0 million increase in taxation revenues, and an increase in licenses, fines and levies of $7.4 million. Due to economic factors, slower development caused a decrease in contributed assets of $7.7 million.

Expenses:
Increased by $64.7 million. The increase in expenses is due to amortization, wages and benefits expense, and increases in costs for services related to several program areas. Parks, recreation and community services increased by $8.9 million, water, wastewater and drainage increased by $10.4 million, police services increased by $9.9 million and roads & traffic costs were up by $13.0 million.

Reserves:
Decreased by $16.7 million. Council-approved planned use of reserves for capital projects exceeded the surplus/earnings into the reserves resulting in an overall decrease. The majority of the City's reserves are self-sustaining whereby both the operating and capital costs are funded from the reserve, such as the Utility Fund Reserve. Other reserves are established for future capital replacements like the Fleet Replacement Reserve. Unallocated funding within the General Fund Reserve and the Asset Revitalization Reserve provide Council with the most flexibility.

Appendix C

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2019
Public Accounts

Year Ended December 31, 2019

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June 5, 2020

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, 2019.

This report is divided into the following sections:

1. City Council Remuneration and Expenses
2. Grants – City of Regina
3. Employee Remuneration – General Municipal, 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
4. Expenditures – 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

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

The statements and schedules in this report 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, 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 Annual Reports also form part of the Public Accounts. The annual reports provide information on 2019 actual and budgeted revenues and expenses.

Respectfully submitted,

June Schultz, CPA, CMA
Director, Finance

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City Council Remuneration and Expenses

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City Council Remuneration and Expenses

For the Year Ended December 31, 2019

(in dollars)

	Base Salary	Deputy Mayor Salary	Travel Per Diems	Total Remuneration
Mayor				
Fougere, Michael	144,278	-	-	144,278
Councillors				
Bresciani, Lori	44,507	600	300	45,407
Bryce, Sharron	44,507	600	-	45,107
Findura, John	44,507	600	600	45,707
Flegel, Jerry	44,507	600	-	45,107
Hawkins, Bob	44,507	-	-	44,507
Mancinelli, Jason	44,507	-	400	44,907
Murray, Joel	44,507	600	-	45,107
O'Donnell, Mike	44,507	600	-	45,107
Stevens, Andrew	44,507	-	-	44,507
Young, Barbara	44,507	-	-	44,507

Expenses

	Travel	Leased Car	Communications	Total Expenses
Mayor				
Fougere, Michael	3,986	12,420	-	16,405
Councillors				
Bresciani, Lori	1,711	-	6,418	8,130
Bryce, Sharron	1,228	-	2,442	3,669
Findura, John	2,730	-	4,796	7,526
Flegel, Jerry	2,947	-	1,610	4,557
Hawkins, Bob	3,089	-	6,911	10,000
Mancinelli, Jason	4,156	-	35	4,192
Murray, Joel	4,213	-	305	4,519
O'Donnell, Mike	2,924	-	35	2,959
Stevens, Andrew	393	-	9,607	10,000
Young, Barbara	1,719	-	4,097	5,816

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See accompanying notes.

Notes to City Council Remuneration and Expenses

For the Year Ended December 31, 2019
(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 2019 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 expenses. Communication expenses include ward newsletters and community newsletter advertisements.

The following table summarizes the expenses incurred for each Councillor in 2019:

Councillor	2019 Expenses
Bresciani, Lori	8,430
Bryce, Sharron	3,669
Findura, John	8,126
Flegel, Jerry	4,557
Hawkins, Bob	10,000
Mancinelli, Jason	4,592
Murray, Joel	4,519
O'Donnell, Mike	2,959
Stevens, Andrew	10,000
Young, Barbara	5,816

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Notes to City Council Remuneration and Expenses

For the Year Ended December 31, 2019
(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 2019:

Councillor	2019 Expenses
Bresciani, Lori	3,515
Bryce, Sharron	3,480
Findura, John	1,949
Flegel, Jerry	2,602
Hawkins, Bob	3,722
Mancinelli, Jason	917
Murray, Joel	3,092
O'Donnell, Mike	3,194
Stevens, Andrew	1,534
Young, Barbara	3,795

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Board Remuneration and Expenses

For the Year Ended December 31, 2019

(in dollars)

Board Member	Board Payments	Board Travel
Board of Police Commissioners		
Fougere, Michael	1,080	-
Murray, Joel	1,080	2,871
Pankratz, Vic	1,080	2,343
Yee, Jada	1,080	2,875
Young, Barbara	1,080	1,891
Board of Regina Public Library		
Bryce, Sharron	1,280	101
Fougere, Michael	960	15
Gavigan, Marjorie	5,040	3,223
Grebinski, Starla	3,760	540
Kivisto, Elaine	880	-
Kobayashi, Cindy	3,600	3,437
Lerat, Phyllis	5,120	1,539
March-Burwell, Barbara	3,600	230
Oni, Olajumoke	1,360	50
Quinlan, Sean	10,400	500

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See accompanying notes.

Board Remuneration and Expenses

For the Year Ended December 31, 2019
(in dollars)

Board Member	Board Payments	Board Travel
Board of Buffalo Pound Water Treatment Corporation		
Boots, Ben	19,900	801
May, Judy	19,200	233
Posehn, Daryl	16,275	664
Richards, Dave	18,275	268
Ring, Grant	16,925	-
Schoffer, Dale	24,550	3,720
Board of Regina Exhibition Association Limited		
Bellegarde, Sandra	480	-
Budzak, Ken	2,560	-
Fix, Michael	560	-
Gibbons, Karen	1,500	-
Kezama, Blain	1,280	-
Masters, Sandra	6,240	-
McCrum, Kathy	1,720	-
Meloche, Marty	1,800	-
Morsky, Wayne	800	-
Pullar, Collin	720	-
Selinger, Gordon	2,180	-
Sinclair, David	1,580	-
Stephenson, Tiffany	2,820	-
Wasnik, Grant	2,180	-

See accompanying notes.

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Notes to Board Remuneration and Expenses

For the Year Ended December 31, 2019
(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 2019 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

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Grants - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Name	Operating/ Capital	Subsidized Rent	Transit Subsidies	General Municipal	Library
101172832 Saskatchewan Ltd.	-	-	-	171,166	15,471
101198620 Saskatchewan Ltd.	-	-	-	186,080	16,819
101237333 Saskatchewan Ltd.	-	-	-	210,021	18,983
101303416 Saskatchewan Ltd.	-	-	-	86,447	7,814
Al Ritchie Community Association Inc.	77,814	27,659	1,932	-	-
Alliance Pulse Processors Inc.	-	-	-	56,616	5,117
Art Gallery of Regina Inc.	82,000	-	-	-	-
Aspire Attainable Housing Corporation	90,000	-	-	-	-
Boardwalk Reit Properties Holdings Ltd.	-	-	-	196,583	17,768
Caledonian Curling Club	-	300,000	-	-	-
Canadian Properties GP Inc.	-	-	-	74,214	6,708
Carmichael Outreach Incorporated	74,860	-	2,316	-	-
Centurion Apartment Properties (Madison Manor) Inc.	-	-	-	61,304	5,541
Centurion Apartment Properties (Madison Ridge) Inc.	-	-	-	52,773	4,770
Deveraux Heights Developments Ltd.	-	-	-	142,947	12,920
Economic Development Regina Inc.	1,812,000	-	-	-	-
Gabriel Housing Corporation	310,000	-	-	9,892	894
Gemard Holdings Ltd.	-	-	-	64,147	5,798
GL Residences Holdings Ltd.	-	-	-	56,874	5,141
Habitat for Humanity Regina	150,000	-	-	1,936	175
Harbour View Estates Inc.	-	-	-	185,808	16,794
Heritage Community Association Inc.	97,398	39,857	-	-	-
James Hill Road Villa GP Inc.	-	-	-	50,346	4,551
MacKenzie Art Gallery Inc.	308,000	-	-	161,364	14,585
Mobile Crisis Services Inc.	136,350	-	-	-	-
Monogram BT Holdings Ltd.	-	-	-	63,556	5,745

See accompanying notes.

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Grants - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Name	Operating/ Capital	Subsidized Rent	Transit Subsidies	General Municipal	Library
Mounted Police Heritage Centre	80,000	-	-	331,833	29,993
New Dance Horizons Inc.	53,000	-	-	-	-
North Central Community Association Inc.	88,398	-	246	-	-
North East Community Association Inc.	67,580	-	-	-	-
North Ridge Development Corp	120,000	-	-	-	-
NPR GP Inc.	-	-	-	185,720	16,786
Parliament 2-BT Holdings Ltd.	-	-	-	71,006	6,418
PGA Holdings Inc.	500,000	-	-	-	-
Property Developments Ltd.	-	-	-	60,993	5,513
Provincial Capital Commission	2,719,000	-	-	-	-
Queen City Eastview Community Association Inc.	100,195	-	-	-	-
Regina & District Food Bank Inc.	56,760	-	-	63,817	5,768
Regina Airport Authority	-	-	-	312,425	28,238
Regina Early Learning Centre Inc.	54,700	-	-	3,775	341
Regina Education & Action On Child Hunger (REACH)	79,285	6,492	-	-	-
Regina Exhibition Association Ltd.	1,312,200	-	-	1,601	145
Regina Folk Festival Inc.	64,000	-	-	-	-
Regina Multicultural Council	70,000	-	-	-	-
Regina Senior Citizens Centre Inc.	133,800	-	-	-	-
Regina Symphony Orchestra Inc.	163,000	-	-	-	-
Regina Treaty/Status Indian Services, Inc.	59,900	-	-	-	-
Saskatchewan Power Corporation	-	-	-	153,474	13,872
Saskatchewan Science Centre Inc.	175,000	-	-	-	-
Saskatchewan Volleyball Association	50,000	-	-	-	-
Silver Sage Holdings Ltd.	150,000	-	-	42,343	3,827
Souls Harbour Rescue Mission	340,000	-	-	5,046	456
Sterling Manor Apartments GP Inc.	-	-	-	128,114	11,580
Sterling Manor II Apartments GP Inc.	-	-	-	128,114	11,580
The Canadian Blood Services	-	-	-	57,810	5,225
The Circle Project Assoc. Inc.	63,420	-	-	5,418	490

See accompanying notes.

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Grants - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Name	Operating/ Capital	Subsidized Rent	Transit Subsidies	General Municipal	Library
The Globe Theatre Society	154,504	-	-	34,430	3,112
The Mills Developments Ltd.	210,000	-	-	-	-
The Regina Plains Museum Inc.	130,000	-	-	-	-
University of Regina	26,000	-	-	51,810	4,683
Viterra Inc.	-	-	-	95,866	8,665
YWCA - Young Women's Christian Association of Regina	50,850	-	-	-	-

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See accompanying notes.

Notes to Grants

For the Year Ended December 31, 2019
(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 amounts disclosed represent the entire amount of the abatement and the tax exemption amounts disclosed represent both the municipal and library portion of the taxes forgiven. For the year 2019, there were no tax abatements for General Municipal or Library.

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Employee Remuneration

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Ababei, Nicolae	Mechanical Inspector	81,504	-
Abtosway, Cory G.	Crew Lead, Landfill	74,025	-
Acapuyan, Sheryl	Financial Reporting Advisor II	104,682	-
Ackerman, Amber	Deputy City Clerk	108,873	1,950
Ackley, Chris	Facilities Operator I	50,507	-
Adam, Carl D.	Firefighter	111,947	-
Adam, Derek M.	Waste Diversion Officer	75,129	-
Adeel, Faizan	Bus Operator	77,952	-
Adegeye, Adefemi O.	Senior City Planner	89,334	-
Aden, Adawe	Financial Reporting Advisor II	88,569	-
Aebig, Cory	Crew Lead, Roadway Operations	117,302	-
Agarwal, Vikash K.	Senior Program Manager	111,072	1,950
Agha, Amir A.	Senior Engineer	110,604	-
Agnew, Scott A.	Journeyperson - Mechanic	68,025	200
Ahluwalia, Puneet	Bus Operator	78,276	-
Aird, Janet	Manager, Program Development and Delivery	133,972	2,150
Akindele, Abiodun O.	Financial Management Analyst	92,676	-
Akon, Akon	Development Assistant	62,273	-
Alarcon, Ian Angelo Q.	Senior Engineer	115,223	-
Aldcorn, Shayla D.	Financial Operational Administrator	56,430	-
Alejandria, Joseph A.	Senior Engineer	113,457	-
Alejandria, Richard H.	Geospatial Technician	63,543	-
Allen, Tim D.	Bus Operator	74,876	-
Allin, Robert	Bus Operator	78,386	-
Altrogge, Jordan D.	Firefighter	105,286	-
Amin, Hiren A.	Programmer Analyst II	63,756	-
Amin, Sultan Teodore B.	Utility Person II	61,252	25
Amorth, Sharon	Project Management Analyst	57,442	-
Amyotte, Jason W.	Tire Repairperson	54,995	-
Anayat, Muhammad	Bus Operator	89,943	-
Anderson, Aaron L.	Firefighter	107,591	-
Anderson, Brad	Bus Operator	60,638	-
Anderson, Derek M.	Journeyperson- Industrial Mechanic	95,863	-
Anderson, Jeff	Firefighter	111,892	-
Anderson, Justin	Operational Service Representative	73,608	-
Anderson, Kevin K.	Bus Operator	90,536	-
Anderson, Loreen R.	Community Consultant	70,279	-
Anderson, Michael	Trades 1 - Distribution System Services	102,809	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Anderson, Robert	Inventory Controller	67,198	-
Anderson, Roseann J.	Senior Financial Advisor	103,823	525
Anderson, Tim	Facilities Operations Coordinator	96,169	-
Anthony, Troy	Bus Operator	62,795	-
Antochow, Gordon J.	Supervisor, Field Operations	93,552	-
Antonick, Cory M.	Casual Labourer	62,816	-
Antonini, Leonard A.	Captain	137,053	-
Arcand, Chad J.	Senior Engineer	111,159	200
Archibald, Tanys	Collection Officer	57,335	-
Arcilla, Nikolai L.	Journeyman Transit	82,330	25
Armstrong, Aimee L.	Payroll Officer II	62,716	-
Arsenault, Mitchell S.	Firefighter	99,082	-
Arsenault, Roger	Captain	135,732	-
Arsenault, Simon	Captain	137,722	-
Asante, James K.	Bottom Man	66,332	-
Ashrafi, Ghazi M.	Engineer	78,482	-
Asilo, Zoe	Utility Person II	60,364	25
Aspen, Blaine	Maintenance Operator	60,756	-
Atchison, Chrystal L.	Legal Counsel	129,654	-
Austin, Van G.	Coordinator, Property Tax and Admin	85,442	-
Austring, Don	Captain	136,969	-
Azcueta, Jim M.	Bus Operator	88,876	-
Babcock, Bradley T.	Bridge Inspector Engineer	119,326	-
Baberia, Kunal J.	Bus Operator	83,015	-
Bach, Austin W.	Skilled Labourer	58,540	-
Bade, Aileen L.	Programmer Analyst III	79,839	-
Bagley, Stephen M.	Manager, Winter District Maintenance	16,646	33,715
Baier, Tammy R.	Senior Business Solutions Specialist	82,901	-
Bailey, Phelan D.	Bus Operator	66,245	-
Bailey, Ron D.	Manager, Transit Administration	41,020	62,175
Baillargeon, Lee A.	Training Captain	122,795	-
Bajpai, Atish	Project Engineer	99,906	-
Baker, Barry	Skilled Labourer	52,864	-
Baker, Dean K.	Journeyperson - Electrician	85,383	-
Baker, Wyatt J.	Project Engineer	94,658	-
Ballis, Alexander T.	Property Assessor	69,549	-
Balysky, Shawn P.	Equipment Operator III	73,271	-
Banin, Jacob A.	Equipment Operator III	57,606	-
Banin, Jason	Trades Coordinator	77,787	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Banin, Justin J.	Crew Lead-Water and Sewer Construction	73,982	-
Baniulis, Alicia E.	Coordinator, Communications and Customer Service	78,403	-
Banks, Corey K.	Skilled Labourer	56,833	-
Bansah, Gloria	Project Engineer	99,404	200
Baragar, Adam S.	Coordinator, Facilities Maintenance Program	99,377	-
Barber, Nicole C.	Engineer	59,694	-
Barker, Seth A.	Firefighter	90,043	-
Barnaby, Audrey	Records Administration Clerk	53,177	-
Barnhart, Jason G.	Economist	68,579	-
Barnsley, Chase W.	Casual Labourer	67,383	-
Barraza, Tanya M.	Bylaw Enforcement Officer II	66,141	-
Barth, Brett	Firefighter	90,043	-
Bartlett, Robert H.	Process and Performance Consultant	93,794	-
Bartley, Shawn R.	Casual Labourer	50,922	-
Basco, Aileen M.	Financial Reporting Advisor II	95,663	-
Bashutski, Warren M.	Firefighter	107,581	-
Bata, Dante C.	Bus Operator	71,599	-
Bates, Austin R.	Firefighter	77,665	-
Bateson, Graham P.	Coordinator, Water and Sewer Programming	90,440	-
Batters, Erin	Landscape Architectural Technologist	57,175	-
Baumann, Lynn	Weigh Scale Attendant II	60,124	-
Bautista, Rizalito A.	Project Engineer	80,085	-
Beaton, Boyd	Facilities Operations Coordinator	110,200	-
Beatty, Brian	Supervisor, Field Operations	86,406	-
Beatty, Dean J.	Captain	136,876	-
Beaulieu, Larry J.	Supervisor, Central Stores, Salvage and Fuel	98,881	200
Bechard, Blair	Captain	132,789	-
Becker, Blake A.	Facilities Operator I	55,025	-
Beckie, Brittney F.	City Planner I	60,055	-
Beith, Susan A.	Casual Labourer	55,998	-
Belanger, Dylan R.	Facilities Operator I	58,581	-
Belcourt, Dale K.	Supervisor, Field Operations	122,260	-
Bell, Carey	Tax Exemption Analyst	85,494	-
Bell, Cy	Skilled Labourer	69,144	-
Bellegarde, Bradley D.	Cultural Diversity and Indigenous Relations Advisor	67,088	-
Bellegarde, Peter D.	Captain	136,876	-
Bells, Brad N.	Director, Transit and Fleet	168,552	2,600
Belof, Jordan S.	Casual Labourer	51,753	-
Benna-Stewart, Linette L.	Bus Operator	67,130	-
Benning, Kirby	Lieutenant	131,795	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Benson, Alex L.	Firefighter	70,590	-
Benson, Dennis A.	Fire Inspector	123,426	-
Berbenchuk, Leeann	Neighbourhood Centre Programmer	64,715	-
Berezowski, Derek	Fleet Management Technologist	61,553	-
Bergen, Spence	Engineering Assistant II	57,548	-
Bernakevitch, Paul C.	Firefighter	107,581	-
Bernreuther, Desirae L.	Communications Consultant	81,472	-
Betker, William R.	Geomatics Technician I	33,727	24,280
Bews, Jordan R.	Engineering Assistant III - Water and Sewer	66,151	-
Bhavsar, Gautamkumar R.	Bus Operator	63,177	-
Bialobzyski, Mark A.	Supervisor, Mechanical and Plumbing Inspections	90,817	-
Bien, Tyler W.	Manager, Roadways Seasonal Operations	101,956	1,950
Bigler, Hugh J.	Electrical/Instrumentation Journeyperson	115,141	-
Binsfeld, Tyson N.	Program Specialist - Fieldhouse	71,570	-
Birch, Chris	Utility Person II	55,204	25
Bird, Charles E.	Bus Operator	59,852	-
Bird, Robyn A.	Corporate Strategy and Performance Consultant	108,848	-
Bishop, Diana D.	Bylaw Enforcement Officer III	68,438	-
Bissett, Jacob D.	Bottom Man	85,392	-
Bjorgan, Lori A.	Human Resources Consultant	116,693	-
Black, Trevor	Corporate Budget Consultant	127,578	1,185
Bley, Michelle L.	Senior Assessment Appraiser	76,455	-
Blondeau, Dustin	Facilities Operator I	54,963	-
Blondeau, Jason W.	Bus Operator	61,896	-
Blyth, Cindy A.	Accounting Clerk V	56,552	-
Bogard, Nicole E.	Bylaw Enforcement Officer II	67,134	-
Bokamyer, Brett B.	Bottom Man	50,045	-
Bolen, Adrien J.	Bus Operator	62,975	-
Bolen, Beverly	Administrative Support	55,757	-
Bolen, Daryl	Maintenance Person	106,409	-
Bolen, Jeffrey	Traffic Signal Control Electrician	77,246	-
Bond, Bryce	Firefighter	90,043	-
Bondy, Terrence A.	Solid Waste Truck Operator	56,390	-
Bonke, Eric L.	Supervisor, Geospatial Technician	87,560	-
Bonnick, Gregory	Journeyman Transit	86,602	25
Book, Patrick R.	Senior Advisor to the Mayor	83,102	8,314
Booth, Douglas W.	Engineering Assistant III - Water and Sewer	87,276	-
Bork, Brad	Firefighter	111,947	-
Bork, Crystal M.	Bus Operator	60,059	-
Botkin, Helen J.	Facilities Project Consultant	99,718	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Botkin, Stephen J.	Engineering Assistant III	65,239	-
Boudreau, Donnell	Equipment Operator IV	92,322	-
Bourdin, Kymberly	Communications Consultant	79,009	-
Bourlon, Ericka N.	Waste Diversion Officer	66,435	-
Bourret, Jeffrey M.	Firefighter	107,591	-
Boutin, Matthew	Firefighter	111,947	-
Bouw, Kayleigh A.	Process and Performance Consultant	72,734	-
Bowles, Lawren K.	Firefighter	107,605	-
Boychuk, Marianne L.	Lieutenant	130,800	-
Boyer, Darren	Captain	138,824	-
Boyko, Kevin B.	Bus Operator	102,863	-
Brailean, Linda	Coordinator, Parking Services	72,530	-
Brakefield, Ryan R.	Programmer Analyst III	78,677	-
Branco, Peggy R.	Coordinator, Cemeteries	52,415	-
Brass, David A.	Crew Lead, Landfill	69,788	-
Bratushesky, Wayne	Equipment Operator IV - Roadways	79,352	-
Brears, Liberty A.	Senior City Planner	64,807	86
Bresselaar, Stacey L.	Building Official I	62,357	-
Brezinski, Dwain	Bus Operator	86,651	-
Brezinski, Tracy L.	Council Officer	53,022	-
Briggs, James M.	Supervisor, Geospatial Technician	87,752	-
Brock, Duane	Captain	61,171	34,713
Brockwell, Ray	Skilled Labourer	76,031	-
Broda, Amber L.	Human Resources Associate	77,722	-
Brodt, Michael J.	Traffic Signals Systems Analyst	72,461	-
Brooks, Paul	Facilities Operator I	56,559	-
Brossart, Justin S.	Caretaker - Fireman's	51,356	-
Brotheridge, Debbie A.	Human Resources Consultant	108,848	-
Brotzel, Tanner J.	Firefighter	107,591	-
Brown, Austin J.	Firefighter	70,590	-
Brown, Davis T.	Firefighter	107,581	-
Brown, Geoff G.	Manager, Corporate Asset Management	140,144	1,950
Brown, Royce	Water Attendant	55,420	-
Brown, Susan	Bus Operator	71,755	-
Brown, Tod M.	Captain	136,905	-
Bryant, Adam J.	Project Engineer	96,934	-
Bryden, Deborah	Director, Assessment, Tax and Utility Billing	154,682	2,600
Buchan, Brad	Firefighter	111,947	-
Buehler, Arnold	Manager, Transit Operations and Training	125,601	1,950
Buffalo, Stan I.	Saw Operator - Concrete Services	75,158	-

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Burkart, Garry W.	Journeyman Transit	85,244	25
Burley, Gerald M.	Casual Labourer	52,431	-
Burns, Michael J.	Fire Inspector	122,934	-
Burtnack, Jeffrey W.	Firefighter	111,947	-
Bzdel, Shauna L.	Director, Land and Real Estate Management	161,242	2,600
Cabylis, Tyler D.	Firefighter	77,665	-
Calvert, Marla-Rae L.	Legal Counsel	140,144	-
Cameron, Rorey	Sign Shop Worker	53,499	-
Cameron, Scott D.	Manager, Facilities Operations	131,404	1,950
Campbell, Bruce M.	City Hall Building Operator	54,765	-
Campbell, Chris B.	Manager, Roadways Capital Operations	112,218	1,950
Campbell, Randy M.	Equipment Operator III	75,882	-
Cantello, Ian D.	Transportation Master Plan Coordinator	78,409	-
Cardinal, Beverly C.	Coordinator, Inner City Facility Integration	93,579	-
Carey, Ronald	Facilities Operator I	58,087	-
Carino, Mark Anthony	Utility Person II	56,526	25
Carleton, Colin A.	Firefighter	111,892	-
Carlston, Kevin C.	Journeyperson- Industrial Mechanic	83,926	-
Carlston, Rick J.	Equipment Coordinator	68,822	-
Carrick, Sheena M.	Corporate Budget Consultant	81,247	-
Carroll, Troy	Crew Lead - Grade Finisher	77,394	-
Carson, Derek	Firefighter	90,043	-
Carter, Tyler H.	Firefighter	107,581	-
Carteri, Jason R.	Firefighter	107,591	-
Carton, Allan	Crew Lead, Roadway Operations	112,093	-
Cavers, Douglas E.	Business Performance Consultant	123,092	1,950
Cedar, Kyle M.	Supervisor, Field Operations	91,791	-
Chabot, Rodrigue	Crew Lead - Solid Waste Collection	63,675	-
Chahal, Gurjinder S.	Bus Operator	87,563	-
Chalifour, Rodrique D.	Senior Purchasing Agent	65,177	-
Chalupiak, Jeremy K.	Building Official II	72,553	-
Chambers, Evan W.	Firefighter	107,591	-
Chandler, Michael R.	Mechanical Inspector	80,997	-
Chawla, Robin	HR Analyst	75,930	-
Chen, Fengyan R.	Accounting Clerk VI	60,518	-
Cherneski, Chad P.	Firefighter	105,286	-
Chernick, Glenn	Forestry Technician	64,978	-
Chernoff, Peter L.	Equipment Operator III	59,180	-
Cherwinski, Andrew C.	Facilities Operator I	60,750	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Cherwinski, Nicholas B.	Facilities Operator I	51,867	-
Chevalier, Renee M.	Senior Engineer	131,224	200
Cheveldeoff, Katherine L.	Bylaw Enforcement Officer II	55,861	-
Chillog, Michael G.	Firefighter	111,947	-
Chomos, Geoff	Manager, Business Solutions	114,495	-
Choquette, Tyler S.	Firefighter	111,947	-
Chorney, Ken	Firefighter	116,557	-
Christianson, April D.	Accounting Clerk VI	56,401	-
Chupik, Dennis B.	Engineering Assistant V, Roadways and Traffic	72,592	-
Cichocki, Aaron P.	Firefighter	111,971	-
Cifuentes, Brendon J.	Casual Labourer	61,192	-
Cifuentes, Nicholas A.	Casual Labourer	67,616	-
Clark, Linden	Firefighter	90,043	-
Clarke, Brian	Digital Information Architect	133,421	1,950
Clarke, Dave	Firefighter	120,937	-
Clemmensen, Aaron	Casual Labourer	55,599	-
Clermont, Debra M.	Coordinator, Tax and Utility Accounting	86,346	-
Clifford, Christine	Legal Counsel	146,608	2,775
Clow, Melissa D.	Privacy and Freedom of Information Officer	72,216	-
Coderre, Melissa M.	Coordinator, Business Services	92,988	-
Coffey, Fred	Financial Management Analyst	80,773	-
Cole, Rodney	Captain	135,611	-
Comfort, Paul J.	Firefighter	120,486	-
Comrie, Kelten J.	Manager, Building Standards	93,128	7,025
Condon, Derek	Casual Labourer	57,996	-
Conie, Dwayne	Journeyman Transit	85,854	25
Coolen, Ann M.	Paratransit Clerk	60,716	-
Cooney, Deborah C.	Financial Admin Business Systems Analyst	78,609	-
Cooper, Kelly G.	Crew Lead - Grade Finisher	77,938	-
Corkum, James A.	Casual Labourer	52,707	-
Corley, Michael C.	Bus Operator	112,358	-
Cotcher, Michael D.	Senior City Planner	99,283	-
Coulson, John E.	Facilities Operator I	51,572	-
Couronne, Lacey J.	Purchasing Agent	64,727	-
Court, Rob L.	Director, Land and Real Estate Management	-	124,183
Cowman, Benjamin P.	Policy Analyst	51,178	-
Craigen, Cory D.	Firefighter	115,980	-
Crittenden, Joyce	Administrative Support	58,329	-
Crook, Cyrus A.	Senior Engineer	112,575	-
Crossman, Nolan	Foreman, Parks Maintenance	62,893	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Crowe, Amanda D.	Forester II	55,890	-
Crowe, Curtis	Equipment Operator IV - Roadways	79,011	-
Crowe, Patrick R.	Skilled Labourer	85,181	-
Csoke, Sidney	Bus Operator	61,349	-
Cumming, Terrance L.	Property Assessor	79,235	-
Cunningham, Ryan J.	Bus Operator	56,714	-
Curry, Chris	Captain	136,876	-
Curry, McKayla A.	Human Resources Associate	61,991	3,411
Cushicondor, Hebly S.	Engineer	65,714	-
Cyr, Victoria L.	Legal Assistant	63,875	-
Dagenais, Anthony D.	Journeyperson - Mechanic	83,334	200
Daku-Yerhoff, Kevin P.	Firefighter	50,474	-
Danyliw, Nathaniel J.	Business Solutions Specialist	63,371	-
Daradich, Janine R.	Manager, Planning and Partnerships	125,606	4,437
Daschner, Kurtis	Irrigation Worker II	59,452	-
Davies, Scott	Firefighter	111,947	-
Davies, Vanessa R.	Development Control Officer II	67,658	-
Davis, Kris J.	Supervisor of Equipment and Maintenance	86,178	25
Dawson, Autumn D.	Manager, East Planning	78,358	5,890
Day, Keith H.	Firefighter	105,286	-
De Gennaro, Lacey D.	Building Official II	57,408	-
Deal, Robert	Foreman, Painter/Decorator	73,177	-
Debia, Keneni M.	Engineer	63,592	-
Deck, Pamela M.	Director, Corporate Strategy and Performance	154,989	2,600
Deener, Shelly A.	Building Official I	68,344	-
Deiana, Marco	Manager, Client Services and Labour Relations	131,165	1,950
Dela Pena, Allan A.	Utility Person II	60,467	25
Dela Santa, Willie S.	Technologist II - Roadways and Traffic	98,657	-
Delmaire, Marcus	Bus Operator	86,577	-
Delnea, Ryan D.	Materials Coordinator	65,275	-
Delorme, Nolan B.	Bottom Man	80,297	-
Demery, Dwight C.	Casual Labourer	64,454	-
Denis, Alicia Y.	Administrative Assistant and Supervisor	57,809	22,820
Dent, Sharon D.	Claims Investigator	79,592	-
Depaulo, Patrick C.	Firefighter	105,286	-
Derin, Brant	Journeyman Body Repairman	71,639	25
Derkacz, Judy L.	Coordinator, Business System Administrator	93,689	-
Derkitt, William E.	Facilities Operator I	54,587	-
Derkson, Lyle	Fire Inspector	123,700	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Deroose, Sidney J.	Foreman, Landscape	76,969	-
Deroose, Ty C.	Equipment Operator III	65,856	-
Desjardins, Marissa S.	Policy and Procedure Analyst	63,793	-
Desjardins, Tracy	Engineering Assistant IV - Roadways and Traffic	64,297	-
Desjarlais, Lyle	Equipment Operator III	59,083	-
Desnomie, Leo J.	Crew Lead - Mudjacking	75,282	-
Despins, Samantha	Revenue and Service Clerk	55,126	-
Desplenter Rose, Daniel R.	Programmer Analyst I	60,289	-
Dezotell, Chrisandra A.	Coordinator, Sport Facilities and Special Events	86,150	-
Dezotell, Jaret J.	Market Research Analyst	50,586	876
Dhami, Sounpreet S.	Engineering Assistant IV	82,829	-
Dheilly, Richard	Training Captain	120,332	-
Dickson, Abiye O.	Financial Business Partner	106,708	-
Didkowski, Loni J.	Human Resources Consultant	82,309	-
Didowycz, Matthew J.	Firefighter	112,020	-
Diewold, Neal S.	Crew Lead - Traffic Electrical	90,221	-
Difuntorum, John Q.	Business Systems Analyst	74,090	-
Digney, Kevin D.	Assistant Chief - Operations	139,194	1,950
Dimen, Garth W.	Firefighter	111,947	-
Dimen, Kyle C.	Casual Labourer	74,391	-
Dmyterko, Glen M.	Journeyperson - Parts	60,909	-
Do, Wonje	Building Official II	55,360	-
Docherty, Colin J.	Supervisor, Field Operations	123,418	-
Dodd, Brian S.	Casual Labourer	51,187	-
Dodds, Darcy E.	Truck Driver - Sewer and Water	74,671	-
Doka, Corey	Pest Control Officer	72,301	-
Doka, Greg D.	Trades 1 - Distribution System Services	71,002	-
Dolejsi, Katrina M.	Bus Operator	63,302	-
Dolff, Randy	Journeyperson - Mechanic	80,311	200
Domokos, Gary	Equipment Operator III	72,416	-
Domoney, Courtney M.	Program Specialist - Aquatics	52,604	100
Domoslai, Tim R.	Centre Administrator - NBCAC	74,991	-
Donaldson, Juanita	Coordinator, Payables	97,667	-
Donauer, Ryan A.	Casual Labourer	53,940	-
Donda, Bryon K.	Crew Lead, Roadway Operations	78,586	-
Doney, Kurtis	Manager, Water and Sewer Engineering	140,144	2,150
Dorma, Arthur P.	Casual Labourer	51,781	-
Dormuth, Marni L.	Senior Financial and Reporting Consultant	93,744	-
Downie, Holly T.	Print Services Representative	57,186	-
Doyle, Noeleen B.	Community Investment Clerk	52,941	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Drackett, Dan G.	Firefighter	111,988	-
Dreger, Aaron	Firefighter	112,014	-
Dreher, Robert	Cemeterian II	61,181	-
Dueker, Daryl	Journeyperson - Electrician	85,522	-
Duesterbeck, Bradley D.	Crew Lead - Grade Finisher	79,059	-
Duesterbeck, Daryle	Mechanical Inspector	81,051	-
Dugas, Rachel A.	Scheduling Officer	53,298	-
Dulmage, Terry A.	Equipment Operator III	67,007	-
Dumais, Richard T.	Bus Operator	75,787	-
Dumalski, Gwendolyn J.	Community Consultant	70,874	-
Dunbar, Jay	Firefighter	108,934	-
Dundas, Jason C.	Firefighter	124,126	-
Dunn, Tammy L.	Maintenance Clerk	53,798	25
Duperreault, Chance D.	Fire Inspector	132,070	-
Dusyk, John R.	Accountant I	64,044	525
Dyakov, Dyako V.	Bus Operator	63,791	-
Dyck, Randall J.	Firefighter	111,947	-
Ear, Calvin C.	Manager, Divisional Business Support	105,737	1,950
Eashappie, Macy T.	Traffic Detours/Restrictions Controller	82,076	-
Eaton, Bryden J.	Trades I-Sewer Services	58,939	-
Eberle, Allan A.	Skilled Labourer	71,810	-
Eckersley, Brittany C.	Project Engineer	77,841	200
Eger, Stephen L.	Director, People and Organizational Culture	130,243	34,548
Egler-Wiome, Nadine F.	Manager, Organizational Development	125,530	1,950
Eirich, Larry	Project Manager	26,400	42,538
Eirich, Russell	Senior Program Manager, Forestry, Hort and Pest Control	119,967	1,950
Eisler, Chris K.	Skilled Labourer	57,956	-
Eisler, Ryan T.	Firefighter	111,947	-
Eisnor, Brendan	Firefighter	70,590	-
Ekes, Stephanie	Revenue and Service Clerk	51,644	-
Eklund, Douglas	Casual Labourer	72,307	-
Elford, Juanita C.	Specialist - Waste Minimization	63,386	-
Elkin, Simon J.	Casual Labourer	58,041	-
Elsaesser, Brent D.	Community Consultant	69,549	-
Empey, Roger A.	Casual Labourer	52,882	-
Enriquez, Gloria B.	Revenue Services Analyst	82,421	-
Erdelyan, Shawn	Trades 1 - Distribution System Services	103,901	-
Erickson, Barry	Arborist	76,365	-
Ermel, Clinton	Maintenance Person	107,617	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Eskra, Alexandra M.	Human Resources Associate	72,803	-
Essey, Jonathan W.	Asphalt Plant Operator	65,957	-
Estin, Paula-Jayne J.	Bus Operator	70,197	-
Estrella, Francis G.	Bus Operator	62,428	-
Euraoba, Winson C.	City Hall Building Operator	58,051	-
Euteneier, Mark M.	Solid Waste Truck Operator	54,680	-
Eva, Justin	Journeyman Transit	79,691	-
Evans, Kerry L.	Operational Service Representative	52,243	-
Ewanishin, Pamela A.	City Planner II	64,915	-
Ewart, Ryan S.	Building Official I	54,387	-
Ewert, Thomas B.	Senior Assessment Appraiser	94,176	-
Fagan, Peter	Coordinator, Water and Sewer	80,372	-
Fahlman, Curtis A.	Firefighter	107,591	-
Fairbairn, Cheryl S.	Project Leader - Business Technology	91,869	-
Farmer, Kayla M.	Webmaster	78,680	-
Farrell, Shannon L.	Procurement and Contract Specialist	86,464	-
Favel, Karen R.	Customer Service Representative II	65,550	-
Fawcett, Robert J.	Facilities Operator I	54,646	-
Fayant, Marlowe	Leadman-Facilities Operations	69,102	-
Fayant, Timothy	Leadman - Parks Maintenance	60,313	-
Fehler, Robert L.	Equipment Operator III	64,574	-
Felix, Joseph A.	Firefighter	107,591	-
Fenton, Debbie P.	Bus Operator	59,308	-
Fenton, Jeremy J.	Senior City Planner	99,509	-
Ferguson, Nicholas J.	Programmer Analyst II	67,158	-
Fettes, Deborah	Neighbourhood Centre Programmer	61,981	-
Fiacco, Frank A.	Billing Coordinator	85,438	-
Finch, Cory	Lieutenant	133,587	-
Fiorante, Antonio	Electrical/Instrumentation Journeyperson	95,505	-
Fisher, Calvin J.	Firefighter	112,122	-
Fisher, Trevor	Supervisor, Field Operations	92,297	-
Fitch, Rowland E.	Crew Lead, Mains and Valves	61,167	-
Florek, Kelly A.	Supervisor, Development Services	94,123	-
Fluter, Darcy	Skilled Labourer	74,315	-
Folk, Louise M.	Exec Director, Citizen Experience, Innovation & Performance	200,106	3,550
Fong, Jason A.	Transportation Services Officer	86,455	-
Forman, Michelle	Manager, Divisional Business Support	109,096	1,950
Forsberg, Kristen	Bylaw Enforcement Officer II	68,094	-
Forsythe, Rory A.	Journeyperson - Mechanic Light	77,010	200

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Forsythe, Stephen	Solid Waste Truck Operator	61,401	-
Fortier, Cody A.	Facilities Operator I	58,493	-
Fortier, Normand	Journeyperson- Industrial Mechanic	102,678	-
Fortin, Danielle L.	Senior Engineer	103,777	-
Foti, Mistee D.	Administrative Associate	62,521	-
Fox, Darren R.	CCTV Sewer Camera Operator	58,943	-
Fox, Sean D.	Lift Station Operator	93,008	-
Francis, Stephen S.	Bus Operator	63,322	-
Frank, Erica A.	Corporate Asset Management Consultant	86,512	-
Frank, Jodie L.	Coordinator, Sustainable Communities	81,796	-
Frankiewitz, Stephen	Hydrant Repairperson	51,532	-
Fraser, Gordon	Equipment Operator II	71,442	-
Fredrickson, Darrell G.	Night Foreman	68,908	25
Freed, Tim B.	Crew Lead, Roadway Operations	75,508	-
Frei, Todd M.	Firefighter	116,664	-
Friedrich, Angelene B.	Human Resources Associate	82,001	-
Friesen, James D.	Firefighter	111,947	-
Friesen, Jeret L.	Firefighter	111,947	-
Froehlich, Laine M.	Technologist II - Water and Sewer Services	73,280	-
Froehlich, Ryan	Technologist II - Roadways and Traffic	72,616	-
Froh, Terry J.	Bus Operator	60,586	-
Frohlick, Dan	Equipment Operator III	86,246	-
Fuchs, Alex E.	Firefighter	105,286	-
Gaber, Steve W.	Casual Labourer	55,334	-
Gabriel, Michael	Crew Lead-Asphalt Screed	74,612	-
Gaditano, Christian U.	Client Support Specialist	74,987	-
Gaetz, D. Dawn	Geospatial Technician	63,944	-
Gailing, Shawn R.	Utility Person	51,476	-
Gainda, Sukhwinder S.	Bus Operator	98,528	-
Gall, Christopher G.	Heavy Duty Mechanic Apprentice	60,883	200
Gallenger, Trevor J.	Firefighter	111,947	-
Galloway, George E.	Manager, Concrete	14,347	60,697
Gardner, Kerry	Emergency Medical Training Captain	127,197	-
Garrecht, Ruth A.	Paratransit Clerk	59,974	-
Garrett, Brian M.	Weigh Scale Attendant II	56,886	-
Gartner, Jeff D.	Firefighter	120,089	-
Gartner, Patricia	Senior Program Manager	15,611	50,967
Gasmo, Karen	Director, Sustainable Infrastructure	183,980	17,412
Gasper, Doug F.	Crew Lead, Roadway Operations	75,024	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Gaudet, Kenny D.	Supervisor, Infrastructure Services	99,114	-
Gauthier, Matthew R.	Human Resources Associate	70,799	-
Gavel, Ryan	Firefighter	90,043	-
Gaw, Peter B.	Equipment Operator III	62,335	-
Gebert, Dylan M.	Utility Person II	57,327	25
Geiger, Garth	Captain	139,350	-
Geiss, Darrell J.	Supervisor, Traffic Signals Trades	93,097	-
Gelinas, Jordan C.	Firefighter	90,043	-
Geng, Sherry	Corporate Policy Advisor	83,407	-
Gentile, Jennifer L.	Administrative Support	52,479	-
Gentile, Kristina M.	Business Performance Consultant	76,199	-
George, Preji	Project Leader - Business Technology	93,535	-
Georgoulis, Varvara I.	Business Systems Analyst	72,210	-
Gerber, Joey	Foreman, Open Space Services/Cemeteries	69,610	-
Gerl, Aimee G.	Administrative Support	54,635	-
Germaine, Nathan D.	Solid Waste Truck Operator	59,487	-
German, Wally	Equipment Operator III	54,984	-
Gerolami, Coby L.	Financial Operational Administrator	51,772	-
Gerolami, Michael	Technical Support Specialist II	94,201	-
Gerspacher, Michael A.	Senior Engineer	105,065	-
Gervais, Amber	Financial Management Analyst	105,315	-
Gessey, Kent	Crew Lead, Roadway Operations	69,186	-
Gessey, Tina	Leadman - Parks Maintenance	58,085	-
Gette, Loretta J.	Senior Engineer	111,078	-
Gettle, Craig	Journeyperson - Carpenter	67,115	-
Gettle, Jordan L.	Bottom Man	62,924	-
Getz, Terrence	Journeyperson - Mechanic	77,382	200
Ghazal, Omar B.	Business Solutions Specialist	75,326	-
Giannini, Roberto F.	Skilled Labourer	60,640	-
Giblett, Candace E.	Public Education Officer	116,192	300
Gibson, Donna L.	Human Resources Consultant	108,999	-
Gibson, Gerald W.	Senior Communications Strategist	82,888	-
Gibson, Kyle J.	Forester II	64,422	-
Gidluck, Aron	Firefighter	121,724	-
Giebel, Tyler J.	Firefighter	70,590	-
Gielis, Henricus	Irrigation Worker III	68,245	-
Gielis, Marcus A.	Casual Labourer	69,590	-
Gillies, Michael G.	Technologist II - Roadways and Traffic	101,492	-
Gillies, Riley G.	Firefighter	107,581	-
Gimas, Kevin	Coordinator, Water and Sewer	87,132	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Girgulis, Todd H.	Coordinator, Program Services	94,039	-
Gismondi, Matthew J.	Business Intelligence Administrator	85,433	-
Gittens, Donald A.	Paratransit Clerk	54,885	-
Glencross, Estate of Donald J.	Casual Labourer	45,619	10,584
Glencross, Jeff D.	Irrigation Worker II	57,247	-
Glines, Joel D.	Skilled Labourer	73,138	-
Globa, Faye	Administrative Assistant	68,879	-
Goebel, Brandi A.	Technologist II - Roadways and Traffic	73,269	-
Goeres, Ian E.	Coordinator, Development	81,016	-
Goertzen, Tony E.	Equipment Operator III	60,446	-
Goetz, Joshua	Development Assistant	57,575	-
Gohlke, David	Crew Lead-Asphalt Screed	83,938	-
Gohlke, Elaine	Council Officer	72,055	530
Gohlke, Kristopher W.	Equipment Operator III	66,732	-
Goldie, Scott	Captain	134,757	-
Golfita, Marius	Supervisor of Equipment and Maintenance	68,777	25
Gonzalez, Bernardo C.	Senior Bylaw Enforcement Officer	85,723	-
Goodwin, Caroline L.	Senior Communications Strategist	88,332	-
Goodwin, Matthew S.	Geospatial Technician	54,323	-
Goodwin, Richard A.	Journeyperson- Industrial Mechanic	106,512	-
Gordon, Jim	Building Official I	68,032	-
Gorham, Carter P.	Irrigation Worker II	67,973	-
Gorski, Austin L.	Facilities Operator I	57,064	-
Gotchia, Richard R.	Firefighter	107,591	-
Gottfried, Richard K.	Utility Person II	57,402	25
Gould, Derek E.	Building Official I	61,962	-
Grace, Dean	Cemeterian II	56,852	-
Grandel, David	Journeyperson - Carpenter	69,052	-
Grandel, Janice G.	Forestry Technician	67,181	-
Grant, Patti	Executive Assistant	89,674	-
Gray, Michael T.	Firefighter	107,581	-
Gray, Ryan A.	Corporate Strategy and Performance Consultant	93,503	-
Gray-Owen, Deborah M.	Bus Operator	72,568	-
Grebinsky, Carter W.	Firefighter	70,590	-
Green, Patrick	Journeyperson - Industrial Mechanic	92,069	-
Greensides, Penni D.	Coordinator, Purchasing	59,061	7,731
Gregory, Stuart	Fleet Training Officer	90,347	-
Grenier, Patti	Human Resources Consultant	101,168	-
Grewal, Gurnadar S.	Bus Operator	65,749	-
Grewal, Karandeep S.	Bus Operator	90,255	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Greyeyes, Chris	Customer Service Representative II	56,875	-
Griffin, Donald S.	Equipment Operator III	81,212	-
Griffin, Lynette	Manager, Paratransit and Revenue Services	124,931	2,450
Griffin, Naomi J.	Risk Manager	90,486	-
Grimard, Kimberley D.	Technologist	67,697	-
Groff, Trevor G.	Crew Lead - Concrete Services	84,104	-
Gronick, Shaun A.	Skilled Labourer	58,113	-
Grosse, Mark F.	Senior Purchasing Agent	81,994	-
Grueter, Melissa A.	Business Systems Analyst	58,145	-
Grygoruk, Volodymyr	Bus Operator	61,016	-
Guarin, Ashley T.	Collection Officer	56,819	-
Gudmundson, Arin D.	Firefighter	107,581	-
Guenther, Evan R.	Manager, Roadways Maintenance Operations	117,890	-
Guliani, Amarpreet S.	City Planner II	63,593	-
Guraluk, Kevin	Equipment Operator III	60,149	-
Habtemichael, Abeye	Bus Operator	61,401	-
Hadican, Alysha A.	Revenue and Service Clerk	54,992	-
Hagar, Peter	Project Engineer	110,646	-
Hagen, Jared W.	Senior Engineer	115,191	-
Haight, Joel G.	Firefighter	77,165	6,406
Hajdinovic, Miodrag	Bus Operator	73,153	-
Hall, Blair A.	Water Attendant	57,993	-
Hall, Lisa E.	Business Support Analyst	78,612	-
Hambly, Calvin W.	Firefighter	102,830	-
Hameluck, Joel W.	Skilled Labourer	59,337	-
Hamilton, John A.	Bus Operator	71,602	-
Hamilton, Kelly M.	Captain	38,229	26,385
Hamilton, Robert W.	Casual Labourer	58,920	-
Hammond, Craig	Forester II	64,587	-
Hammond, Tim	Lieutenant	134,106	-
Hampson, Mark	Manager, Fleet Assets	104,465	1,950
Hanley, Patricia L.	Executive Assistant	73,033	1,460
Hansen, Fredrick	Captain	135,947	-
Hanson, Bradford C.	Senior Captain	151,472	-
Hanson, Jamie	Manager, Facilities Engineering	140,144	1,950
Hansvall, Stacey R.	Administrative Assistant	25,180	35,098
Harbis, Nicollette	Cash Management and Investment Analyst	85,190	-
Harder, Lee Anne	Business Performance Consultant	58,534	25,784
Hargrove, Jill L.	Director, Facilities Services	162,078	2,600

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Harmatiuk, Sheila D.	Senior Advisor Government and Indigenous Relations	125,609	-
Harmen, Lonnie	Building Official I	69,874	-
Harper, Tim	Fleet Training Officer	78,612	-
Harris, Brandon Z.	Trades 1 - Distribution System Services	85,908	-
Harris, Darren	Supervisor, Parks Maintenance	82,474	-
Harris, Sheila M.	Scheduling Officer	55,614	-
Harris, Steven K.	Skilled Labourer	59,782	-
Hartman, Sherri-Lynn I.	Supervisor, Field Operations	99,434	-
Hartman, Traiton J.	Firefighter	111,947	-
Harty, Raylene F.	Purchasing Agent	58,952	-
Harvey, Brian	Facilities Operator I	58,645	-
Harvey, David S.	Bus Operator	79,052	-
Hassman, Colette M.	Administrative Assistant	67,555	5,298
Hastings, Marvin S.	Supervisor, Field Operations	151,743	-
Hastings, Stephanie R.	Utility Billing Clerk	52,571	-
Hatitchki, Godfrey T.	Coordinator, Fleet Maintenance	80,299	25
Hauglum, Sean J.	Coordinator, Water and Sewer Programming	102,074	-
Hawryluk, Diana L.	Executive Director, City Planning & Community Development	219,154	19,479
Hazen, Scott R.	Warehouse Associate I	52,335	-
He, Xiaoling I.	Project Engineer	98,921	-
Headrick, Garry	Casual Labourer	52,195	200
Hegyi, Sherri A.	Real Estate Officer	67,655	-
Hehn, Darren	Corporate Budget Consultant	47,411	156,562
Heintz, Curtis	Firefighter	111,947	-
Heisler, Collin	Journeyperson - Mechanic Light	77,511	200
Heistad, Cory E.	Casual Labourer	58,229	-
Heistad, Ernie W.	Skilled Labourer	65,221	-
Heller, David	Journeyperson - Parts	60,937	-
Hemm, Kimberly A.	City Planner I	53,402	-
Henderson, Brittany D.	Technologist	65,328	-
Henderson, Dustin L.	Bus Operator	62,096	-
Henning-Hill, Helene H.	Manager, Sewer and Drainage Operations	138,787	1,950
Henricksen, Philip S.	Firefighter	99,082	-
Henry, Gladwin	Programmer Analyst III	79,047	-
Herauf, Lance M.	Firefighter	50,474	-
Herbert, Shawn	Equipment Operator III	94,386	-
Herle, Jeffrey A.	Senior Engineer	111,664	-
Herod, Dominic J.	Employee Administrator	63,612	-
Heroux, Christine	Manager, Employee Service Centre	125,608	1,950
Herperger, Deborah E.	Administrative Secretary	67,998	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Heshka, Lori	Human Resources Associate	82,001	-
Heward, Dave	Facilities Operator I	56,544	-
Hewitt, Gordon J.	Assistant Chief - Operations	138,017	1,950
Hildebrand, Andrew W.	Casual Labourer	53,486	-
Hilderman, Garth B.	Source Control Inspector	53,467	-
Hildred, Chad E.	Crew Lead - Traffic Underground	76,158	-
Hill, Emmaline	Manager, Social and Cultural Development	139,982	1,950
Hillstead, Chris J.	Tax Enforcement Officer	55,234	-
Hilt, Preston A.	Bus Operator	75,862	-
Hipfner, Ronald E.	Preventative Maintenance Program Administration	91,900	-
Hlavsa, Rob	Bus Operator	63,801	-
Hodgson, Stacey M.	Coordinator, Furniture, Fixtures and Equipment	80,806	-
Hoffart, Nicole	Marketing and Brand Consultant	84,182	-
Hoffart, Paul	Senior Engineer	113,308	-
Hogan, Tyler P.	Firefighter	107,591	-
Hoggan, Rodney	Equipment Operator III	70,597	-
Hohne, William D.	Skilled Labourer	98,031	-
Holden, Christopher	City Manager	265,206	27,508
Holhauser, Derwin G.	Crew Lead - Asphalt Plant	92,660	-
Holinaty, Landan	Skilled Labourer	50,590	-
Holmes-Binns, Aaron	Senior Assessment Appraiser	97,186	-
Holt, Bart K.	Firefighter	108,817	-
Holt, Travis F.	Coordinator, Community Investments	84,088	-
Holtz, Reg J.	Skilled Labourer	62,398	-
Hood, Jack	Equipment Operator III	62,919	-
Horning, Richard G.	Supervisor of Urban Forestry	88,288	-
Howatt, Randy	Crew Lead - Hydrants	60,128	-
Howden, Breanne J.	Senior Financial Reporting and Policy Advisor	115,767	-
Howden, Cindy L.	Privacy and Freedom of Information Officer	83,221	-
Howell, Braden D.	Asphalt Plant Operator	87,787	-
Howell, Tracy D.	Captain	105,378	-
Howes, Kristopher D.	Programmer Analyst II	71,785	-
Hrynkiw, Irene K.	Manager, Financial Analysis and Support	130,700	1,950
Hu, Yafei	Project Engineer	103,731	1,225
Huber, Lorne B.	Skilled Labourer	53,881	-
Hubich, Chad	Technical Support Specialist II	96,090	-
Hubick, Garth	Supervisor, Parks Maintenance	80,687	-
Huget, Sarah	Administration Clerk	56,891	-
Hughes, David E.	Manager, City Projects	125,608	1,950
Humphreys, Devon M.	Casual Labourer	73,356	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Humphreys, Neville M.	Equipment Operator IV - Roadways	90,590	-
Hungle, Amanda K.	Manager, Divisional Business Support	87,026	1,725
Huntley, David A.	Bus Operator	63,638	-
Hurley, Shawn	Journeyperson - Mechanic Light	77,947	200
Hutch, Brenda L.	Coordinator, Business System Administrator	93,565	-
Hutchinson, Lee A.	Journeyman Transit	84,316	25
Hutchinson, Rhea A.	Property Ownership Clerk	53,053	-
Hutchison, Dean G.	Coordinator, Fleet Capital Program	54,555	-
Hutton, Tanya	Leadman - Parks Maintenance	51,371	-
Huyghebaert, Toni L.	Aquatic Training Specialist	51,221	-
Huynh, Kevin	Engineer	52,194	-
Hyder-Shaikh, Khayyam	Bus Operator	96,709	-
Imran, Nurul	Bus Operator	88,368	-
Insley, Andrea L.	Revenue Services Analyst	79,291	-
Insley, Trevor	Client Support Specialist	79,500	-
Iqbal, Jamshaid	Bus Operator	87,537	-
Ironstand, Zack J.	Heavy Duty Mechanic Apprentice	55,141	200
Islam, MD Kawsar UL	Client Support Analyst	50,366	-
Israel, Elizenda	Financial Admin Business Systems Analyst	78,819	-
Jabbour, Martin	Programmer Analyst III	66,334	-
Jackson, Bradford W.	Equipment Operator IV	63,938	-
Jackson, Brodi T.	Traffic Signal Control Electrician	77,405	-
Jackson, G. Layne	Director, Fire and Protective Services	175,638	-
Jackson, Marshall A.	Casual Labourer	63,158	-
Jacobson, Cortnie	Senior Human Resources Consultant	90,136	-
Jacobson, Kevin R.	Bus Operator	82,543	-
Jakubowski, Paul	Lieutenant	134,411	-
James, Cary D.	Project Coordinator - Trades	88,376	-
Jara, Jose M.	Supervisor, Technology Applications	82,723	-
Jeannot, Bryce B.	Firefighter	111,922	-
Jeeves, Craig L.	Bus Operator	68,863	-
Jeffery, Steve	Manager, Business Solutions	112,657	44,905
Jelinski, Greg	Manager, Solid Waste Operations	138,787	1,950
Jerkovits, Nicole R.	Supervisor, Leisure Centres	73,046	-
Jessop, Allen	Solid Waste Truck Operator	51,454	-
Jijian, Chris D.	Crew Lead-Water and Sewer Construction	80,152	-
Jijian, David D.	Supervisor, Field Operations	115,423	-
Johns, Terence	Business Systems Analyst	63,236	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Johnson, Cecilia	Supervisor, Leisure Centres	89,844	-
Johnson, Colinda	Senior Assessment Appraiser	93,715	-
Johnson, Janell Y.	Firefighter	111,947	-
Johnson, Warren W.	Journeyperson - Parts	65,186	-
Johnston, Mark A.	Technologist II - Roadways and Traffic	75,289	-
Johnston, Ryan	Supervisor, Pest Control	88,917	-
Johnston, Wendy A.	Manager, Divisional Business Support	103,559	1,950
Jollimore, Robert S.	Senior Engineer	112,231	-
Joorisity, Jacqueline M.	Asset Management Administrator	68,493	-
Jordan, Darcy K.	Senior Geospatial Technician	72,378	-
Jordan, Mike A.	Journeyman Transit	83,373	25
Jors, Curtis M.	Trades Coordinator - Mechanical Heavy	54,896	1,797
Jors, Delmar M.	Facilities Operator I	53,959	-
Jose, Shane W.	Equipment Operator IV - Roadways	77,086	-
Joyal, Marcel C.	Journeyperson - Plumber/Gasfitter	79,154	-
Judge, Namandeep S.	Bus Operator	57,951	-
Juhasz, Jozsef	Bus Operator	89,438	-
Jukes, Eden A.	Coordinator, Water and Sewer Programming	90,311	-
Julien, Glenn	Casual Labourer	59,895	-
Kabatoff, Ken	Supervisor, Parks Development	107,831	-
Kachmarski, Sonia G.	Business Solutions Specialist	90,805	-
Kachuik, Artie W.	Skilled Labourer	51,381	-
Kaip, Steve A.	Firefighter	107,582	-
Kalenchuk, Ryan	Technologist II - Water and Sewer Services	80,480	-
Kalim, Faisal L.	Manager, Traffic Engineering	127,426	1,950
Kallichuk, Landon L.	Firefighter	107,581	-
Kalyniuk, Alanna B.	Coordinator, Administrative Services	73,623	-
Kaminska-Rybak, Lori-Ann	Manager, Divisional Business Support	17,512	103,572
Kaminski, Larry	Sales and Salvage Officer	66,884	200
Kaminski, Levi T.	Firefighter	105,286	-
Kaminski, Stacey M.	Coordinator, Development	69,222	-
Kanda, Ajay	Transportation Services Officer	75,175	-
Kapell, Gregory J.	Senior Captain	151,945	-
Kasperski, Sharon V.	Business Performance Consultant	96,535	1,911
Kauck, Gerald L.	Automated Side Loader Operator	60,037	-
Kaur, Surinder	Bus Operator	58,745	-
Kayter, Darrell J.	Bus Operator	54,547	-
Kazilis, Nick	Senior Development Manager	125,607	1,950
Keewatin, Leroy N.	Casual Labourer	58,066	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Kelemen, Renay D.	HR Analyst	69,091	-
Kelly, David J.	Bylaw Enforcement Officer II	54,911	-
Kerbs, Chad B.	Firefighter	99,082	-
Kerr, Bradley J.	Firefighter	107,591	-
Kerr, Jacelyn	Facilities Operator I	50,849	500
Khan, Mohammad Nazmul	Building Code Engineer	64,695	-
Kharchenko, Kateryna	Technologist II - Roadways and Traffic	55,536	-
Kickley, Shanon L.	Geospatial Technician	51,292	-
Kilbride, Mike D.	Journeyperson - Plumber/Gasfitter	77,716	-
Kimbriel, Jackie R.	Customer Service Representative II	58,074	-
King, Maurice	Bus Operator	70,460	-
King, Tim	Facilities Operator I	55,560	-
Kinvig, David R.	Deputy Chief	154,293	22,365
Kirkham-Palmer, Brianna K.	Leadman, Golf Course	65,434	-
Kirstein, Alvan	Crew Lead, Roadway Operations	71,433	-
Kirstein, Cory A.	Firefighter	111,947	-
Kish, Ryan K.	Casual Labourer	58,356	79
Kiss, Alex	Leadman - Parks Maintenance	58,345	-
Kiss, Frank	Meter Reader	53,810	-
Kistner, Don G.	Assistant Chief, Technical and Administration Services	130,854	750
Klaptchuk, Justin L.	Skilled Labourer	96,926	-
Klaudeman, Sean A.	Supervisor, Field Operations	70,902	-
Kleckner, Marlene	Facilities Operator I	50,820	-
Klein, Maurice A.	Traffic Underground Installer	77,424	-
Klein, Trevor W.	Business Solutions Specialist	82,509	-
Kliman, Jonathan	Firefighter	115,670	-
Klock, William F.	Crew Lead - Meters	60,143	-
Kluge, Darcy A.	Bus Operator	66,816	-
Klyne, Steve	Bus Operator	64,146	-
Knapik, Alicia M.	Technologist II - Roadways and Traffic	68,731	-
Knaus, Brent W.	Senior Business Solutions Consultant	93,285	-
Koch, Angela J.	Customer Service Representative II	54,992	-
Koch, Dale	Journeyperson - Carpenter	64,986	-
Koch, Danny	Firefighter	115,205	-
Koch, Nicholas J.	Firefighter	122,933	-
Kocoy, Dwayne A.	Bus Operator	93,312	-
Koffler, Chris D.	Firefighter	111,947	-
Kofoed, Devon J.	Financial Admin Business Systems Analyst	74,343	-
Kohle, Louise	Database Analyst	86,318	-
Kohut, Dennis	Journeyperson - Mechanic Light	77,947	200

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Kokoski, Sara A.	Foreman Golf Course	73,318	-
Kolenich, Diana E.	Customer Service Representative II	57,767	-
Konachowicz, Krysta L.	Manager, Interactive Communications	93,934	1,950
Konchakovsky, Vitaliy	Bus Operator	83,862	-
Konkin, Kynan A.	Journeyperson - Mechanic	64,932	200
Koot, Carla M.	Manager, Accounting Services	112,401	1,950
Koot, Mike L.	Technologist ll	72,620	-
Koot, Mike M.	Lieutenant	131,483	-
Kopan, Lonny A.	Firefighter	111,892	-
Korchinski, Conrad A.	Firefighter	105,217	-
Koroluk, Shawn P.	Human Resources Associate	81,964	-
Kosar, Angela C.	Program Specialist-Social Inclusion	56,103	-
Koshinsky, Kelsey R.	Communications Consultant	80,826	-
Koul, Vishal	Senior Business Solutions Consultant	94,686	-
Kovach, Glen F.	GIS Programmer	78,933	-
Kowbel, Jered L.	Equipment Operator IV - Roadways	71,699	-
Kozack, Jay	Manhole Builder	61,120	-
Kozakewich, Jaeson	Firefighter	119,875	-
Kozey, Alicyn C.	Coordinator, Workforce Development	55,516	-
Kozlowski, Joanne M.	Senior Communications Strategist	87,889	-
Kozlowski, Trevor A.	Firefighter	113,242	-
Krahenbil, Brent	Manager, Facilities Maintenance	131,404	1,950
Kramarenko, Maksym	Supervisor of Equipment and Maintenance	88,695	25
Krasilowez, Lydia	Client Support Analyst	68,950	-
Kraus, Trevor	Lieutenant	133,897	-
Krawczyk, Keith B.	Manager, Real Estate	125,607	1,950
Kreis, Drew J.	Firefighter	107,615	-
Kreklewich, Dennis	Equipment Operator III	57,482	-
Kress, Colter	Foreman, Facilities Operations	77,711	-
Krieger, Neal	Bus Operator	85,201	-
Krismer, Gerald	City Assessor	83,464	58,857
Krogsgaard, Kresten E.	Building Code Engineer	99,664	-
Krohn, Heather E.	Technologist II - Roadways and Traffic	72,181	-
Krohn, Robert G.	Facilities Operator I	66,867	-
Krueger, Criselda A.	Accounting Clerk VI	61,154	-
Krueger, Jayne C.	Legal Counsel	109,133	-
Krupski, Robert A.	Facilities Maintenance Coordinator	89,952	-
Krushlucki, Angela C.	Solid Waste Truck Operator	57,399	-
Krushlucki, Michael S.	Traffic Signal Control Technician	83,426	-
Kuculym, Jaden C.	Firefighter	70,590	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Kuhn, Mary	Real Estate Officer	63,934	-
Kullman, Randy D.	Senior Captain	153,426	-
Kumaran, Nishanth T.	Business and Workforce Management Analyst	51,208	-
Kumaran, Pathma R.	Coordinator Financial and Business Support	93,361	-
Kuntz, Christopher G.	Water Technologist	72,490	-
Kuntz, Daniel F.	Firefighter	105,425	-
Kuntz, Deric M.	Coordinator, Construction Programming	94,301	-
Kuntz, Greg M.	Manager, Environmental Services	140,144	1,950
Kuntz, Nicole A.	Senior Utility Billing Officer	57,816	-
Kurcin, Kayla D.	Administrative Associate	58,743	-
Kurtz, Andrew P.	Casual Labourer	65,772	-
Kvamme, Darcy L.	Bus Operator	61,552	-
Kydd, Travis B.	Firefighter	111,892	-
Kyle, Norman P.	Director, Roadways and Transportation	83,012	15,280
Labadie, Deborah	Utility Billing Clerk	52,743	-
Lacey, Barry C.	Executive Director, Financial Strategy & Sustainability	234,516	22,124
Lach, Danita	Coordinator, Workforce Development	81,132	-
Lafontaine, Les	Skilled Labourer	82,619	-
Lafontaine, Mike	Lieutenant	133,094	-
Laidlaw, Jacinta J.	Legal Assistant	53,181	-
Lalonde, Jean-Paul	Skilled Labourer	100,976	-
Lalonde, Joseph P.	Journeyperson - Carpenter	74,920	-
Lamarre, Steven D.	Firefighter	70,590	-
Lamb, Daniel S.	Traffic Signal Control Electrician	85,243	-
Lamont, Jason	Human Resources Consultant	108,837	-
Lang, Audrey	Coordinator, Tax and Utility Accounting	85,790	-
Lang, Kevin J.	Coordinator, Cross Connection and Metering	85,668	-
Langen, Trevor J.	Human Resources Consultant	111,073	-
Larocque, Spencer D.	Firefighter	90,064	-
Lasher, Eric R.	Skilled Labourer	74,435	-
Lau, Rebecca Sin Yan	Assessment Research Technician	56,680	-
Lavallee, Michelle E.	Manager, Building Standards	60,032	4,316
Lavrentyev, Sergiy	Bus Operator	67,571	-
Law, Dale R.	Bus Operator	68,550	-
Lawford, Casey	Firefighter	115,515	-
Lazar, Owen A.	Programmer Analyst II	66,960	-
Lazurca, Jeremy D.	Supervisor, Field Operations	85,428	-
Lea-Wilson, Colin	Bus Operator	71,012	-
Leblanc, Ian P.	Coordinator, Construction Programming	87,427	-

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Lee, Felicia R.	Bylaw Enforcement Officer II	58,073	-
LeGard, Brian	Senior Program Manager	140,144	1,950
Legault, Lisa S.	Senior Program Manager	156,915	2,000
Legendre, Rock G.	Bus Operator	114,845	-
Leibel, Barry	Manager, Transit Fleet Maintenance	125,608	1,950
Leibel, Debbie J.	Billing Coordinator	27,169	37,175
Leichert, Kelly D.	Development Control Officer II	69,960	-
Leier, Wade E.	Firefighter	107,591	-
Leippi, Brendon J.	Crew Lead - Grade Finisher	80,634	-
Lemieux, Danae N.	Senior Engineer	89,841	-
Lemioer, Mark A.	Transit Fleet Parts Storekeeper	63,591	25
Lemon, Gregory A.	Coordinator, Business System Administrator	89,270	-
Lenz, Brooke G.	Project Engineer	77,821	-
Lepage, Lynsee A.	Property Assessor	58,904	-
Lepine, Brett W.	Firefighter	107,581	-
Leppa, Whitney P.	Human Resources Consultant	85,399	-
Lerat, Matthew L.	Firefighter	99,082	-
Leugner, Shanie L.	Manager, Infrastructure Engineering	128,189	2,150
Levesque, Mathew M.	Casual Labourer	57,776	-
Levy, William J.	Coordinator, Corporate Facilities Security	104,960	-
Lewis, Jamie	Senior Communications Strategist	85,306	200
Lichtenwald, Jonathan C.	Firefighter	86,991	-
Lin, Hai	Water Technologist	68,206	-
Lincoln, Chad K.	Firefighter	105,286	-
Ling, James	Client Support Analyst	72,275	-
Liski, Bruce	Supervisor, Irrigation Services	80,587	-
Liskowich, Blake A.	Captain	141,266	-
Liskowich, Jack A.	Casual Labourer	58,842	-
Little, Brenda D.	Revenue Administration Clerk II	63,354	-
Litzenberger, Jeremy T.	Supervisor, Field Operations	110,499	-
Liu, Peidong	Project Engineer	99,084	-
Liu, Yi	Programmer Analyst II	65,223	-
Livesey, Richard A.	Crew Lead - Concrete Services	61,278	-
Lloyd, Susan S.	Executive Assistant	85,130	-
Lockert, Maureen	Secretary II	56,450	-
Loef, Jonathan C.	Firefighter	107,591	-
Loeppky, Doug G.	Foreman, Parks Maintenance	63,644	-
Loibersbek, Anthony	Serviceman	51,715	-
Longeau, Linda A.	Property Assessor	82,055	-
Longman, Greg	Journeyperson - Refrigeration/AC Mechanic	84,682	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Longmoore, Kelsey A.	Building Code Engineer	85,220	885
Longpre, Mike J.	Equipment Operator IV	106,733	-
Looker, Bryan L.	Firefighter	105,286	-
Looysen, Kelly J.	Bus Operator	63,262	-
Lorenc, Andrew	Programmer Analyst III	78,876	-
Lorenc, Dariusz P.	Senior Business Solutions Consultant	97,162	-
Lott, Corey D.	Firefighter	90,043	-
Lott, Kirsten	Project Engineer	87,263	-
Love, Chris	Senior Assessment Appraiser	91,887	-
Love, Richard A.	Business Solutions Specialist	79,993	-
Lovely, Chris M.	Sewerjet/Hydrovac Operator	70,071	-
Lowe, David	Firefighter	115,591	-
Lowenberger, Theo H.	Journeyperson - Mechanic Light	80,226	200
Lowes, Kelly D.	Captain	26,445	28,718
Lubiniecki, Mathew J.	Firefighter	107,591	-
Lubiniecki, Noel J.	Lieutenant	127,036	-
Lubura, Nenad	HVAC Controls Specialist	70,737	-
Lucier, Elizabeth B.	Bus Operator	68,450	-
Lucier, Kevin	Dispatcher	55,520	-
Ludwar, Layton R.	Firefighter	99,082	-
Luhning, Nathan I.	Manager, Transit Administration	127,887	1,950
Lukey, Dale	Journeyperson - Carpenter	67,590	-
Lund, Brett R.	Firefighter	107,916	-
Lustig, Brent	Manager, Workplace Health and Safety	115,986	-
Lysack, Kinda	Coordinator, Tax and Utility Customer Service	79,410	-
Lysack, Robert B.	Equipment Operator IV	83,664	-
MacCuish, Maureen R.	Manager, Communications	86,967	7,808
MacDonald, Chris P.	Firefighter	111,947	-
MacDonald, Jason	Financial Management Analyst	97,956	-
MacDonald, Jennifer L.	Senior Communications Strategist	86,563	-
MacDougall, Delaine A.	Supervisor, Permit Processing	94,303	5,878
Machdanz, Shaun A.	Coordinator, Landfill Business Ops	89,542	-
Machniak, Kevin T.	Lieutenant	129,805	-
MacKay, Kevin	Captain	137,412	-
MacLean, Jeff	Firefighter	111,947	-
MacLellan, Aaron	Firefighter	115,360	-
MacMillan, Stewart J.	Senior Landscape Architect	86,628	-
Macrae, John T.	Equipment Operator III	59,719	-
Magdalin, Darrel	Irrigation Worker II	58,361	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Magee, Griffin C.	Crew Lead-Water and Sewer Construction	76,314	-
Mager, Keenan C.	Bottom Man	85,991	-
Magnusson, Stewart	Firefighter	90,043	-
Mahingen, Keith	Traffic Underground Installer	75,302	-
Mahmood, Tariq	Bus Operator	76,440	-
Mahussier, Randall J.	Coordinator, Construction Programming	94,048	-
Maidy, Tyson A.	Firefighter	106,622	-
Mailander, Darryl	Supervisor, Sport Facilities	87,774	-
Mailander, Rhonda L.	Manager, Divisional Business Support	124,703	1,950
Mailander, Trent G.	Coordinator, Client Support	96,932	-
Majore, Darrin K.	Equipment Operator III	66,453	-
Maksymiw, Taylor	Firefighter	111,892	-
Makuch, Carley R.	Crew Lead, Landfill	64,291	-
Malach, Rod	Journeyperson - Mechanic	61,257	200
Malaythong, Sisouvanh	Casual Labourer	50,519	-
Mallory, Danita D.	Utility Person	58,440	-
Mancinelli, Bonnie L.	Senior Communications Strategist	86,972	-
Mann, Maureen D.	Business Performance Consultant	86,669	-
Manwaring, Kevin	Forester II	66,002	-
Manz, Anna M.	Employee Administrator	72,057	-
Marcotte, Sean R.	Casual Labourer	57,845	-
Marcyniuk, Tim G.	Equipment Coordinator	63,302	-
Marcynuk, Kelly R.	Coordinator, Customer Service	84,097	-
Mario, Ben G.	Senior City Planner	106,752	-
Markel, Clint	Equipment Operator IV	77,480	-
Markewich, Laura L.	Deputy Chief	128,580	1,950
Markowski, Evan	Equipment Operator IV - Roadways	80,408	-
Markowski, Jodi L.	Casual Labourer	60,363	-
Martin, Dawn P.	Manager, Public Policy	136,001	1,950
Martin, Dustin H.	Traffic Signal Systems Technician	59,492	-
Martin, Karen	Paratransit Clerk	64,435	-
Martin, Mike J.	Supervisor, Geomatics Services	74,667	-
Maserek, Ashley	Human Resources Consultant and Supervisor	108,848	-
Maskewich, Karen R.	Customer Service Representative II	50,980	-
Masney, Lawrence	Supervisor, Technology Applications	104,959	-
Mason, Erin S.	Development Control Officer II	67,976	-
Massier, Daryl	Fleet Training Officer	89,680	-
Massier, Jeff N.	Casual Labourer	59,310	-
Masson, Dwayne R.	Subdivision Inspector	67,329	-
Matheson, Shawn S.	Facilities Operator I	56,520	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Matthew, Deborah	Dispatcher - Fire	115,240	-
Maxie, Crystal L.	Casual Labourer	59,429	-
Maximiuk, Jaclyn M.	Financial Admin Business Systems Analyst	81,233	-
May, Jeffrey D.	Manager, Sport Facilities and Special Events	125,608	1,950
Mayer, Jeremy	Firefighter	111,947	-
McArthur, Dalton J.	Facilities Operator I	59,449	-
McCabe, Jesse J.	Program Specialist - Aquatics	69,296	-
McCall, Dustin D.	Manager, City Projects	131,350	1,950
McConnell, Coreena	Customer Service Representative II	58,959	-
McCracken, Stan R.	Journeyman Transit	56,269	25
McCulloch, Bryce	Transit Training Coordinator	79,033	-
McCullough, Dustin R.	Assistant Chief - Operations	140,098	1,950
McCurry, Liam T.	Bottom Man	76,155	-
McDill, Mark W.	Assistant Property Assessor II	82,077	-
McDonald, Barry L.	Bus Operator	70,356	-
McDonald, Kelly D.	Senior Maintenance Operator	88,392	-
McDonald, Kevin A.	Service and Information Clerk - Transit	55,804	-
McEachern, Meghan B.	Business Performance Consultant	85,502	-
McElravey, Debbie L.	Facilities Operator I	58,775	-
McFarland, Chris S.	Equipment Operator III	58,858	-
McGirr, Richard C.	Equipment Operator II	65,891	-
McGregor, Mandy	Senior Human Resources Consultant	109,737	-
McGregor, Shawn D.	Bus Operator	67,794	-
McIvor, Russ	Captain	135,795	-
McKay, Lucas J.	Water Supply Maintenance Repairperson	55,743	-
McKenzie, Alicia M.	Community Consultant	70,275	-
McKenzie, Brad W.	Policy Analyst	85,509	-
McKinnon, Kyle M.	Firefighter	107,591	-
McLean, Dallas D.	Bylaw Enforcement Officer II	68,137	-
McLean-Keil, Cheryl	Administrative Assistant	51,660	-
McLennan, Jody M.	Firefighter	126,564	-
McLeod, Brady B.	Forester II	62,823	-
McLeod, Kelly L.	Mechanic	106,040	-
McMillan, Dallas J.	Captain	136,591	-
McMillan, Ward T.	Maintenance Operator	84,492	-
McNeil-Wilson, Andrea	Regional Planning Coordinator	106,807	-
McNichol, Robert G.	Project Engineer	99,235	-
McPhee, Greg	Leadman - Parks Maintenance	57,830	-
McPherson, Jill M.	Business Solutions Coordinator	102,866	-
McRae, Garry	Lieutenant	130,323	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
McRorie, Jonathan B.	Firefighter	107,622	-
McStay, Robert	Firefighter	111,947	-
McWatters, Daniel W.	Journeyman Body Repairman	70,389	25
McWhirter, Tyler A.	Firefighter	99,152	-
Meacher, Kevin W.	Paratransit Coordinator	88,299	-
Meek, Don J.	Business Solutions Specialist	79,037	-
Mehmood, Ayaz	Bus Operator	75,642	-
Melnechenko, Flora	Coordinator, Purchasing	102,656	-
Memon, Saleem M.	Senior Engineer	112,456	-
Metcalfe, Kyla A.	Bus Operator	57,299	-
Metz, Adam	Journeyman Transit	59,883	-
Michailidis, Ioannis	Casual Labourer	70,737	-
Migneault, Shane	Journeyperson - Plumber/Gasfitter	71,606	-
Mihial, Keith D.	Firefighter	121,648	-
Milessa, Mauro	Coordinator, Water and Sewer Construction	122,994	2,701
Milleker, Jeffrey S.	Casual Labourer	54,057	-
Miller, Greg	Bus Operator	72,895	-
Miller, Lauren N.	Senior City Planner	43,751	8,306
Miller, Michael G.	Bus Operator	107,846	-
Miller, Scott B.	Manager, Assessment Research	118,844	40,643
Miller, Sean	Fire Inspector	122,011	-
Milliken, David J.	Coordinator, Water and Sewer Programming	93,176	200
Mills, Diana L.	Bus Operator	66,354	-
Mills, Tanya	Manager, Property Tax and Utility Billing	68,297	1,125
Milo, Leonard D.	Firefighter	126,529	-
Miranda, Joseph G.	Bus Operator	76,183	-
Mital, Rajeev	Parking Services Analyst	59,243	-
Mitchell, Donna G.	Corporate Strategy and Performance Consultant	79,428	-
Mitchell, James W.	Casual Labourer	53,418	-
Modi, Kushal H.	Bus Operator	78,553	-
Moes, Bradley J.	Firefighter	117,659	-
Moffatt, Lee M.	Firefighter	111,892	-
Moggey, Ryan R.	Facilities Operator I	56,846	-
Mohamed, Vassiem K.	Bus Operator	76,167	-
Mohr, Patricia D.	Payroll Officer II	61,160	-
Mohr, Tina L.	Source Control Inspector	59,660	-
Moldenhauer, Greg	Route Maintenance Worker	56,831	-
Molema, Kyle J.	Casual Labourer	73,272	-
Momodu, Igweluesi A.	Revenue Services Analyst	65,583	-
Montgomery, Raymond J.	Sewerjet/Hydrovac Operator	85,313	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Monz, Richard	Captain	7,628	61,749
Moore, Bobby Jo L.	Senior Geospatial Technician	55,039	-
Moore, Gord	Supervisor, Golf Courses	101,895	-
Moore, Thomas A.	Coordinator, Water and Sewer Programming	95,051	-
Moorhead, Richard	Fire Inspector	136,270	-
Moran, Thomas J.	Captain	141,175	-
Morgan, Ray	Manager, Parks and Open Space Services	156,916	-
Moroz, Mark	Firefighter	111,947	-
Moroz, Paul D.	Manager, Land Development	67,546	1,050
Morrell, Francine E.	Accounting Clerk VI	59,837	-
Morris, Chris T.	Trades Coordinator - Mechanical Heavy	86,806	200
Morris, Emma K.	Community Consultant Art and Cultural Heritage	61,903	-
Morrison, Melody G.	Coordinator, Furniture, Fixtures and Equipment	79,030	-
Morrison, Nathan N.	Manager, Marketing and Major Projects	55,376	124,188
Morrissette-Bird, Chris W.	Skilled Labourer	50,420	-
Morrow, Jeffrey K.	Building Official II	62,977	-
Moscoso, Enrique	Casual Labourer	50,761	-
Moyer, Greg	Manager, Fleet Maintenance	131,349	1,950
Moyse, Tammy L.	Manager, Procurement and Supply Chain	121,770	1,950
Mueller, Christopher M.	Programmer Analyst I	66,169	-
Muhr, Cathy L.	Accounts Payable Clerk	54,753	-
Mulchandani, Hitesh K.	Senior Cybersecurity Specialist	70,423	1,203
Mullakunnel Augustine, Sajesh	Bus Operator	79,908	-
Mundy, James	Equipment Operator II	77,020	-
Mundy, Kevin	Mechanic	93,740	25
Munro, Tara D.	Building Official I	66,788	-
Murphy, Emma	Journeyperson Apprentice	59,831	25
Murray, Matt	Firefighter	90,043	-
Murray, Tom M.	Casual Labourer	56,820	-
Murrell, Jamie D.	Administrative Assistant and Supervisor	68,879	-
Mutschall, Mark C.	Casual Labourer	63,459	-
Nadon, Brent D.	Manager, Financial Analysis and Support	46,162	56,444
Nagel, Curtis D.	Captain	137,777	-
Nagel, Lorella	Parking Services Officer	59,932	-
Nagra, Pavitar P.	Bus Operator	68,386	-
Nahnepowisk, Kenneth R.	Bus Operator	72,937	-
Nash, Steve E.	Firefighter	121,088	-
Nathanail, Constantina	Bylaw Prosecution Officer	62,208	-
Navin, Erin B.	Senior Communications Strategist	86,139	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Neal-Morgan, Janice E.	Financial Analyst	75,970	-
Neilson, Kristina	Skilled Labourer	52,776	-
Neilson, Shawn	Trades Coordinator - Mechanical Light	86,383	-
Nelson, Dale	Bylaw Enforcement Officer II	65,825	-
Nelson, Daniel P.	Skilled Labourer	76,973	-
Nelson, Jade R.	Casual Labourer	62,420	-
Nelson, Stephen K.	Assistant Chief, Safety and Logistics	125,509	1,950
Nelson, Tanya C.	Manager, Service Regina	122,576	1,950
Nerbas, Jared M.	Firefighter	118,271	-
Neufeld, Aaron	Training Captain	120,701	-
Neufeld, Charmaine	Manager, Parks Maintenance	125,605	4,437
Neugebauer, Teena L.	Scheduling Officer	58,235	-
Neumann, David	Captain	137,358	-
Newman, Melvin G.	Senior Captain	26,102	77,951
Newson, Darrell S.	Firefighter	121,021	-
Nguyen, Thi Thanh Ha	Purchasing Agent	55,969	-
Nickel, Dave	Tire Repairperson	57,792	-
Nickel, Hugh J.	Process and Performance Consultant	93,912	-
Nicol, Jim A.	City Clerk	203,660	18,326
Nielsen, Tara L.	Bus Operator	58,568	-
Nisbett, Chris S.	Fleet Training Officer	89,625	-
Nistor, Cynthia	Customer Service Representative II	51,362	-
Nistor, Lisa M.	HR Analyst	94,603	-
Nixon, Richel A.	Administrative Secretary	64,234	-
Noble, Kevin	Utility Billing Clerk	53,272	-
Nogue, Conrad P.	Journeyperson - Industrial Mechanic	80,008	-
Nones, Rubia D.	Project Engineer	76,559	200
Norbeck, Preston J.	Firefighter	107,591	-
Norman, John R.	Senior Engineer	113,864	-
Normand, Connie L.	Human Resources Consultant and Supervisor	95,394	-
Normand, Estate of Patrick	Human Resources Consultant	63,112	4,367
Novak, Robert J.	Lift Station Maintenance Operator	69,168	-
Nyczai, Debra D.	Senior Advisor to the Mayor	54,855	3,800
Oancia, Mark	Trades Coordinator - Mechanical Heavy	88,424	-
Oatway, Grant L.	Project Leader - Business Technology	99,479	-
Obarianyk, Yaroslav	Firefighter	117,994	-
Ocampo, Joseph R.	Bus Operator	65,666	-
O'Connell, Thomas J.	Senior Program Manager	137,747	1,950
Odling, Jana-Marie	Legal Counsel	140,145	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Odoh, Chidiebere	Human Resources Associate	81,955	-
Olsen, Donald C.	Senior Captain	150,154	-
Olsen, James	Bus Operator	72,744	-
Olshanoski, Barry L.	Casual Labourer	67,653	-
Olson, Nancy	Caretaker - Fireman's	55,285	-
Olynyk, Larrah N.	Senior City Planner	99,765	-
Oni, Olumuyiwa	Database Analyst	86,964	-
Onrait, Kim G.	Executive Director, Citizen Services	229,030	20,783
Onyskevitch, David	Facilities Operator I	56,882	-
Orban, Jacqueline K.	Coordinator, Water and Sewer	77,095	-
Orban, Taylor B.	Firefighter	107,581	-
Orenchuk, Ivar S.	Bus Operator	70,497	-
Oroz, Milena	Programmer Analyst III	79,231	-
Orthner, Jeff W.	Bus Operator	62,890	-
Oseghale, Eberivbegbe P.	Revenue Services Analyst	60,456	-
Osipoff, Dennis	Truck Driver - Sewer and Water	61,602	-
Ott, Jay V.	Firefighter	111,947	-
Ouellette, Guy	Bus Operator	78,176	-
Ouellette, Perry J.	Equipment Operator III	110,772	-
Overbye, Aaron	Journeyman Transit	79,546	-
Overend, Jay R.	Manager, Water Operations	118,363	1,950
Owens, Helen M.	Accounts Payable Clerk	54,638	-
Owens, Twyla D.	Human Resources Consultant and Supervisor	108,848	-
Oystrick, Leticia A.	Neighbourhood Centre Programmer	24,781	37,389
Packham, Tyler J.	Firefighter	118,123	-
Pahl, Donovan M.	Development Assistant	85,734	-
Pahl, Lisa M.	Source Control Coordinator	62,939	-
Paik, Kevin	Equipment Operator III	70,177	-
Pamintuan, Librado	Technical Support Analyst II	76,984	-
Panagabko, Blair	Firefighter	115,399	-
Pandya, Sheelkumar	Bus Operator	66,100	-
Pankoski, Laurinda A.	Assessment Appeals Clerk	53,051	-
Panzani, Alex	Equipment Operator III	63,026	-
Paredes, Francisco A.	Coordinator, Construction Programming	77,504	-
Parekh, Alpeshkumar J.	Bus Operator	60,163	-
Parenteau, Rick	Warehouse Associate II	54,398	-
Parisian, Shane R.	Facilities Operations Coordinator	88,155	-
Parisian, Tony	Cemeterian II	59,679	-
Parisien, Scott J.	Firefighter	107,581	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Parker, Kurt M.	Bylaw Enforcement Officer II	60,392	-
Parker, Kyle B.	Firefighter	70,590	-
Pasiechnyk, Chad C.	Firefighter	111,971	-
Patel, Jagdishkumar S.	Bus Operator	66,067	-
Patel, Jitenkumar	Bus Operator	75,424	-
Patel, Niravkumar D.	Business Solutions Specialist	76,220	-
Patel, Rahul K.	Bus Operator	98,079	-
Patel, Rajankumar J.	Air Quality Specialist	60,942	-
Patel, Shrihari V.	Technologist II - Roadways and Traffic	66,716	-
Paton, Jared T.	Technologist ll	55,672	-
Patryluk, Bryce	Firefighter	90,043	-
Patterson, Skylar R.	Fire Inspector	76,981	-
Paulo, Marlon J.	Forester II	64,632	-
Paulson, Joann J.	Coordinator, Geospatial Services	93,142	-
Payak, Chris	Firefighter	116,035	-
Pearpoint, Caine M.	Facilities Operator I	60,489	-
Pedersen, Laureen	Coordinator, Cross Functional Support	98,358	-
Peigan, Anne-Marie	Bus Operator	71,578	-
Pelletier, Charles A.	Solid Waste Truck Operator	54,395	-
Pelletier, Colby J.	Skilled Labourer	61,880	-
Pelletier, Dennis A.	Equipment Operator III	73,080	2,232
Pelletier, Dionne	Sewerjet/Hydrovac Operator	114,179	-
Pelletier, Don	Semi Skilled Labourer	75,309	-
Pelletier, Jeffery P.	Senior Captain	125,548	-
Pelletier, Marlowe T.	Coordinator, Fleet Training and Safety	29,511	36,046
Pelletier, Sheldon	Casual Labourer	57,464	-
Pelletier, Vance	Equipment Operator III	71,436	-
Pelletier, Verne G.	Utility Person II	63,737	25
Pelltier, Barry C.	Crew Lead, Roadway Operations	72,421	-
Pengelly, William K.	Coordinator, Landfill Business Ops	68,909	-
Penna, Dustin L.	Traffic Signal Control Electrician	94,886	-
Penner, Lee C.	Firefighter	119,452	-
Perrault, Robert A.	Bus Operator	62,583	-
Perreault, Robert J.	Bus Operator	70,838	-
Perry, Mark W.	Captain	136,442	-
Peters, Heather A.	Human Resources Associate	66,242	-
Peters, Jeff	Human Resources Consultant	53,659	4,018
Peters, Pam J.	Property Tax Accounting Clerk	56,448	-
Petrovitch, Carlo I.	Senior Business Solutions Consultant	93,705	-
Petrulias, Anthony	Manager, Property Tax and Utility Billing	105,217	1,050

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Phaneuf, Garry J.	Bus Operator	70,517	-
Phillips, Brayden S.	Firefighter	107,591	-
Phillips, Kristopher	Business Systems Analyst	65,325	-
Phoummabout, Bounlith	Firefighter	77,665	-
Pierre, Mike P.	Casual Labourer	50,740	-
Piette, Morgan V.	Human Resources Consultant	74,164	-
Piewkhaow, Lakkana	Process and Performance Consultant	87,069	-
Pihach, Kelly N.	Senior Human Resources Consultant	119,753	-
Pilon, Ryan R.	Communications Consultant	78,603	-
Pinder, Jeff K.	Skilled Labourer	66,500	-
Pinette, Tracy L.	Transit Training Officer	71,117	-
Plaster, Kit	Bus Operator	63,769	-
Pointer, Matthew R.	Firefighter	111,971	-
Poitras, Darrell Z.	Casual Labourer	52,796	-
Poitras, Kody D.	Casual Labourer	74,658	-
Poitras, Lorry	Equipment Operator III	61,301	-
Polivka, Glenn	Bus Operator	54,696	-
Polsom, Andrew J.	Senior Engineer	106,726	-
Polsom, James A.	Bus Operator	62,332	-
Pompu, Brent W.	Bus Operator	62,527	-
Poncsak, Trevor A.	Bus Operator	74,140	-
Pontikis, Dena M.	Bus Operator	66,780	-
Poorman, Brian	Equipment Operator III	77,321	-
Porras, Myriam	Payroll Clerk II - Transit	62,036	-
Posehn, Dewey	Coordinator, Geospatial Technical Services	93,411	-
Poudyal, Binod	City Planner II	66,015	3,000
Powell, Carrie A.	Coordinator, Administrative Services	78,245	-
Powell, Crystal A.	Coordinator, Furniture, Fixtures and Equipment	57,686	1,629
Powell, Mike G.	Manager, Facilities Building Services	129,180	1,950
Powers, Jordan	Firefighter	112,092	-
Prajapati, Swapnil	Bus Operator	68,248	-
Prawzick, Angela	Public Education Officer	116,828	300
Preston, Krista A.	Administrative Associate	60,773	-
Prohar, Christopher J.	Firefighter	111,947	-
Proznick, Lynn	Senior Alarm Dispatcher	124,794	-
Puersten, Christopher J.	Fleet Maintenance Service Advisor	56,360	-
Puszkar, Steve	Truck Driver - Sewer and Water	75,733	-
Quadri, Fazal S.	Financial Reporting Advisor II	61,525	6,827
Quewezance, Melissa D.	Casual Labourer	56,206	-

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Quinlan, James	Skilled Labourer	50,945	-
Quinn, Stacy M.	Programmer Analyst I	69,804	-
Quinnett, Marc F.	Captain	137,279	-
Quiring, Wendy	Engineering Assistant III	72,289	-
Quist, Janelle R.	Secretary II	56,858	-
Racette, Dwayne A.	Foreman, Facilities Operations	78,197	-
Rackow, Frederick C.	Technologist II - Water and Sewer Services	99,172	-
Rai, Tej B.	Bus Operator	66,337	-
Raison, Sean E.	Manager, Divisional Business Support	110,961	1,950
Ramackers, Frederick P.	Tradesperson II - Plumber/Cross Connection Control Inspector	77,308	-
Ramirez, Milton J.	Dispatcher	76,486	-
Ranalli, Tawna	Community Consultant	72,088	-
Randhawa, Jagjit S.	Electrical/Instrumentation Journeyperson	105,685	-
Rapitta, Colin C.	Small Tools and Equipment Specialist	63,221	-
Rapley, Albert	Casual Recreation Program Worker	51,417	-
Recknell, Brody J.	Bottom Man	81,081	-
Rehman, Ateeque	Bus Operator	82,447	-
Reid, Jordan L.	Corporate Strategy and Performance Consultant	85,035	-
Reiman, Trevor	Assistant Chief, Education and Training	125,608	1,950
Reimer, Mark E.	Firefighter	106,773	-
Renchko, Kayla D.	Business Systems Clerk	52,514	-
Rennebohm, Ted	Skilled Labourer	51,868	-
Rettman, Bryon	Journeyperson - Painter and Decorator	83,079	-
Retzer, Gary L.	Solid Waste Truck Operator	58,952	-
Rhodes, Lorne E.	Crew Lead, Roadway Operations	72,701	-
Richard, Yves	Manager, West Planning	140,144	1,950
Richards, Wendy	Clerk Typist V	52,702	-
Ridgway, Alison	Legal Administrative Assistant	68,879	-
Ringor, Marlon	Journeyperson - Mechanic	81,468	200
Ripplinger, Daniel A.	Firefighter	105,425	-
Ritchie, Wade J.	Skilled Labourer	64,151	-
Roberts, Trevor	Lieutenant	133,075	-
Robertson, Douglas V.	Meter Reader	54,206	-
Robichaud, Paul	Licensing and Municipal Fines Officer	54,204	-
Robinson, Mike A.	Supervisor, Parks Maintenance	81,861	-
Robinson, Nichole M.	Waste Diversion Officer	53,991	1,323
Roh, Hyuk-Jae	Project Engineer	99,231	-
Rohac, Walter E.	Supervisor, Parks Maintenance	82,573	-
Rokosh, Tristan W.	Casual Labourer	54,144	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Rokosh, Walter S.	Supervisor, Water Supply	152,697	23,209
Rondeau, Paul A.	Transportation Services Officer	86,560	-
Rope, Tony	Crew Lead - Concrete Services	85,532	-
Rosenkranz, Benjamin M.	Casual Labourer	62,230	-
Rosom, Sheryl L.	Customer Service Representative II	57,426	-
Ross, Blain H.	Leadman, Landscape Trades	55,792	-
Ross, Collin D.	Geomatics Technologist	68,946	-
Ross, Shane M.	Bus Operator	58,254	-
Ross, Timothy E.	Equipment Operator III	62,700	794
Rostad, Brent	Manager, Operational Services	144,102	1,950
Roszell, Jason P.	CCTV Sewer Camera Operator	92,218	-
Roszell, Tiernan L.	Casual Labourer	53,841	-
Rotariu, Dale	Journeyperson - Carpenter	71,234	-
Rothmar, Lindsay D.	Policy and Procedure Analyst	75,776	-
Rounce, Raelene	Coordinator, Water and Sewer Programming	94,650	-
Rowan, Donald L.	Engineering Assistant IV	61,935	9,197
Rowden, Jeffery G.	Manager, Emergency Management	121,641	1,950
Ruecker, Austin M.	City Hall Foreman - Facilities Operation	79,663	-
Ruecker, Rayelle L.	Senior Paratransit and Scheduling Clerk	71,217	-
Rugg, Christopher A.	Firefighter	119,066	-
Ruhr, Brenden W.	Firefighter	77,665	-
Ruiters, Garret A.	Senior Engineer	113,283	-
Rumancik, Jeff	Lift Station Operator	79,602	-
Runge, Bonnie L.	Property Assessor	82,058	-
Runge, Spencer J.	Firefighter	105,333	-
Rushton, Patrick	Journeyman Transit	85,046	25
Russell, Jim A.	Senior Business Solutions Consultant	93,916	-
Russell, Richard G.	HR Analyst	96,536	-
Rutten, Derek	Firefighter	111,979	-
Ryba, Randall W.	Fire Marshal	131,403	2,250
Saban, Osman	Senior Geospatial Technician	56,430	-
Sadlemyer, Trevor	Firefighter	116,794	-
Sajiths, S	Business Systems Analyst	66,362	-
Sale, Chris	Senior City Planner	100,071	-
Salesiotis, Dimitrios	Crew Lead-Water and Sewer Construction	112,648	-
Sali, Barbara	Manager, Assessment Valuation	125,608	1,950
Sali, Ronald	Bus Operator	60,655	-
Sali, Wade	Infrastructure Coordinator	119,299	-
Salisbury, Angela M.	Payroll Officer II	44,760	12,497

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Salmond, Todd	Journeyperson - Welder	76,549	-
Samoylenko, Vadym A.	Bylaw Enforcement Officer II	55,337	-
Samuelson, Conway C.	Crew Lead - Solid Waste Collection	67,054	-
Sanchuck, Darryl	Casual Labourer	66,413	-
Sanders, Doug A.	Training Captain	59,186	-
Sanders, Spencer	Leadman - Parks Maintenance	59,255	-
Sanderson, Charlie	Supervisor, Residential Inspection	74,051	-
Sanderson, David	Bus Operator	65,497	-
Sanghera, Daljit S.	Bus Operator	67,727	-
Sanjenko, Tyler	Crew Lead, Roadway Operations	75,708	-
Sano, Brent M.	Bus Operator	68,213	-
Sano, Brian K.	Bus Operator	73,204	-
Santo, Lonny A.	Bus Operator	62,063	-
Sare, Kim	Senior City Planner	99,157	-
Saroj, Neeraj	Senior Engineer	123,977	-
Saroya, Satinder S.	Bus Operator	67,571	-
Saul, Joe	Firefighter	111,947	-
Saunders, Christopher	Trades Coordinator - No MS	87,287	-
Savenko, Tetiana	Accounting Clerk VI	51,125	-
Sawchin, Richard	Bus Operator	60,650	-
Sax, Robert	Captain	131,258	-
Sayer, Dion	Lift Station Operator	93,402	-
Sazinski, Larry	Bus Operator	61,046	-
Schaeffer, Bruce	Captain	102,165	-
Schaffer, Ryan D.	Casual Labourer	52,325	-
Schaffer, Tracey F.	Journeyperson - Mechanic	80,262	200
Schellhorn, Colin	Firefighter	77,665	-
Schentag, Benjamin B.	Journeyperson - Welder	74,904	-
Scherer, Blair K.	Captain	136,876	-
Schermann, Christine D.	Legal Assistant	59,654	-
Schikowski, Dawn M.	Manager, Licensing and Parking Services	125,473	1,950
Schlechte, Mark	Data Base Administrator	99,995	-
Schlechter, Joe F.	Swimming Pool Technician	75,768	-
Schlechter, Kyle J.	Casual Labourer	62,675	-
Schlitz, Dara K.	Supervisor, Asphalt Plant	138,910	-
Schlosser, Steve P.	Lead Operator	120,189	-
Schmalenberg, Lorrie	Manager, Public Accounting and Reporting	146,610	1,950
Schmalz, Anthony G.	Firefighter	116,820	-
Schmidt, Della L.	Property Assessor	81,717	-
Schmidt, Derek	Quality Assurance Coordinator	90,695	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Schmidt, Jordan	Firefighter	99,082	-
Schmidt, Rodney	Manager, City Projects	131,404	1,950
Schneider, Brenden D.	Geomatics Technician I	64,833	-
Schneider, Matthew G.	Design and Construction Consultant	72,863	-
Schneider, Tim D.	Building Official III	75,690	-
Schnell, Hayley	Community Consultant	64,649	-
Scholefield, Keifer J.	Journeyperson - Mechanic	80,468	200
Schroder, Veronica G.	Coordinator, Recreation Facility Development	99,305	-
Schultz, June I.	Director, Financial Services	175,637	2,600
Schumann, Chelsey A.	Bus Operator	58,527	-
Schumann, Jason W.	Lieutenant	132,588	-
Schussler, Otto	Bus Operator	57,334	-
Schutzman, Rhonda	Administrative Assistant	68,879	-
Schwabe, Thomas	Tradesperson I	57,554	-
Scott, Arloe H.	Collection Officer	56,959	-
Scott, Derrick D.	Engineer	53,618	-
Scott, Jaimy B.	Landscape Architect	72,234	-
Scriver, Jason E.	Fire Inspector	56,076	-
Searle, Fred	Director, Planning and Development Services	154,110	2,425
Sebastien, James J.	Subdivision Inspector	67,981	-
Seeley, Christopher F.	Manager, Infrastructure Delivery	129,460	1,950
Seidenthal, Clifford	Supervisor, Technology Applications	93,245	-
Seifert, Myles	Captain	137,235	-
Selinger, Bobbie D.	Manager, Community and Recreation Programs	125,581	1,950
Selinger, Robert	Bus Operator	59,917	-
Senkow, Clifford M.	Captain	136,876	-
Sentes, Coralie M.	Office Administrator	60,186	-
Serbu, Tammy L.	Supervisor, Testing Lab and Mat Engineering	85,578	500
Severight, Patrick W.	Equipment Operator III	50,228	-
Shalley, Laurie L.	Director, Parks, Recreation and Cultural Services	180,075	2,600
Sharma, Sunny	Business Solutions Specialist	57,975	-
Sharp, Ivan	Coordinator, Construction Programming	93,966	-
Shaw, Jeremy B.	Light Mechanic Apprentice	53,484	-
Shaw, John	Foreman, Parks Maintenance	61,845	-
Shaw, Simon	Journeyperson - Electrician	83,141	-
Shearer, Jeff	Traffic Signal Coordinator	107,989	-
Shepherd, David C.	Program Development Administrator	57,998	-
Sherman, Shane A.	Firefighter	111,947	-
Shiplack, Kevin	Truck Driver - Sewer and Water	93,348	-
Shire, Dawn L.	Print Services Graphic Designer	59,929	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Shuba, Phyllis A.	Financial Operational Administrator	54,756	-
Shull, Jerry	Captain	136,344	-
Siba, Robert F.	Journeyperson - Mechanic	75,620	200
Sikma, Derek J.	Firefighter	111,947	-
Sikorski, Calvin	Lieutenant	132,619	-
Silva, Filonilo C.	Senior Engineer	112,972	-
Simington, Bev A.	Bus Operator	60,965	-
Simpson, Cara M.	Manager, Cross Functional Solutions	106,184	1,963
Simpson, James T.	Equipment Operator II	66,336	-
Sinclair, Chad M.	Firefighter	107,591	-
Sindani, Emmanuel K.	Casual Labourer	58,957	-
Sindani, Peter	Crew Lead-Water and Sewer Construction	118,467	3,234
Singh, Ajay	Bus Operator	81,383	-
Singh, Gursant	Bus Operator	64,215	-
Singh, Gurvinder	Bus Operator	89,040	-
Singh, Lakhvir	Revenue Services Analyst	57,985	-
Singh, Lukhbir	Bus Operator	99,163	-
Singh, Mandeep	Bus Operator	50,180	-
Singh, Navjot	Bus Operator	87,487	-
Singh, Sandeep	Bus Operator	83,006	-
Singh, Vikram	Bus Operator	65,745	-
Sipko, Crystal D.	Program Specialist - Aquatics	69,132	-
Sirup, Brendon	Firefighter	90,043	-
Sison, Bonifacio	Caretaker - Fireman's	50,856	-
Sison, Marcelino	Caretaker - Fireman's	50,477	-
Sitter, Luke R.	Firefighter	105,286	-
Skaar, Daniel	Solid Waste Truck Operator	59,611	-
Slater, Dave	Coordinator, Community Well-Being and Inclusion	83,302	-
Slater, Launa L.	Senior Business Solutions Consultant	94,804	-
Slater, Neil E.	Administration Clerk	57,257	-
Sliva, Michael G.	City Planner II	60,327	-
Slywka, Ryley W.	Corporate Strategy and Performance Consultant	101,519	-
Smadu, Delmar	Bus Operator	63,495	-
Smadu-Soveran, Bryan W.	Skilled Labourer	79,429	-
Smela, Iryna	Executive Assistant	76,288	-
Smith, Brydon	Bus Operator	66,662	-
Smith, Curtis	Manager, Budget and Long-term Financial Planning	131,403	1,950
Smith, Holly	Dispatcher	80,866	-
Smith, Jay R.	Firefighter	99,082	-
Smith, Randy	Captain	134,476	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Smith, Robert J.	Technical Support Analyst II	75,478	-
Smith, Stephen T.	Dispatcher	83,033	-
Smith, Temple L.	Casual Labourer	52,660	-
Smith, Wendy R.	Foreman, Parks Maintenance	61,741	-
Snook, Lorrie L.	Executive Assistant	68,879	-
Sokochoff, Dale K.	Journeyperson - Mechanic Light	82,250	25
Solie, Keith	Equipment Operator III	58,749	-
Solie, Tyson	Firefighter	107,591	-
Sorensen, Todd A.	Captain	136,964	-
Spadafora, Dave G.	Bus Operator	62,628	-
Speers, Austin	Purchasing Agent	53,422	-
Spence, Derek O.	Bus Operator	114,819	-
Spencer, Holly F.	Bus Operator	61,274	-
Sprawson, Jacob T.	Coordinator, Construction Programming	69,440	-
Srochenski, Darren A.	Equipment Operator III	85,445	-
Stark, Mike	Captain	135,402	-
Stearns, Deborah L.	Coordinator, Customer Service	79,976	-
Stefan, Evan B.	Firefighter	111,995	-
Stefankiw, Melissa M.	Business Solutions Specialist	60,519	-
Steiner, Paul	Bus Operator	60,199	-
Stenka, Myron G.	Building Official I	55,324	-
Stephen, Sheila	Dispatcher - Fire	111,947	-
Stephenson, Darren W.	Firefighter	77,665	-
Stephenson, Shawn J.	Firefighter	107,591	-
Steponchev, Brenda L.	Coodinator, Tax and Utility Collections	84,993	-
Steponchev, Darren G.	Manager, Bylaw Enforcement	95,908	-
Stevens, Bradley S.	Project Transition Consultant	111,072	1,950
Stevenson, Grace M.	Data Base Administrator	99,335	-
Stevenson, Jennifer L.	Coordinator, Development	75,642	-
Stewart, Andrew	Journeyman Transit	86,366	25
Stewart, Donald J.	Mechanical Inspector	80,660	-
Stewart, Gary	Bus Operator	62,986	-
Stewart, Paul G.	Survey Technician	81,460	-
Stewart, Robert L.	Skilled Labourer	78,021	-
Stilborn, Dave W.	Bus Operator	131,070	-
Stilborn, David E.	Project Management Analyst	78,524	-
Stilborn, Michael R.	Firefighter	77,665	-
Stinson, Edwin R.	Fleet Training Officer	85,414	-
Stinson, Mallory A.	Administrative Assistant	61,449	-
Stinson, Scott E.	Firefighter	111,947	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Stobbe, Raymond V.	Building Official I	67,978	-
Stochmal, Tim	Bylaw Enforcement Officer II	57,429	-
Stoneham, Rebecca A.	Parking Services Officer	59,892	-
Storry, Jeff M.	Irrigation Worker III	66,283	-
Strassburger, Kevin M.	Utility Person II	60,192	25
Strawford, Dale	Enterprise Architect	114,037	2,269
Streisel, Andy J.	Coordinator, Water and Sewer Construction	38,543	30,316
Stroeder, Jordan R.	Development Assistant	65,162	-
Strueby, Kirk	Equipment Clerk	52,151	-
Struthers, Neil	Senior Engineer	107,285	-
Su, Zhe	Project Engineer	99,938	-
Sundeen, Neil R.	Assistant Chief - Operations	147,395	1,950
Suwala, Rene	Bus Operator	60,921	-
Svec, John	Bus Operator	61,555	-
Sveinson, Jillian L.	Director, Citizen Experience	81,782	1,700
Swaby, Rohan A.	Manager, City Projects	85,502	4,720
Sylvestre, Mark	Coordinator, Cultural Development	99,570	-
Syrnick, Kevin M.	Senior Engineer	112,785	-
Szabo, Darren M.	Transportation Services Officer	102,756	-
Szakacs, Chris R.	Crew Lead - Traffic Operations	55,285	-
Szeles, Barry	Firefighter	111,947	-
Sztrebula, Donna L.	Senior Collection Officer	61,683	-
Tajdin, Shakil	Caretaker - Fireman's	50,858	-
Talaga, Brett J.	Firefighter	105,286	-
Tallon, Tim	Firefighter	111,947	-
Tamang, Karna B.	Bus Operator	65,250	-
Tanaka, Richard H.	Bus Operator	88,395	-
Tanner, Harold	Crew Lead, Roadway Operations	77,995	-
Tara, Jobanjeet S.	Bus Operator	73,185	-
Tebb, Kayla M.	Operational Service Representative	74,926	-
Tebb, Tamara	Human Resources Consultant and Supervisor	108,741	-
Temple, Wayne	Journeyperson - Welder	72,761	-
Terlesky, Gerry	Caretaker - Fireman's	53,873	-
Tessier, Garett R.	Technical Support Specialist I	86,143	-
Therrien, Jim T.	Journeyperson - Mechanic	81,593	200
Thomas, Scott A.	Senior Engineer	112,198	200
Thompson, Ashley M. M.	Council Officer	62,414	-
Thompson, Jay M.	Facilities Operator I	59,253	-
Thomson, Dallas D.	Firefighter	107,591	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Thurlow, Curtis W.	Crew Lead-Water and Sewer Construction	71,732	-
Tian, Wei	Project Engineer	56,101	-
Tilson, Gail A.	Accountant I	63,651	-
Timleck, Amanda D.	Leadman - Parks Maintenance	58,181	-
Tink, Carole A.	Director, Technology and Digital Innovation	152,931	2,600
Togneri, Alex D.	Firefighter	111,971	-
Toker, Wayne	Equipment Operator IV - Roadways	83,553	-
Tolley, Lindsay	Captain	135,818	-
Tooke, Kevin R.	Crew Lead - Traffic Technical Operations	85,497	-
Torres, Jose	Casual Labourer	53,199	-
Torres, Ronny	Bottom Man	69,116	-
Tourney, Nigel E.	Programmer Analyst III	80,025	-
Townsend, Tricia J.	Dispatcher - Fire	73,599	-
Tracey, Shayne G.	Senior Engineer	97,511	-
Tran, Mark	Corporate Strategy and Performance Consultant	107,115	-
Travis, Jonathan R.	Forester II	64,898	-
Tremblay, Travis	Facilities Operator I	61,692	-
Treso, Barclay	Engineering Assistant III	82,034	-
Trombetta, Colleen	Financial Reporting Advisor II	56,677	-
Trombley, Brody S.	Skilled Labourer	59,883	-
Trombley, Darcy S.	Casual Labourer	79,026	-
Trudelle, Joseph B.	Firefighter	77,665	-
Tuchscherer, John J.	Senior Human Resources Consultant	102,742	-
Tucker, Diana M.	Bus Operator	55,153	-
Tungate, Meagan E.	Specialist - Waste Minimization	53,937	-
Turgeon, Dana M.	Historical Info and Preservation Supervisor	66,458	-
Turluk, Dennis	Horticulture Extension Officer	71,123	-
Tysowski, Kade T.	Casual Labourer	54,761	-
Uhumagho, Osaretin E.	Business Solutions Specialist	79,052	-
Ulep, Emerson U.	Utility Person II	59,343	25
Uleryk, Braden T.	Building Official I	56,889	-
Ulrich, Shaune	Facilities Operator I	51,141	-
Ungar, Linda L.	Manager, Corporate Information Governance	111,072	1,950
Ursel, William J.	Coordinator, Community Capacity Building	99,338	-
Valente, Alan	Client Support Specialist	83,449	-
Valenzuela, Lovely I.	Accounts Payable Clerk	57,742	-
Van Der Kooi, Teryn A.	Building Official II	62,618	-
Van Goethem, Tammy L.	Corporate Strategy and Performance Consultant	104,927	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Vande Velde, Leon	Equipment Operator IV - Roadways	67,178	-
Vandekamp, Michael	Irrigation Worker II	66,717	-
Vanderlinde, Jordan K.	Journeyman Transit	82,290	200
Vanderschaeghe, Johnell M.	Administration Clerk	57,133	-
Vanhove, Dakota S.	Forester II	60,794	-
Velappan Pillai Sobh, Viju	Bus Operator	97,338	-
Verma, AmanPreet	Bus Operator	72,133	-
Verma, Sahil	Bus Operator	72,333	-
Viala, Paul	Assistant Chief, Technical and Administration Services	67,678	36,949
Viernes, Erick Glenn B.	Senior Purchasing Agent	67,414	-
Vindevoghel, Adam R.	Casual Labourer	51,052	-
Vircavs, Nathan D.	Firefighter	107,591	-
Vogt, Brady J.	Facilities Operator I	58,208	-
Volk, Jaret	Human Resources Consultant and Supervisor	116,197	-
Volk, Jennifer P.	Bus Operator	90,693	-
Volk, Michael D.	Crew Lead-Asphalt Screed	117,739	-
Volk, Randy B.	Bus Operator	75,917	-
Voss, Faron J.	Skilled Labourer	57,271	-
Vrska, Valentina	Customer Service Representative II	56,285	-
Wafula, Juliana N.	Manager, Geospatial Solutions	121,198	1,950
Wagner, Glenn M.	Captain	136,876	-
Wagner, Jacquie N.	Facilities Operator I	53,566	-
Wagner, Paul G.	Legal Counsel	140,113	-
Wahl, Tara L.	Coordinator, Administrative Services	78,771	-
Walbaum, Roger	Lieutenant	133,664	-
Walbaum, Samantha R.	Accounting Clerk V	55,442	-
Walker, Darlyn	Law Office Administrator	85,781	1,623
Walker, Jesse	Facilities Operator I	56,139	-
Wall, Michelle S.	Business Continuity Coordinator	54,161	-
Wallace, Jeff M.	Equipment Operator III	59,301	-
Walsh, Evelyn	Coordinator, Customer Service	82,779	-
Walter, Brad J.	Senior Engineer	114,517	200
Wandler, Brian J.	Bus Operator	84,644	-
Wang, Yixin	Employee Administrator	63,606	-
Wang, Zi	Senior Engineer	97,712	-
Warren, Chris J.	Director, Roadways and Transportation	137,607	2,325
Warren, Leanne C.	Coordinator, Administrative Services	78,614	-
Watch, Justin D.	Casual Labourer	59,138	-
Watson Ruiters, Jill A.	Corporate Strategy and Performance Consultant	104,575	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Waugh, Douglas K.	Building and Yard Maintenance Operator	59,108	-
Waynert, Michael D.	Client Support Analyst	67,129	-
Weber, Charla N.	Senior Assessment Appraiser	93,869	-
Weber, Kolten K.	Coordinator, Construction Programming	62,957	-
Webster, William B.	Firefighter	107,581	-
Weeks, Dwain	Manager, Assessment Research	101,488	1,950
Weimer, Derek	Foreman, Facilities Operations	73,601	-
Weinberger, Erik	Firefighter	111,947	-
Weisgerber, Dayton W.	Technologist II - Roadways and Traffic	76,993	-
Weist, Kim L.	Coordinator, Water and Sewer	130,027	-
Weist, Robert	Bottom Man	56,153	-
Weitzel, Jason C.	Policy Analyst	88,915	-
Welder, Chadwick S.	Facilities Operator I	64,063	-
Wellman, Shelley J.	Senior Environmental Scientist	88,253	-
Welsh, Lindsey	Billing Coordinator	83,154	-
Wendler, Richard J.	Equipment Operator IV - Roadways	77,422	-
Werchuk, Rick D.	Casual Labourer	66,453	-
Werry, Byron G.	City Solicitor	229,898	21,678
Westphal, Mark	Senior Business Solutions Consultant	94,645	-
Whalen, Nikolas I.	Firefighter	77,665	-
White, James	Coordinator, Fleet Maintenance	97,816	-
Whitehawk, Curtis D.	Equipment Operator IV - Roadways	74,920	-
Whiteoak, Paul D.	Firefighter	117,609	-
Wickenheiser, Walter J.	Equipment Operator III	65,389	-
Wiebe, Jared A.	Firefighter	111,947	-
Wiens, Jonathan P.	Process and Performance Consultant	93,791	-
Wiens, Luke G.	Programmer Analyst II	73,950	-
Wilke, Timothy S.	Lieutenant	133,658	-
Wilkinson, Brian R.	Coordinator, Computer and Financial Systems	89,383	-
Willford, Trina M.	Secretary II	50,738	-
Williams, Mark L.	Facilities Operator I	56,660	-
Williamson, Caleb	Firefighter	50,572	-
Willis, Brett M.	Senior Engineer	113,295	-
Willis, Pamela M.	Administrative Associate	65,176	-
Willner, Kaitlin	Entomology Research Analyst	55,017	-
Willoughby, Cheryl M.	Legal Counsel	111,646	-
Willox, Daniel B.	Firefighter	77,665	-
Wilson, Brent K.	Senior Engineer	94,982	-
Wilson, Patricia	Director, Water, Waste and Environment	175,637	2,600
Wilson, Paul I.	Journeyman Transit	70,560	25

See accompanying notes.

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Wilson, Rob	Firefighter	112,014	-
Wilton, Matt K.	Saw Operator - Concrete Services	69,770	-
Windrim, Carlin B.	Construction Technologist	61,653	-
Wirth, Brian D.	Manager, Water and Sewer Construction	13,385	48,809
Wlodarczyk, Vaughn A.	Project Engineer	98,826	-
Wolbaum, Chad L.	Firefighter	125,785	-
Wolfe, George	Coordinator, Environmental Response	84,913	-
Woltman, Justin	Water Attendant	57,563	-
Wood, Landon J.	Development Assistant	75,888	-
Wood, Mathew R.	Journeyperson - Mechanic	77,791	200
Wood, Shane W.	Firefighter	111,947	-
Wood, Vincent L.	Subdivision Inspector	65,825	-
Woolsey, Heather L.	Engineering Assistant II-Sewer and Drainage Operations	66,798	-
Wosik, Mariusz	Foreman, Parks Maintenance	61,772	-
Woulfe, Darrell M.	Coordinator, Water and Sewer Construction	104,566	-
Wourms, Dana R.	Property Administration Clerk	53,272	-
Woynarski, Brennan S.	Journeyperson- Industrial Mechanic	118,937	-
Wu, Eric S.	Bus Operator	58,286	-
Wyatt, Frank	Business Solutions Consultant	59,112	-
Xia, Ning	Financial Reporting Advisor II	83,985	-
Yablonski, Grant A.	Routing and Scheduling Analyst	85,902	-
Yaciw, Jay P.	Firefighter	112,068	-
Yang, Wenqing	Project Engineer	64,335	-
Yao, Liguo	Programmer Analyst II	73,950	-
Yee, Mathew J.	Engineer	65,323	-
Youlyahshiev, Bahodir	Senior Engineer	112,895	-
Young, Eric A.	Casual Labourer	51,022	-
Yu, Guifen	Coordinator, Environmental Compliance	73,927	-
Yuhasz, Tyler S.	Engineer	57,211	-
Yule, Clinton R.	Journeyman Transit	87,051	25
Yulyakshieva, Nigora	Manager, Roadway Preservation	146,610	1,950
Zak, Victor L.	Business Solutions Specialist	60,949	26,387
Zaka, Ahmad	Bus Operator	51,573	-
Zalopski, Wade C.	Engineering Assistant IV	32,457	31,872
Zaman, Muhammad K.	Technical Support Specialist I	92,766	-
Zanacic, Hansen	Technologist II - Roadways and Traffic	72,600	-
Zander, Brandon J.	Forester II	60,440	-

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See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Zander, Kelly	Bottom Man	76,839	-
Zasada, Max S.	Senior Engineer	106,324	-
Zatylny, Oliva	Financial Analyst	70,919	-
Zepick, Scott A.	Captain	102,140	-
Zhang, Alisha Hongxia H.	GIS Planner	72,440	-
Zhou, Lei	Engineer	62,556	-
Zitaruk, Jennifer N.	Customer Service Representative II	52,487	-
Zurloff, Evan T.	Firefighter	107,581	-
Zurowski, Nathan	Programmer Analyst II	65,171	-

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See accompanying notes.

Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Adams, Dana K.	Constable	112,870	377
Adams, David G.	Constable	122,189	1,502
Adebogun, Elizabeth	Accounting Clerk II	64,436	-
Alberts, Rodney	Mech Maintenance Caretaker	68,804	377
Alexander, Laurie L.	Corporal	124,303	377
Anderson, Chad	Corporal	122,000	1,160
Andrade, Mariane L.	Information Clerk	59,804	-
Arnold, Brandi	Constable	119,149	377
Aschenbrener, Kevin S.	Garage Attendant	64,749	377
Ash, Scott	Constable	118,236	377
Aubichon, Alan John	Constable	123,698	377
Austring, Susan L.	Evidence Management Clerk	59,753	377
Bacanu, Gheorghe	Constable	114,011	377
Bachman, Kelly L.	IEIS Analyst	75,829	-
Bacon, Tyler	Constable	113,329	741
Baer, Reynold	Corporal	130,423	1,866
Baer, Stewart W.	Constable	109,523	377
Bahsler, Dave	Business System Analyst	89,705	-
Bailey, Nicole M.	Senior Administrative Assistant - Human Resources	78,557	1,690
Baisley, Regan B.	Communications Officer	104,254	-
Baker, Karen	Administrative Assistant	65,639	-
Balfour, Amy	Strategic Services Manager	133,795	2,600
Barber, Dallas S.	Sergeant	153,380	1,502
Baron, Jenine B.	Constable	108,020	377
Barr, Ian G.	Sergeant	127,500	377
Baryluk, Sherry L.	Court Information Clerk - 12 HR	96,254	-
Bassingthwaite, Kyla M.	Constable	94,287	377
Bates, Shannon	Constable	114,324	1,502
Baumgartner, Jo A.	Executive Director - Corporate Services	187,954	6,506
Beauchesne, Pierre P.	Sergeant	176,244	1,812
Bedore, Dakken R.	Communications Officer	92,813	-
Beitel, Neil R.	Constable	132,622	1,703
Belcourt, Colin	Constable	124,697	377
Bell, Teresa L.	Evidence Management Supervisor	82,542	377
Bellamy, Ryan	Communications Officer	107,903	-
Benko, Candace L.	Sergeant	129,396	1,502
Berting, Kelley R.	Sergeant	128,829	1,502
Bespalko, Nolan	Constable	118,971	377
Birrell, Keegan	Constable	113,297	377
Black, Erin M.	Constable	117,880	377

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Blake, Maureen	Payroll Supervisor	69,916	13,222
Block, Kyra	Constable	120,296	377
Boehm, Teresa M.	Communications Administrator	85,269	-
Boers, Jodi	Constable	122,640	377
Boivin, Marie	Administrative Coordinator	86,347	1,690
Bonk, Anthony	Constable	127,414	377
Boodhoo, Ingrid S.	Media Management Clerk	53,176	-
Boon, Brandon	Constable	113,130	1,502
Borgmann, Georg	Garage Attendant	70,584	377
Borne, Graham N.	Constable	121,806	377
Bosche, Richard	Constable	122,556	741
Bourassa, Melissa N.	Constable	119,240	896
Bowes, Kevin	Constable	128,170	741
Boxall, Melissa J.	Constable	119,517	377
Boyd, Keitlyn R.	Police Information Clerk-Direct Entry	73,065	-
Boynton, Tyler B.	Constable	125,182	1,089
Bradshaw, Kyle J.	Constable	121,001	377
Brady, Cheryl	Administrative Assistant	62,898	-
Brakefield, Kim	Court Coordinator	79,310	-
Bray, Evan J.	Chief of Police	256,761	8,931
Breitkreuz, Kevin D.	Corporal	122,240	377
Brenner, Natalie M.	Communications Officer	81,687	-
Brewster, Joey A.	Constable	129,931	377
Briere, Terry A.	Garage Attendant Day	62,898	377
Brisbois, Ashley N.	Constable	111,514	377
Brown, Michelle C.	Training & Quality Assurance Coordinator	112,425	-
Buckland, Gregory J.	Inventory Management Clerk	57,811	377
Buczulak-Warnar, Amanda	Administrative Assistant	65,241	-
Buhr, Ryan	Constable	118,189	2,748
Burrows, Sandra	Human Resources Manager	137,030	2,600
Burtenshaw, Cheryl	Communications Officer	85,458	-
Campbell, Grant	Constable	130,763	741
Campbell, Kelly L.	Sergeant	170,106	1,502
Campbell, Marla L.	Identification and Access to Information Clerk	68,415	-
Carey, Melissa	Constable	124,776	3,556
Carleton, Matthew	Business System Analyst	89,544	-
Carnall, Riley	Constable	113,082	377
Caron-Holhauser, Trendan L.	Communications Officer	65,944	-
Carroll, Kim	Constable	113,028	377
Carter, Jason E.	Constable	129,288	377

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Chadwick, Devin D.	Constable	67,595	377
Chagnon, Pascal M.	Constable	118,615	377
Cheema, Amol	Constable	119,943	377
Choudhry, Amna G.	Financial Services Supervisor	93,347	-
Chow, Karena	Payroll Clerk	53,790	-
Clark, Mark R.	Sergeant	161,936	1,502
Clarke, Brent	Constable	118,868	377
Claude, Richard	Constable	111,010	896
Cleaveley, Mandy	Constable	103,687	377
Cobbledick, Elysia	Constable	131,874	377
Collins, James R.	Sergeant	131,487	442
Coons, Corinne J.	Court Information Clerk - 12 HR	92,957	-
Cooper, Jonathan M.	Constable	99,052	377
Costanza, Andrea C.	Constable	120,786	918
Coulthard, William N.	Corporal	130,061	1,866
Cousins, Gregory R.	CPIC Radio Operator	73,712	-
Creaser, Jarrod D.	Constable	108,344	377
Criddle, Guy	Sergeant	135,712	377
Crowley, Jeffrey	Constable	117,101	377
Crumly, Vivian M.	Corporal	121,725	1,502
Csada, Derek J.	Corporal	124,733	442
Culling, Cory Q.	Staff Sergeant	141,557	377
Czernick, Jarrett J.	Constable	112,976	377
Daku, Cort S.	Constable	114,357	377
D'Andrea, Robert B.	Sergeant	132,855	377
Danylyshen, Darrel	Corporal	135,173	377
Davey, Lisa N.	Corporal	119,953	1,502
Davies, Lorilee E.	Superintendent	184,299	5,372
Davies, Theresa	Constable	108,665	1,502
Davis, Troy G.	Sergeant	181,406	2,251
Decterow, Erin T.	Sergeant	120,787	1,502
Deibert, Tyrell	Constable	129,820	741
Derkson, Steve	Evidence Management Clerk	62,911	377
Desjarlais, Angela M.	Sergeant	127,869	1,502
DeSorcy, Danielle R.	Clinical Psychologist	140,647	-
Detz, Sandra A.	RIIU Clerk	70,593	-
Dewitt, Colby J.	Constable	102,777	377
Dods, Steven	Constable	143,234	1,502
Doepker, Derek L.	Constable	128,554	377
Donison, Karen	Data Quality & Case Management Specialist	63,467	-

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Donnelly, Erin J.	Constable	115,843	918
Douglas, Scott	Constable	115,601	377
Drabycz, Donna	Cleaner/Caretaker	47,302	18,031
Dreaver, Darcy A.	Constable	129,624	918
Duck, Justin R.	Corporal	128,974	377
Duff, John	Constable	114,675	377
Duncan, David S.	Sergeant	128,706	1,802
Dunford, Brittany	Constable	73,952	1,056
Dunnigan, Tracey F.	Corporal	125,093	442
Duquette, Clinton T.	Constable	97,927	377
Dureau, Ryan M.	Sergeant	126,587	657
Duthie, Rodney M.	Constable	120,184	377
Earle, Jason B.	Constable	119,624	377
Eberle, Rodney D.	Sergeant	126,474	377
Eckert, Blair G.	Staff Sergeant	143,543	377
Edwards, Scott	Communications Officer	107,445	-
Egeborn, Marcus	Constable	106,567	377
Eiswirth, Jill	Communications Officer	89,183	-
Elek, Cory	Constable	123,246	377
Ell, Joshua M.	Police Information Clerk-Direct Entry	73,320	-
Ellingson, Ryan J.	Sergeant	134,793	377
Emery, Troy P.	Sergeant	157,545	1,502
Erichsen, Kollin D.	Staff Sergeant	101,397	63,336
Ermel, Brent A.	Inspector	180,114	5,016
Eskra, Carla I.	CPIC Supervisor	56,957	-
Estate of Richards, Gitte	Crime Analyst	76,553	5,087
Ethier, Joshua	Constable	135,711	1,502
Ewart, Trevor R.	Inspector	183,618	5,314
Farden, April	Constable	97,509	377
Fay, Lisa	Constable	90,853	-
Fenwick, Shawn M.	Staff Sergeant	145,173	1,502
Ferris, Jennifer	Constable	124,410	2,262
Fiddler, Rhonda	Victim Services Missing Person Liaison	77,210	-
Filazek, Timothy E.	Corporal	119,898	1,502
Fink, Bryceton	Constable	121,504	377
Finkeldey, Darren L.	Sergeant	144,921	1,437
Flaman, Kathleen Anne	Communications Officer	93,834	-
Fleece, Garth D.	Constable	121,130	600
Ford, Duley	Constable	125,457	377

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See accompanying notes.

Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Fornwald, Danielle	Crime Analyst	64,539	-
Fowlie, Brian S.	Photographic Technician	72,755	-
Fox, Derrick	Constable	125,235	1,703
Frank, Brenda L.	Identification and Access to Information Clerk	68,407	-
Fraser, Adam A.	Sergeant	144,980	1,502
Fraser, Miranda N.	Communications Officer	95,132	-
Fraser, Richard R.	Corporal	138,786	1,866
Freed, Janice G.	Police Information Clerk-Direct Entry	71,683	-
Froh, Peter	Constable	116,606	1,502
Froh, Tia L.	Sergeant	125,695	2,828
Gajmer, Santosh	Cleaner/Caretaker	55,196	377
Gall, Todd M.	Sergeant	137,488	377
Gaudette, Christelle A.	CPIC Radio Operator	83,654	-
Gawley, Jessica B.	Sergeant	125,448	1,502
Gee, Peter S.	Sergeant	128,319	1,502
Geiger, Samantha S.	Constable	111,209	377
Gendreau, Stanislav	Constable	127,991	377
George, Shawn P.	Sergeant	151,329	1,502
Gerrans, Tyler D.	Constable	87,009	377
Giroux, Gary J.	Sergeant	149,422	1,502
Glas, Colin M.	Sergeant	135,207	377
Glazer, Kimberly	Constable	108,408	377
Golaiy, Mark	Constable	126,767	3,412
Golden, Jonathan C.	Corporal	126,585	1,502
Gordon, Shannon M.	Corporal	118,189	377
Gorman, Kelly D.	Sergeant	126,567	442
Gottselig, Christina F.	Communications Officer	109,267	-
Gottselig, Darryl P.	Sergeant	125,375	600
Gottselig, Todd	Corporal	121,984	1,502
Gregory, Alyssa J.	Constable	122,688	3,556
Griffiths, Alan	Constable	131,043	778
Griffiths, James E.	Constable	124,406	377
Grohs, Trevor	Constable	125,594	377
Gropp, William J.	Constable	126,698	377
Gruber, Rachelle	Communications Officer	56,564	-
Gruber, Tyler T.	Constable	119,833	377
Gunderson, Jason G.	Sergeant	137,505	377
Guzman-Jimenez, David	Security Analyst	95,193	-
Gyurek, Jeremy M.	Constable	76,804	377

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See accompanying notes.

Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Haas, Connor	Constable	114,453	377
Hackywicz, Trevor	Constable	112,829	377
Hadley, Renee S.	Court Information Clerk - 12 HR	87,702	-
Hagen, Jeanine F.	Major Crimes Coordinator	68,415	-
Hagen, Landon T.	Corporal	139,338	741
Hague, Laura	Media Management Clerk	53,167	-
Hall, Alexander T.	Police Information Clerk-Direct Entry	68,399	-
Hall, Colleen C.	Sergeant	14,130	48,322
Hall, Morley	Constable	119,004	1,502
Hamilton, Chandra C.	Payroll Clerk	66,294	-
Hanna, Lorrie L.	Police Info & Evidence Manager	122,149	2,600
Hanoski, Quinn	Constable	91,859	563
Hanowski, Brett A.	Constable	110,224	-
Haroldson, Robert	Constable	119,977	377
Harper, Blaine S.	Electronics Technician	102,092	377
Harris, Christie	Constable	119,263	3,556
Harris, Kevin	Constable	116,759	377
Hartling, Priscilla	Court Disposition Clerk	55,439	-
Hatharasinghe, Kevin	Senior Data Quality & E-Training Coordinator	75,440	-
Hawker, Amber	Constable	128,719	377
Hayden, William D.	Sergeant	125,449	377
Hebert, Inez M.	Constable	122,415	1,502
Hegi, Colin R.	Corporal	132,612	741
Heiliger, Alana A.	Corporal	125,850	1,502
Henderson, Neil B.	Corporal	143,104	377
Hesse, Chad	Constable	139,236	1,866
Hodgins, Russell C.	Constable	114,988	377
Hoedel, Shane	Sergeant	146,377	377
Hompoth, Anna	Detention Special Constable	94,783	377
Hook, Karla	Data Quality & Case Management Specialist	58,581	-
Hooker, Ben	Constable	135,864	1,801
Hooker, Mark	Garage Attendant	62,859	377
Horton, Rhonda	Police Information Clerk-Direct Entry	70,126	-
Houliston, Lhasa	Communications Officer - Casual	82,711	-
Hovdestad, Gregory R.	Staff Sergeant	133,181	1,069
Howell, Thomas F.	Corporal	138,990	377
Hua, Shan	IEIS Database Analyst	89,705	-
Huber, Timothy D.	Sergeant	141,709	377
Hubich, Erin	Communications Officer	103,799	-
Hubick, Cindy M.	Court Information Clerk - 12 HR	85,529	-
Hungle, Sarah-Jane	Constable	109,372	377

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Hunt, Chadwick	Constable	118,531	377
Jackiw, Christopher S.	Staff Sergeant	149,854	377
Jarocki, Michelle A.	Staff Sergeant	141,933	1,242
Jerome, Todd R.	Sergeant	137,679	1,083
Jones, Claudia	Constable	126,203	377
Justason, Erik	Constable	119,698	741
Kabrud-Spicer, Logan	Constable	59,453	368
Kambeitz, Amber	Communications Officer - Casual	76,288	-
Katragadda, Saketh	Constable	116,001	377
Kauk, Ross M.	Constable	131,025	1,502
Kay, Gerard	Asset Manager	135,791	2,600
Kelsch, Jordan	Constable	116,849	377
Kennedy, Natasha C.	Indigenous Resource Officer	61,611	-
Kerr, Matthew A.	Constable	78,112	377
Kerth, Jeremy	Constable	123,191	377
Keshane, Stuart T.	Constable	135,738	1,703
Kievits, Casey M.	Constable	59,656	368
Klemp, Janet	Constable	113,109	377
Kliman, David	Corporal	120,512	377
Klyne, Thomas	Constable	129,548	1,502
Koch, Darcy W.	Superintendent	196,283	6,391
Kolybaba, Lori D.	Communications Manager	116,868	2,200
Konecsni, Dylan	Automotive Technician	66,682	677
Korchinski, Jarod A.	Sergeant	129,926	1,384
Kosolofski, Dwight G.	Sergeant	150,352	1,437
Kosolofski, Samuel	Constable	113,090	741
Kotylak, Chelsea	Constable	135,160	1,866
Koutsogiannopoulos, George	Constable	85,970	377
Kovacs, Frank	Constable	129,346	377
Kowalchuk, Sheldon E.	Constable	59,465	368
Kozakewycz, Barney J.	Radio Coordinator	82,517	-
Kozlowski, Teagan M.	Human Resources Consultant	103,552	-
Kozoriz, Karla M.	Financial Services Manager	150,476	2,600
Krawetz, Gregory	Constable	117,592	377
Kress, Jonathan	Constable	118,010	3,556
Krieger, David N.	Corporal	130,524	1,502
Kristoff, Laura J.	Communications Officer	81,715	-
Kuffner, Cameron R.	Staff Sergeant	150,812	377
Kullman, Rick	Constable	136,238	1,866

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Kupusa, Tony C.	Constable	122,270	377
Kurtz, Christina	Communications Officer	106,589	-
Kwan, Eva	Business System Analyst	89,650	-
Labelle, Timothy F.	Constable	120,435	377
Lalach, Melinda M.	Corporal	127,529	377
Lamer, DerekJ.	Sergeant	148,184	741
Lanigan, Trent T.	Corporal	148,243	1,516
Larocque, Jay I.	Constable	137,143	1,866
Larsen, Hans P.	Sergeant	142,419	377
Lauf, Eric	Constable	132,241	377
Lawrence, Curtis	Constable	137,030	1,502
Lawson, Cole E.	Constable	127,844	806
Le Clair, Rene P.	Sergeant	141,764	741
Lee, Gregory	Constable	118,687	377
Lenius, Jason T.	Mech Maintenance Caretaker	70,807	377
Lenius, Tyler J.	Constable	115,297	377
Lerat, Tyler J.	Constable	115,172	377
Lewis, Jeffrey	Constable	115,513	1,502
Lewis, Wade	Constable	110,199	377
Lindskog, Cory D.	Inspector	172,927	4,405
Lockeridge, Justin D.	Constable	90,572	377
Logan, Timothy	Constable	123,867	377
Longhurst, Cory S.	Corporal	132,048	377
Longman, Randy	Constable	141,920	377
Lorence, Jody	Corporal	143,376	1,703
Love, Sheryl	Business System Analyst	89,705	-
Lowenberger, Fotini	Administrative Assistant-HR	65,035	-
Luesink, Stephen R.	Fleet Supervisor	98,766	926
Lusok, Dean	Constable	123,158	377
Lutz, Bart J.	Sergeant	142,100	377
Lygouriatis, Petroula	Detention Special Constable	91,750	377
MacDonald, James F.	Constable	94,135	377
Mack, Bethany	Constable	95,836	377
MacLean, Robert W.	Corporal	122,829	377
Madsen, Laura	Detention Special Constable	90,220	377
Magas, Chantel	Administrative Assistant	62,898	-
Magee, Colin	Corporal	111,329	377
Malawski, Stephen	Supervisor, Business Technology	121,838	-
Malcolm, Keith A.	Corporal	123,145	3,556

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See accompanying notes.

Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Malowany, Michelle A.	Communications Officer	97,982	-
Mandziak, Shelley J.	Administrative Assistant	62,911	-
Manning, Warren	Automotive Technician	82,652	377
Mansbridge, Krista E.	Communications Supervisor	97,596	-
Mansfield, Stephanie B.	Human Resources Consultant	106,505	1,690
Manz, Megan	Court Information Clerk - 12 HR	83,226	-
Manz, Tristan C.	Constable	122,516	377
Marcellus, Adam	Communications Officer - Casual	71,906	-
Marchiori, Christopher	Constable	98,132	377
Marcia, Andrea	Constable	128,493	377
Marks, Jordon J.	Corporal	125,216	1,502
Marks, Kara	Constable	133,246	1,437
Marshall, Laurel J.	Staff Sergeant	135,644	637
Martin, Sarah M.	Constable	111,609	766
Martinson, Chad	Constable	129,022	377
Massier, Ryan	Constable	137,641	377
Matt, Holly L.	Communications Supervisor	104,234	-
Maurice, Tanner	Constable	135,498	741
Maynes, James	Constable	115,958	1,866
Maze, Belynda	Constable	110,052	377
Mazurak, Chad	Constable	138,474	741
McArthur, Dale	Constable	112,157	377
McBride, Jessica L.	Constable	79,517	377
McCormick, Mark T.	Corporal	150,854	377
McCoy, Jenalee D.	Constable	73,983	377
McDonald, Darcy L.	Sergeant	126,143	1,502
McDonald, Graham A.	Constable	128,905	377
McDonald, Joseph S.	Mech Maintenance Caretaker	68,419	377
McFetridge, Kyle K.	Sergeant	138,623	377
McGonigal, Rhonda E.	Payroll Supervisor	70,157	-
McKay, Dalynn	Policy Analyst (Casual)	55,421	-
McKechnie, Darrin R.	Inspector	180,387	5,039
McKim, Shaunna M.	Constable	112,837	1,502
McMillan, Tyler L.	Infrastructure Support Analyst I	84,546	-
McNutt, Paul	Constable	123,633	741
McPherson, Darren J.	Sergeant	129,739	1,502
Mills, Desiree	Constable	123,985	1,866
Mills, Evan R.	Constable	120,649	377
Monaghan, Alisa C.	Constable	123,047	377
Monaghan, James K.	Constable	123,200	377
Monroe, Kari L.	Asset Clerk	74,435	-

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See accompanying notes.

Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Monsees, Melanie	Evidence Management Clerk	55,306	377
Mosiondz, Darrell N.	Staff Sergeant	151,692	420
Muntain, Robert	Constable	125,430	1,502
Murray, Paul	Service Desk Technician	77,036	-
Muzylowski, Cindy M.	Communications Officer	101,456	-
Nagy, Lana	Administrative Assistant	62,398	-
Naylen, Gary P.	Constable	127,153	741
Neithercut, Nicole	Constable	94,368	377
Nelson, Tammy L.	Communications Officer	63,993	-
Neufeld, Corrie E.	Constable	61,308	184
Neufeld, Curtis J.	Constable	117,152	377
New, Lorianne	Constable	111,018	377
Newman, Kelly D.	Corporal	130,633	377
Nguyen, Elizabeth T.	Communications Manager	69,018	800
Nicholson, Reid S.	Constable	99,822	377
Nicholson, Trisha A.	Constable	134,447	1,437
Niemi, Brittany	Communications Officer	93,623	-
Norton, Steven	Constable	127,778	377
O'Donnell, Julianna R.	Constable	80,343	377
Oliver, Mark W.	Constable	122,442	741
Olynick, Cory	Constable	129,605	377
Omole, Festus S.	Programmer Analyst	82,423	-
Opp, Christine	Digital Media Clerk	68,383	-
O'Soup, Stephanie C.	Victim Services Coordinator	84,534	-
Otitoju, Emmanuel	Corporal	128,863	1,437
Padilla, Humilito H.	Cleaner/Caretaker	50,088	377
Paidel, Colleen D.	Media Management Clerk	53,672	-
Palka, Karolina J.	Technological Crime Technician	84,554	-
Palka, Ryan	Court Disposition Clerk	57,809	-
Pan, Ming	Mech Maintenance Caretaker	67,838	377
Panchuk, Jordan	Constable	117,586	652
Parker, Leslie A.	Media Development Officer	89,594	-
Parker, Seanna	Communications Officer	106,339	-
Patron, Cory	Constable	143,113	741
Paul, Jessica	Communications Officer	86,778	-
Pawliw, Madison	Constable	110,985	377
Peberdy, Sean	Constable	122,769	377
Pelletier, Shelly L.	Sergeant	134,422	1,502

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See accompanying notes.

Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Pengelly, Angela	Corporal	121,443	1,502
Penny, Tyler A.	Constable	108,321	377
Pentz, Jesse D.	Constable	121,780	377
Petkau, Robin	Constable	127,076	741
Petrisor, Connie M.	PIEM Supervisor	94,519	-
Petruic, David	Constable	118,895	377
Phillips, Karlene	Constable	123,156	741
Pigeon, Cindy L.	Constable	115,093	377
Plomp, Tyler	Constable	120,432	377
Poitras, Remi	Indigenous Resource Officer	69,474	-
Popowich, Elizabeth J.	Public Information Manager	132,461	2,600
Popowich, Trevor	Constable	135,758	1,866
Potter, Joshua A.	Corporal	134,765	377
Power, Lorinda	Constable	115,909	377
Power, Rob	Constable	119,486	377
Puglia, Andrew D.	Sergeant	136,268	377
Purves, Jason	Constable	107,152	377
Puscus, Dylan M.	Constable	67,658	377
Quere, Jeremy R.	Sergeant	140,699	377
Radom, Evan M.	Constable	100,534	377
Rae, Dean R.	Deputy Chief of Police	233,166	12,126
Rae, Kassidey	Administrative Assistant	57,085	-
Rainbird, Chelsea	Administrative Assistant	63,667	-
Raison, Tracy L.	Access & Privacy Officer	107,109	-
Ramanuj, Meghna	Court Information Clerk - 12 HR	80,330	4,829
Rampone, Christopher	Constable	109,290	1,000
Randall, Blair E.	Constable	114,999	377
Ranschaert, Jessica	Communications Officer - Casual	66,800	-
Reavley, Denise J.	Sergeant	147,937	377
Redekopp, Derek D.	Constable	115,454	1,502
Redler, Tyler N.	Constable	80,711	377
Reimer, Rhonda A.	Corporal	132,568	810
Renchko, Andrea	Constable	117,673	1,502
Rensby, Jordan	Access to Information Supervisor	89,174	-
Riddell, Regan L.	Corporal	120,042	377
Riddell, Shane R.	Sergeant	129,844	1,502
Rieger, Matthew T.	Constable	113,421	377
Robertson, Aaron	Constable	120,737	3,556
Robinson, Anita E.	Corporal	131,315	377

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Rodier, Anthony	Constable	133,999	741
Rodriguez, Jose L.	Constable	59,465	368
Rupcich, Maria A.	Sergeant	150,712	1,502
Sabo, Jessica	Constable	128,213	1,703
Saccaro, Jann	Constable	117,742	377
Sadlemyer, Marion J.	Police Information Clerk-Direct Entry	74,121	-
Salamon, Keith	Constable	116,465	377
Sandison-Cattell, Patti	Wellness Coordinator	82,517	-
Sarantopoulos, Georgia	Constable	115,968	377
Schenk, Erica	RCJC Victim Services Responder	73,684	-
Schill, Wendy L.	Commercial Crime Assistant	63,102	-
Schmidt, William V.	Corporal	132,455	377
Schoenroth, Nicole D.	Communications Officer	62,999	-
Sebastian, Chad W.	Corporal	121,547	1,502
Sebulsky, Tyler P.	Corporal	145,050	377
Seel, Kristin	Communications Officer	96,501	-
Seel, Michael	Constable	126,897	377
Seiferling, Cornelia D.	Constable	123,418	377
Seiferling, Timothy J.	Inspector	163,300	4,377
Selinger, Sarah M.	Communications Officer	95,292	-
Semenchuck, Robert E.	Sergeant	135,411	1,502
Senger, Brittney R.	Police Information Clerk-D/Entry-Casual	56,218	-
Sentes, Tamara	Social Media Officer - Casual	60,307	-
Serrano, Claudio A.	Sergeant	146,318	1,502
Serrano, Juan	Constable	124,302	442
Shannon, Brent T.	Sergeant	156,573	1,502
Shaw, Linda A.	Communications Supervisor	111,881	-
Shaw, Mehgan C.	Constable	118,109	1,437
Shepard, Heather	Cultural Relations Officer	83,013	-
Shepperd, Katherine W.	Data Quality & Case Management Specialist	66,804	-
Sherwin, Todd A.	Sergeant	166,026	1,502
Shuba, Devin	Constable	116,802	377
Shumay, Kelly H.	Constable	116,998	377
Sieber, Andree A.	Corporal	130,040	377
Silzer, Kevin A.	Sergeant	133,731	377
Simmons, Kyle	CPIC Radio Operator	87,469	-
Simmons, Steven	Constable	125,191	377
Simons, Marcus W.	Constable	131,808	377
Singh, Jaswinder	Constable	125,588	741
Singh, Mandeep	Constable	72,505	377

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See accompanying notes.

Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Skolney, Jason D.	Constable	101,912	377
Slater, Sean S.	Corporal	137,788	1,502
Slater, Shannon D.	Constable	119,363	896
Slatnik, Christine R.	Constable	79,985	660
Sloan, Jennifer M.	Identification and Access to Information Clerk	68,545	-
Solie, Jill	Data Quality & Case Management Specialist	68,406	-
Solomon, Craig R.	Constable	115,691	377
Solomon, Michelle M.	Constable	121,837	377
Song, Xiaohuan	Systems Administrator	89,705	-
Spears, Jared C.	Constable	112,272	377
Stach, Alana L.	Sergeant	133,587	1,502
Stadnyk, Michael A.	Constable	59,465	368
Stapleton, Chantalle	Communications Officer - Casual	80,126	-
Steffenson, Donovan A.	Information Services Manager	129,504	2,600
Steinke, Sheldon W.	Corporal	124,726	1,502
Sterling, Devon L.	Constable	131,392	741
Stevely, Derek J.	Sergeant	196,442	3,529
Stevely, Trent T.	Inspector	180,248	5,028
Stevenson, Robert	Armourer	60,046	313
Stone, Wendy K.	Crime Prevention Strategist	90,072	-
Strickland, Marnie	Police Information Clerk-Direct Entry	62,667	-
Struble, Trenton W.	Corporal	133,342	741
Strueby, Ahren A.	Constable	116,797	377
Strueby, Mathew P.	Constable	68,875	377
Strueby, Nathaniel	Corporal	139,416	1,502
Strueby, Todd J.	Constable	121,231	377
Sullivan, Alissa A.	EFAP, Health & Safety Coordinator	128,145	1,690
Sulymka, Shelly K.	Sergeant	140,575	1,502
Swan, Katrina M.	Legal Counsel	166,139	2,600
Swetlikoff, William	Constable	124,545	377
Switzer, Frances A.	Communications Supervisor	109,359	-
Ta, Minh	Infrastructure Support Analyst I	82,493	-
Tamaki, Kevin	Constable	83,496	256
Tate, Paul D.	Staff Sergeant	48,459	58,519
Temple, Dale E.	Constable	125,060	741
Temple, Russell	Constable	128,155	741
Thackeray, Taylur A.	Communications Officer - Casual	78,403	-
Thacyk, Christopher	Corporal	125,045	1,866
Thompson, Scott B.	Sergeant	125,748	1,502
Thull, Nicole F.	Constable	104,406	377

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Tillotson, Sheldon W.	Constable	132,314	1,866
Tomaschefski, Garth	Constable	140,381	377
Totten, Timothy	Service Desk Technician	71,582	-
Trithart, Kelly D.	Staff Sergeant	161,029	1,459
Trithart, Rylan K.	Constable	113,556	377
Tunison, Christopher J.	Constable	132,456	741
Tunison, Peter J.	Constable	117,366	377
Turner, Jonathan	Constable	132,535	377
Ullrich, Darren H.	Facilities Supervisor	100,169	377
Valdes, Nolfa	Cleaner/Caretaker	53,167	377
Van Mulligen, Kyle P.	Constable	120,624	377
Vance-Potter, Melissa	Court Information Clerk - 12 HR	58,566	-
Vass, Shannon D.	Court Document Clerk	54,224	-
Veitch, Clinton	Corporal	131,681	377
Velmer, Justin J.	Garage Attendant	69,948	377
Venne, Renee L.	Constable	112,978	377
Verbeek, Mark K.	Sergeant	128,664	377
Verma, Nidhi	Identification and Access to Information Clerk	63,050	-
Vibert, Wayne D.	Electronics Technician	97,652	377
Virgin, Cassandra	Court Document Clerk	50,716	-
Virgin, David J.	Staff Sergeant	143,248	1,502
Vogel, Terry T.	Service Desk Support Supervisor	89,748	-
Von Falkenhausen, Leonhard	Constable	112,305	377
Wade, Anthony	Constable	119,043	741
Wadsworth, John Paul	Constable	117,768	1,502
Wagner, Jeffrey W.	Staff Sergeant	156,540	1,502
Walker, Trent C.	Constable	58,223	377
Wall, Donna L.	Sergeant	138,555	377
Wallace, David	Constable	133,746	377
Walter, Bradley M.	Staff Sergeant	143,144	1,502
Wandler, Taylor C.	Constable	88,750	377
Wanke, Christopher D.	Corporal	139,572	1,502
Ward, Christopher 'Casey'	Sergeant	143,104	741
Warnar, Curtis	Constable	113,182	2,936
Weber, Caroline	Court Information Clerk - 12 HR	61,917	-
Weir, Trevor J.	Constable	113,035	377
Wendler, Cara	Administrative Assistant	64,392	-
Westaff, Jason	Constable	114,666	377

See accompanying notes.

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Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Westerman, Bryant A.	Sergeant	131,116	1,502
White, Zachary	Constable	124,668	1,703
Wiebe, Mitchel	Constable	130,052	741
Wiebe, Roger W.	Constable	125,087	377
Wild, Sheri K.	Sergeant	134,632	377
Wilkinson, Jason J.	Corporal	130,567	377
Wilkinson, Timothy R.	Constable	122,644	377
Williams, Elizabeth	Court Document Clerk	60,149	-
Williams, Karen R.	Strategic Analyst	91,186	-
Williams, Ryan	Constable	119,176	377
Willis, Lacee	Constable	59,499	368
Wilson, Lance G.	Constable	75,804	377
Windjack, Jacy L.	Corporal	118,547	377
Wolfe, Scott M.	Sergeant	134,971	442
Wollbaum, Derek J.	Constable	128,267	377
Wood, Correy D.	Constable	127,025	1,712
Wooley, Sean A.	Constable	118,798	1,437
Wright, Hugh R.	Mech Maintenance Caretaker	58,467	377
Wyatt, Steven R.	Corporal	129,646	1,529
Yadlowski, Dean E.	Staff Sergeant	146,797	377
Yee, Tony	Corporal	119,924	377
Yee, William	Corporal	123,691	1,502
Young, Audra L.	Inspector	170,575	4,377
Young, Brad	Constable	122,607	377
Young, Genita Joan	Communications Officer	80,615	-
Young, Kyla D.	Corporal	118,109	1,502
Young, Shaun A.	Corporal	141,142	377
Yu, Qiufang	Programmer Analyst	89,681	-
Yum, Alex Y.	Sergeant	68,896	61,655
Zacharuk, Maria	Communications Officer - Casual	66,609	-
Zaharuk, Corey M.	Superintendent	199,282	6,645
Zanni, Reno E.	Automotive Technician	82,680	677
Ziegler, Jacalyn T.	Administrative Support Secretary	76,123	-
Zulyniak, Brittany	Constable	108,625	377
Zumstein, Carole A.	Administrative Assistant	64,049	24,876

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See accompanying notes.

Employee Remuneration
The Regina Exhibition Association Limited
For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Acorn, Amanda	Director, Corporate Governance	85,450	-
Adams, Lori	Account Executive, Trade and Consumer Events	66,293	-
Ahmad, Sabeen	Brand Storyteller	59,808	-
Bautista Coba, Walter	Chef de Partie	69,147	-
Bedell, Daniel	Manager, Stadium Facility Operations	65,220	-
Bennett, Joseph	Assistant Manager, Banquets	62,163	-
Boege, Tyson	Facility Engineer Tech 3MS	63,272	-
Branscombe, Paula	Box Office Coordinator	55,989	-
Bryson, Michael	Director, Site and Facilities	90,905	-
Byrne, Alison	Manager, Business Trade and Consumer Event Sales	95,785	-
Carswell, Josh	Manager, IT	90,274	-
Churchill, Dean	Manager, Finance	127,514	-
Clarke, Gordon	Facility Engineer Technician 4MS	64,272	-
Crowe, Bob	Director, Food and Beverage	131,591	14,764
Desautels, Jillian	Account Executive, Corporate and Social Events	71,101	-
Desjarlais, Kim	Assistant Manager Security and Parking	56,440	-
DSouza, Kenneth	Manager, Banquets	70,901	-
Elles, Lawrence	Facility Engineer 1MS	62,523	-
Engel, Roberta	Vice President, Corporate Finance and Operations	194,753	3,600
Fedirko, Sarah	Senior Manager, Community Relations and Volunteer Services	78,192	-
Fernandes, Pio	Senior Manager, Food and Beverage Operations	81,335	-
Fink, Elvis	Unlicensed Trade Lead MS	68,453	-
Fink, Fred	Manager, Grounds and Conversions	103,828	-
Fischer, Gerry	Vice President,Corporate Development	177,170	3,392
Fisher, Raynelle	Manager, Major Tenants	73,461	-
Flood, Crystal	Surveillance Officer	50,180	-
Frohlich, Ashley	Assistant Manager, Banquets	60,231	-
Fulawka, Marlene	Custodian	54,196	-
Gaines, Clarence	Surveillance Officer	51,451	-
Galloway, Chelsea	Manager, Events and Entertainment	82,231	-
Godlien, Darwin	Manager, Security and Parking	78,920	-
Goff, Ken	Supervisor Event Delivery II	51,894	-
Gronick, Russel	Manager, Program Operations	72,668	-

See accompanying notes.

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Employee Remuneration
The Regina Exhibition Association Limited
For the Year Ended December 31, 2019
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Hedman Chernick, Nicole	Manager, Leagues	78,775	-
Heibein, Cindy	Sales Account Coordinator	57,719	-
Henry, Jason	Surveillance Officer	56,268	-
Hutchinson, Chris	Director, Sales	133,928	2,400
Ilijevski, David	Painter	59,448	-
Jackle, Sandra	Director, Entertainment, Programming & Tenant Relations	116,348	-
Janeczko, Shirley	Manager, Agriculture	79,047	-
Kardash, Clint	Electrician	117,036	-
Kathuria, Jaimeet	Executive Chef	134,196	-
Kiflemariam, Robel	Facility Engineer 1MS	52,813	-
Kirk, Candace	Assistant Manager, Outlets	56,064	-
Kivela, Shalyn	Director, Marketing, Communication & Strategy	58,214	5,882
Knapman, Alicia	Manager, Box Office Sales	78,962	-
Knippel, Nolton	Vice President, Corporate Finance & Operations	-	50,000
Kohl, Paula	Director, Marketing, Communication & Strategy	64,875	3,897
Lowe, Reagan	Director, People Services	116,856	-
McFadden, Dallas	QCEx Major Special Events Coordinator	56,523	-
McIntyre, Bernadette	Director, Community Relations & Volunteer Services	79,115	9,620
McKay, Stuart	Admin Assistant 2	50,790	-
Michel, Cindy	Manager, Corporate Partnerships	94,777	1,200
Middleton Machdanz, Degan	Manager, Outlets	78,663	-
Moats, Amy	Director, Guest Experience	93,035	-
Muckelt, Melanie	Manager, HRIS and Employee Relations	50,095	2,097
Nijhawan, Jatin	Executive Sous Chef	89,200	-
Nishnik, Pat	Manager, Food and Beverage	78,284	-
Noland, Jenny	Compensation Benefits and HRIS Specialist	66,802	-
O'Dow, Dayna	Account Executive, Conference and Meetings	63,295	1,599
Parisien, Rhonda	Concession Supervisor	50,800	-
Peakman, Tanner	Financial Analyst	73,282	-
Pearce, Ronald Wing	Surveillance Officer	53,168	-

See accompanying notes.

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Employee Remuneration
The Regina Exhibition Association Limited
For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Puthussery Kuriyappan, Niljo	Chef de Partie	57,098	-
Reid, Timothy	President CEO	279,467	9,000
Runns, Fayth	Manager, Human Resources	46,615	48,556
Sampang, Romel	Sous Chef	70,482	-
Schaeffer, Sheila	Sales Account Coordinator	56,464	-
Schmidt, Jason	Electrician	60,529	-
Scott, Thomas	Assistant Manager, Custodial	50,087	-
Shoulak, Elma	Vice President, Human Resources	36,949	27,802
Skulski, Dallas	Director, Finance	129,594	-
Stoner, William	Manager, Maintenance	178,259	3,600
Strassburger, Ron	Cook 3	52,198	-
Swan, Robert	Manager, Beverage	81,950	-
Switzer, Randi-lee	Human Resource Consultant	70,701	1,937
Tierney, Sinead	Executive Assistant	87,635	-
Unique, Jim	Carpenter	57,520	-
Van Der Velden, Lynda	Executive Assistant FED	61,702	-
Volke, Ken	Financial Analyst	69,780	-
Wagner, Shane	Custodial Supervisor	53,308	-
Warner, Heather	Box Office Supervisor	52,873	-
Winter, Leanne	Manager, Sport and Recreation	78,816	-
Woolsey, Trevor	Account Executive, Corporate Business Development	76,560	1,200
Wright, Greg	Manager, Occupational Health and Safety	88,999	671
Yates, Geoffrey	Head Facility Technician	77,358	-

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See accompanying notes.

Employee Remuneration - Regina Public Library

For the Year Ended December 31, 2019

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Allen, Geoffrey	Manager, Collections	82,370	6,387
Arora, Raman	Senior Developer	70,045	-
Barber, Jeff	Library Director/CEO	198,465	766
Bender, Kendra	Community Librarian, Sunrise	79,045	-
Blake, Wanda	Manager, Development	111,536	-
Book, Brandi	Marketing and Communications Consultant	74,570	-
Borges, Robert	Manager, Information Technology	107,725	-
Bryant, Marilyn	Accounting Technician, Finance	50,542	-
Butcher, Amy	Community Librarian, Central Adult	69,559	-
Cammer, Jessica	Lead, Children's and Young Adult Collections	82,323	-
Chauhan, Kanti	Systems Administrator	66,114	-
Christensen, Amber	Branch Manager, Sherwood Village	85,676	-
Clarke, Shauna	Customer Service Supervisor	52,126	-
Dahl, Leah	Reference and Programming Assistant	56,691	-
Dedecker, Bev	Human Resources Assistant	69,638	-
Deiana, Donna	Senior Human Resource Consultant	88,133	-
Del Pellaro, Giovanna	Volunteer Coordinator	60,896	-
Demitor, Jeff	Manager, E-services	111,750	-
Dostal, Robert	Physical Plant , Truck Driver	52,848	-
Ekvall, Terri	Reference and Programming Assistant	51,546	-
Fingas, Pamela	Collections Assistant	51,995	16,224
Fornwald, Blair	Curator, Moving Image and Performance	76,773	-
Freer-Leszczynski, Cathy	Department Head, Branch Services	130,466	-
Gordon, Cerys	Lead, Collections	82,320	-
Grant, Jeff	Manager, Human Resources	138,352	29,767
Grigg, Jane	Reference and Programming Assistant	45,279	17,921
Hall, Kim	Central Circulation Supervisor	40,358	14,500
Hammond, Jason	Branch Head, Regent Place	84,572	-
Hawkesford, Colleen	Manager, Marketing and Communications	111,750	-
Hilderman, Janet	Branch Head, Prince Of Wales	84,816	-
Hill, Eric	Coordinator, Collections and Digital Engagement	57,344	-
Hintz, Kimberley	Branch Manager, Sunrise	92,007	-

See accompanying notes.

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Employee Remuneration - Regina Public Library

For the Year Ended December 31, 2019

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Ivanov, Aleksandr	Cloud Computing Specialist	58,808	-
Jacobs, Taylor	Accounting and Payroll Analyst	59,053	-
James, Sarah	Special Projects Librarian	74,839	-
Jones, Carol	Customer Service Supervisor	67,013	-
Jones, Kym	Executive Assistant	61,973	-
Klenk, Brian	Manager, Physical Plant	111,742	-
Kruger, Gail	Head, Finance and Administration	140,712	-
Kujawa, B. Ivy	Literacy Programmer	61,220	-
Lane, Beth	Acquisitions Supervisor	65,131	-
Lee, Lorne	Reference and Programming Assistant	51,017	-
Lovely, Karen	Senior Public Service Clerk	50,646	-
MacKenzie, Nancy	Manager, Community Engagement and Programming	140,680	-
Marchuk, Shelly	Senior Public Service Clerk	50,209	-
McDonald, Kim	Branch Manager, Central Children's	81,167	-
McDonald, Margie	Manager, Finance	99,038	-
McFadzean, Jonah	Reference and Programming Assistant	62,677	-
McKenna, Julie	Deputy Library Director	170,193	8,848
McLeod, Patti-Lynne	Outreach Services Librarian	81,935	-
Meegan, Aidan	Department Head, Branch Services	127,123	-
Mennear, Terri	Lead, Children's Programming	82,792	-
Mitchell, Dale	Cleaning Services, Physical Plant	76,113	-
Mohl, Wendy	Human Resource Consultant	68,844	2,846
Molnar, Ashley	Reference and Programming Assistant	55,695	-
Morris, Jessie	Branch Manager, Central Adult	91,551	-
Neal, Tony	Community Librarian, George Bothwell	79,785	-
Niedermayer, Joan	Executive Office Liaison	111,782	-
Parker, Heather	Library Assistant, Sunrise	62,289	-
Peart, Wendy	Curator Of Education and Community Outreach	83,165	-
Pinel, Maj	Business Analyst	70,641	-
Pinkney, Christine	Branch Manager, George Bothwell	97,995	-
Pirie, Scott	Cataloguer, Technical Services	54,055	-
Ponda, Hardik	Junior Developer	50,906	-

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See accompanying notes.

Employee Remuneration - Regina Public Library

For the Year Ended December 31, 2019

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Quintin-Cuddington, Gloria	Cataloguing and Processing Supervisor	71,030	-
Reynish, Lynn	Lead,E-services	74,996	-
Rogoschewsky, Tanya	Lead, Adult/YA Programming	82,523	-
Sandic, Alisa	Senior Public Service Clerk	50,377	-
Saunderson, Kevin	Senior Manager, Corporate Services	147,403	-
Saxby, Angie	Payroll Administrator	65,360	-
Schenk, Warren	Cataloguer, Technical Services	54,055	-
Selinger, Jaret	Information Technology	70,728	-
Shankowsky, Shirley	Senior Public Service Clerk	50,709	-
Shepherd, Jo	Community Specialist	65,890	-
Sinclair, Wendy	Indigenous Services Coordinator	78,414	-
Stafford, Trudi	Acquisitions and Collections	82,317	-
Stecyk, Cathy	Library Assistant, Sherwood Village	63,591	-
Van De Bon, Mary Lou	Customer Service Supervisor	62,838	-
Vantour, Josie	Literacy Programmer	61,039	-
Veitch, Greg	Building Operator, Physical Plant	51,301	-
Vittorelli, Margherita	Marketing and Communications Consultant	59,892	-
Webb, Andrew	Customer Service Supervisor, Sunrise	63,714	-
Webb, Kaiti	Reference and Programming Assistant	62,065	-
Weisensel, Lisa	Manager, Budget	108,786	-
Wilson, Jennifer	Director, Dunlop Art Gallery	130,406	-
Wittlieb, Erika	Assessment Librarian	76,665	-
Woodward, Anthony	Branch Manager, Glen Elm	90,807	-
Xie, Tim	Business Service Specialist	69,187	-

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See accompanying notes.

Employee Remuneration - Buffalo Pound Water Treatment Corporation

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Anderson, Aaron E.	Relief Operator/Maintenance Person	95,265	-
Barth, Robin M.	Senior Laboratory Technician	86,152	750
Berezowski, Eugene	Plant Foreman	115,755	750
Conrad, Daniel	Manager, Water Lab & Research	140,228	-
Couzens, Carter J.	Laboratory Technician	80,348	750
Drake, Steve	Senior Operator	101,187	750
Elegbede, Babajide B.	Laboratory Technician	81,878	750
Farago, Keith	Journeyman Maintenance	89,834	-
Fradette, Shane G.	Carbon Regeneration Operator/Shift Maintenance	96,244	750
Friesen, Brian	Senior Operator	102,847	750
Gahra, Harjinder	Manager, Maintenance and Engineering	141,393	750
Gardiner, Heather A.	Laboratory Technician	82,163	-
Guillaume, Keith M.	Manager, Operation and Safety	132,478	-
Gullage, Ed	Senior Operator	104,611	750
Gusa, Steven B.	Journeyman Maintenance	85,976	-
Hanning, Nevin	Carbon Regeneration Operator/Shift Maintenance	92,311	750
Hoppenreys, Brian	Senior Operator	100,540	-
Huel, Jared A.	Journeyperson Electrician-Buffalo Pound	88,569	750
Johnson, Ryan C.	General Manager, Buffalo Pound Water Treatment Plant	177,710	3,900
Kardash, Blair	Manager, Water Lab and Research	104,777	311
Koch, Kevin	Maintenance Foreman	106,967	750
Lesperance, Angie M.	Labourer	51,484	750
Ludwar, Darwin	Labourer	53,005	750
Ludwar, Derek R.	Relief Operator/Maintenance Person	74,855	1,313
MacDiarmid, Aaron N.	Senior Industrial Mechanic	93,602	-
Mackey, Braydon S.	Apprentice - BPW	84,923	750
Meili, Shaun	Senior Operator	100,059	750

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See accompanying notes.

Employee Remuneration -
Buffalo Pound Water Treatment Corporation

For the Year Ended December 31, 2019

(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Nikolejsin, Jeffrey J.	Relief Operator/Maintenance Person	69,030	-
Sapach, Rudi	Plant Engineer	128,576	-
Short, Daniel K.	Carbon Regeneration Operator/Shift Maintenance	86,553	750
Stanhope, Garry	Senior Electrician	104,831	750
Temple, Curtis	Senior Instrumentation Tech.	50,226	38,042
Wilkinson, Laurie M.	Office Manager, Buffalo Pound Water Treatment Plant	72,947	750
Zubkow, Joshua J.	Relief Operator/Maintenance Person	81,077	750

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See accompanying notes.

Employee Remuneration
Economic Development Regina Inc.
For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Bradshaw, Megan	Events, Conventions & Tradeshows Manager	66,963	4,508
Dolan, Jade	Destination Manager	56,345	2,415
Exner, Kimberley	Chief Operations & Culture Officer	58,682	6,225
Froh, David	Chief Business Development & Investment Attraction Officer	121,391	16,523
Lee, John	President & CEO	180,071	43,817
McKenzie, Julia	Sector Growth Manager	60,491	3,720
Musleh, Shaadie	Strategic & Competitive Intelligence Senior Manager	71,084	6,323
Patterson, Jasmine	Business Services & Entrepreneurship Director	68,680	5,670
Pham, Ly	Strategic Initiatives & Audacity Manager	58,560	2,370
Soby, Andrea	Executive Assistant & Office Manager	61,812	5,313
Stone, Ashley	Destination & Tourism Regina Director	72,720	5,880
Zaplitny, Michael	Relationship & Partnership Senior Manager	63,786	5,469

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See accompanying notes.

Employee Remuneration – Regina Downtown Business Improvement District

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Bodnar, Bonny L.	Office Manager	55,654	-
Des Rochers, Lindsay D.	Manager, Visitor Experience	55,000	-
Mitchell, Nelson	Operations Manager	57,000	-
Veresuk, Judith C.	Executive Director - Regina Downtown	109,842	6,591

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See accompanying notes.

Employee Remuneration - Warehouse

For the Year Ended December 31, 2019
(in dollars)

		Remuneration	
Employee Name	**Employee Title**	**Regular**	**Other**
Gibbons, Leasa D.	Executive Director, Regina Warehouse	81,994	-

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See accompanying notes.

Notes to Employee Remuneration

For the Year Ended December 31, 2019
(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 and noted in the Public Accounts as General Municipal, Regina Police Services (Board of Police Commissioners authority), Regina Exhibition Association Limited, Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina Inc., Regina Downtown Business Improvement District and Regina Warehouse Business Improvement District.

Note 2

Employee title represents the employment title of the employee as at December 31, 2019 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 2019.

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Expenditures

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Expenditures - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Payee	General Municipal	Police	Total
101051161 Saskatchewan Ltd.	-	445,087	445,087
101125911 Sask Ltd O/A Greyline Trucking	59,718	-	59,718
101294612 Saskatchewan Ltd O/A Jordan Excavating	79,712	-	79,712
1647019 Ontario Inc. O/A Skyways Trucking	93,750	-	93,750
2201 - 1st Avenue Holdings Ltd.	-	57,802	57,802
911 Supply & Adventure	934	128,291	129,226
AAA Security Group Ltd.	152,481	2,135	154,616
Absolute Demolition & Excavating Ltd.	101,045	-	101,045
Access Information Management Of Canada	192,279	72,184	264,463
Accurate Excavating Inc.	92,644	-	92,644
Acklands-Grainger Inc.	116,389	1,037	117,426
Acme Environmental Services Inc.	158,990	-	158,990
Acme Infrastructure Services Inc.	63,600	-	63,600
Action Sewer & Drain Services	126,952	8,133	135,085
Active Network	145,964	-	145,964
Adlo Electric Motor Repair	78,657	-	78,657
Advance Pro, A Division Of Advance Electronics Ltd.	65,631	-	65,631
Advanced Waste Solutions	80,746	-	80,746
AECOM Canada Ltd.	1,404,084	-	1,404,084
Air Canada	26,125	33,588	59,713
Alliance Energy Ltd.	673,466	-	673,466
ALS Canada Ltd.	102,672	-	102,672
Alton Tangedal Architect Ltd.	102,675	-	102,675
Altus Group Limited	99,045	-	99,045
Anisoft Group Inc.	76,256	-	76,256
Apex Distribution Inc.	61,039	-	61,039
Aqua-Rehab Inc.	506,232	-	506,232
Armadillo Walkway Repairs Inc.	195,691	-	195,691
ASL Paving Ltd.	5,218,549	-	5,218,549
AssetWorks LLC.	214,565	-	214,565
Associated Engineering (Sask) Ltd.	1,179,237	-	1,179,237
ATS Traffic - Saskatchewan Ltd.	224,378	2,514	226,892
Axon Public Safety Canada Inc.	-	52,869	52,869
Baker Transit Parts Inc.	542,700	-	542,700
BearCom Canada Corp.	73,926	-	73,926
Bennett Dunlop Ford	76,252	161,319	237,572
BH Safety Services	74,845	-	74,845

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Expenditures - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Payee	General Municipal	Police	Total
BLS Asphalt Inc.	56,183	-	56,183
Bobcat of Regina Ltd.	276,956	-	276,956
Boss Lubricants	120,654	-	120,654
Boyd Excavating Ltd.	3,916,116	-	3,916,116
Brandt Tractor Ltd.	631,375	-	631,375
Brett-Young Seeds Ltd.	102,697	-	102,697
Brown Communications Group	718,801	-	718,801
Bureau Veritas Canada (2019) Inc.	67,525	-	67,525
Busch Systems International Inc.	233,784	-	233,784
C.L.C. Building Solutions Inc.	10,160,915	-	10,160,915
Calco Equipment Inc.	526,407	-	526,407
Canada Post Corporation	802,466	310	802,776
Canadian Bobcat Services	354,850	-	354,850
Canadian Linen And Uniform Service	103,111	18,169	121,281
Canadian National Railway Company	220,607	-	220,607
Canadian Pacific Railway Company	471,077	-	471,077
Canadian Red Cross Society	54,995	150	55,145
Canadian Tire Store	47,600	5,615	53,215
Cansel Survey Equipment Inc.	49,436	33,780	83,216
Capital Ford Lincoln Inc.	88,414	262,614	351,028
Capital GMC Buick Cadillac Ltd.	8,617	114,301	122,918
Carlyle And Company Ltd.	239,105	-	239,105
CBS Contracting Inc.	2,158,696	-	2,158,696
CDW Canada	16,894	80,062	96,956
CEDA Specialty Services LP	73,639	-	73,639
CFM Uniforms Inc.	106,498	-	106,498
Chase Paymentech	52,221	-	52,221
Cherwell Software LLC	65,335	-	65,335
CitySourced Inc.	69,748	-	69,748
Cityview, a division of N Harris Computer Corp.	394,584	-	394,584
Clark Roofing (1964) Ltd	74,806	-	74,806
Clean Brite Services Regina Ltd.	72,351	-	72,351
Cleartech Industries Inc.	68,529	443	68,971
Clifton Associates Ltd.	321,631	-	321,631
Colliers International Regina	292,913	-	292,913
Compass Group Canada Ltd.	54,148	-	54,148
Concept3 Business Interiors Ltd.	498,198	-	498,198
Conduent Business Services Canada, Inc.	288,274	-	288,274
Convergint Technologies Ltd.	125,525	-	125,525

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Expenditures - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Payee	General Municipal	Police	Total
Corix Water Products Limited Partnership	82,953	-	82,953
Cornerstone Holdings Ltd.	423,617	-	423,617
Creative Door Services Ltd.	107,612	5,824	113,436
Crestline Coach Ltd.	712,141	-	712,141
CRL Engineering / 101150419 Saskatchewan Ltd.	411,279	-	411,279
Croft Aggregates Limited	142,284	-	142,284
Croft Electric	107,756	-	107,756
Crown Shred & Recycling	264,588	-	264,588
CSI Leasing Canada Ltd.	322,948	-	322,948
Cubbon Advertising	305,585	-	305,585
Cubex Limited	51,037	-	51,037
Cummins Canada ULC	1,028,989	7,233	1,036,223
Custom Truck Sales Inc.	71,944	-	71,944
DC Strategic Management	97,254	-	97,254
Deal Direct Ceramic Tiles Ltd.	56,180	-	56,180
Delco Automation Canada	75,253	-	75,253
Dell Canada Inc.	332,679	10,244	342,922
Dell Financial Services Canada Ltd.	499,601	-	499,601
Deloitte LLP	116,312	-	116,312
Demand Janitorial Equipment & Repair	64,329	-	64,329
Distributel Communications Ltd.	55,974	-	55,974
DK Prime Construction Ltd.	92,573	-	92,573
Dream Asset Management Corporation	50,146	-	50,146
Dream Development	122,099	-	122,099
Dream Industrial LP	-	302,328	302,328
Dream Saskatchewan Portfolio Inc.	-	312,833	312,833
Dream Towns Lands South (GP) Inc.	66,146	-	66,146
Driving Force	92,125	-	92,125
Dudar, Lance	-	56,569	56,569
Dulux Paints	55,854	-	55,854
Early's Farm & Garden Centre	274,462	-	274,462
Econolite Canada Inc.	1,136,623	-	1,136,623
Economic Development Regina Inc.	152,816	-	152,816
Edge Underground Drilling Ltd.	60,204	-	60,204
Ed's Backhoe Service Inc.	126,054	-	126,054
EECOL Electric Ltd.	263,530	-	263,530
EMCO Corporation	590,728	-	590,728
Emterra Environmental	1,893,951	-	1,893,951

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Expenditures - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Payee	General Municipal	Police	Total
Enerflex Ltd.	146,752	-	146,752
EPCOR Utilities Inc.	12,711,825	-	12,711,825
EPrentise LLC	64,639	-	64,639
Erican Construction Ltd.	114,430	-	114,430
Eriks Industrial Services	63,468	387	63,855
ESRI Canada Ltd.	231,624	61,300	292,924
ESTI Consulting Services	-	73,453	73,453
Falcon Equipment Ltd.	415,140	-	415,140
Family Service Regina Inc.	200,865	800	201,665
Federated Co-operatives Limited	137,523	-	137,523
Fer-Marc Equipment Ltd.	1,273,870	-	1,273,870
Fer-Pal Construction Ltd.	4,764,807	-	4,764,807
Finning (Canada), A Division Of Finning International	647,324	-	647,324
FirstCanada ULC	4,015,639	199	4,015,838
Fitness Marketing Group Inc.	78,578	-	78,578
Fjord Fusion	1,041,958	-	1,041,958
Flocor Inc.	799,905	-	799,905
Fort Distributors Ltd.	60,166	-	60,166
Fort Garry Industries Ltd.	108,290	227	108,517
Fountain Tire Ltd.	139,626	319	139,945
Frequency Foundry Inc.	95,400	-	95,400
Frontier Plumbing & Heating	64,004	-	64,004
Frontline Outfitters Ltd.	158,165	5,988	164,153
Gas Drive, a Division of Enerflex	98,766	-	98,766
GDI Services (Canada) LP	44,240	5,857	50,097
Gear Centre Group	192,890	-	192,890
Geigers Fence Erectors Ltd.	77,846	15,569	93,415
Gerrand Rath Johnson LLP	59,865	-	59,865
GFL Environmental Inc.	310,386	55	310,441
GIRO Inc.	181,639	-	181,639
Goodyear Canada Inc.	220,064	-	220,064
Graham Construction and Engineering LP	18,991,958	-	18,991,958
Graham's Tire Service Ltd.	104,189	14,411	118,600
Granicus, LLC	81,942	-	81,942
Great West Life Assurance Co.	498,006	-	498,006
Group2 Architecture Interior Design Ltd.	95,679	-	95,679
Groupe Techna Inc. (Gtechna)	115,260	-	115,260

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Expenditures - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Payee	General Municipal	Police	Total
Hamm Construction Ltd.	122,100	-	122,100
Hansen Banner, LLC	457,537	-	457,537
Harvard Property Management Inc.	119,539	-	119,539
HBI Office Plus Inc.	810	211,095	211,906
HDR Corporation	226,821	-	226,821
Hipperson Construction	657,111	-	657,111
Honeywell Ltd.	15,046	102,047	117,093
Horizon Computer Solutions	71,614	97,399	169,013
Hornoi Leasing Ltd.	139,980	-	139,980
Horseshoe Holdings Ltd.	63,844	-	63,844
Huron Advisors Canada Limited	84,000	-	84,000
Husky Energy	249,783	-	249,783
Husky Oil Operations Limited	2,950,362	-	2,950,362
HVAC Service/101004487 Saskatchewan Ltd.	31,843	52,674	84,517
Hybrid Electric Inc.	85,236	-	85,236
HydroX Services Inc.	64,691	-	64,691
ICON Construction Ltd.	350,044	-	350,044
Iconix Waterworks Limited Partnership	52,675	-	52,675
ILES Electric Ltd.	64,727	59,406	124,132
Imaginit Technologies	50,786	-	50,786
Independent Construction Management Inc.	1,526,366	-	1,526,366
Industrial Alliance	728,843	-	728,843
Infor (Canada) Ltd.	125,065	-	125,065
Information Services Corporation	74,308	-	74,308
Information Technology Consultants Ltd. (ITC)	107,540	-	107,540
Info-Tech Research Group Canada Inc.	74,942	-	74,942
Inland Aggregates, A Division of Lehigh Hanson Mat	1,964,858	-	1,964,858
Insight Canada Inc.	78,817	-	78,817
InsituCan Services Ltd.	749,692	-	749,692
Insituform Technologies Ltd.	7,581,639	-	7,581,639
Intergraph Canada Ltd.	-	348,906	348,906
IPL Inc.	205,320	-	205,320
ISL Engineering and Land Services Ltd.	62,915	-	62,915
J.J. MacKay Canada Ltd.	61,309	-	61,309
J.R.'s Welding Ltd.	70,392	-	70,392
Kal Tire	25,732	38,940	64,672
KF Aggregates Inc.	361,499	-	361,499

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See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Payee	General Municipal	Police	Total
Kleysen Group Ltd.	175,568	-	175,568
Konica Minolta Business Solutions (Canada) Ltd.	110,499	-	110,499
Korn Ferry (CA) Ltd.	88,066	-	88,066
Korth Group	-	80,267	80,267
Kreate Architecture and Design Ltd.	170,729	-	170,729
KTI Limited	809,563	-	809,563
Lafarge Canada Inc.	724,408	-	724,408
Lafrentz Road Marking	211,233	-	211,233
Legacy Plumbing and Heating Inc.	102,884	-	102,884
Legal Files Software, Inc.	69,022	-	69,022
Loraas Disposal Services Ltd.	3,492,865	8,626	3,501,491
Lori Marcoux	74,859	-	74,859
M D Charlton Co. Ltd.	-	93,019	93,019
MacPherson Engineering Inc.	80,267	-	80,267
Mainline Fleet Service Ltd.	160,194	-	160,194
Man's Garage Inc.	84,356	-	84,356
Manulife Financial	801,719	-	801,719
Marsh Canada Ltd.	1,195,544	-	1,195,544
Martin & Levesque (1983) Inc.	183,606	2,630	186,236
Maxim Transportation Services Inc.	168,426	-	168,426
McAsphalt Industries Ltd.	104,035	-	104,035
Mega Tech	-	69,065	69,065
Mercury Earth Coring Ltd.	102,518	-	102,518
Mertz (MJ) Holdings Ltd.	244,800	-	244,800
Microsoft Corporation	637,916	306,241	944,157
Ministry of Finance	607,418	35,566	642,984
MLT Aikins LLP	319,726	21,631	341,357
MNP LLP	247,673	-	247,673
Mobius Benefit Administrators Inc.	147,746	-	147,746
Mocon Construction Ltd.	462,364	-	462,364
Morris Industries Ltd.	57,310	-	57,310
Motion Industries (Canada) Inc.	57,911	-	57,911
Motorola Solutions Canada	134,650	416,169	550,819
Mountain Uniforms	-	182,291	182,291
MPE Engineering Ltd.	124,112	-	124,112
Municode Services Ltd.	63,782	-	63,782
Napa Auto Parts	45,022	11,780	56,802

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See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Payee	General Municipal	Police	Total
Niche Technology Inc.	-	114,893	114,893
NIS Contractors Ltd.	1,624,074	-	1,624,074
Northern Tree Co. Inc.	199,582	-	199,582
Nova Bus, A Division of Prevost Car Inc.	2,432,094	-	2,432,094
Nova Paving (Sask) Limited	1,895,057	-	1,895,057
Nova Pole International Inc.	259,268	-	259,268
Nutrien Ag Solutions (Canada) Inc.	175,090	-	175,090
Oakcreek Golf & Turf LP	69,870	-	69,870
Ocean Marker Sport Surfaces Ltd.	144,310	-	144,310
Optiv Canada Inc.	-	69,405	69,405
Oracle Canada ULC	1,244,291	1,689	1,245,980
Oxford Libero Consulting LP	113,135	-	113,135
P3Architecture Partnership	1,026,759	-	1,026,759
Pacific Chemicals Inc.	204,722	-	204,722
PAR Consultants & Counsellors	59,175	595	59,770
Paradigm Consulting Group LP	59,015	-	59,015
Paradise LeisureScapes	126,202	-	126,202
Paradise Pools (Regina) Ltd	294,661	-	294,661
Park N Play Design Co.	140,889	-	140,889
Pasqua Paving	490,357	-	490,357
Payment in Motion Inc.	218,862	-	218,862
PCL Construction Management	8,530,287	-	8,530,287
People First HR Services	85,144	-	85,144
Phoenix Auto Parts Ltd.	30,154	20,508	50,662
Pinchin Ltd.	89,792	-	89,792
Postage By Phone	240,000	-	240,000
Postmedia Networks Inc.	118,111	105	118,216
Powerland Computers	159,703	320,260	479,963
Pow-R Mole Sales LLC	69,535	-	69,535
Prairie Psychology Services	29,610	83,597	113,207
Pratts Wholesale & Food Service Ltd.	53,406	-	53,406
Prestige Commercial Interiors	162,866	1,839	164,705
Prevost Car Inc.	426,013	-	426,013
PrintWest Communications	70,885	8,864	79,749
Provincial Capital Commission	57,398	-	57,398
Provincial Club Towing (1971) Ltd.	114,949	11,681	126,630
Pure Technologies Ltd.	124,886	-	124,886

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See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Payee	General Municipal	Police	Total
Queen City Tree Service & Landscaping	54,908	-	54,908
Quorex Construction Services Ltd.	1,194,188	-	1,194,188
Rampart International	-	144,062	144,062
Rann Maintenance	531,542	-	531,542
Rapid Lawn Landscape Solutions Ltd.	65,697	-	65,697
Ray Gosselin Architect Limited	102,457	-	102,457
Receiver General for Canada	11,084,470	3,066,594	14,151,064
Redhead Equipment	2,444,080	-	2,444,080
Regina Civic Employees' Long Term Disability Plan	638,895	-	638,895
Regina Civic Employee's Superannuation & Benefit Plan	15,531,336	-	15,531,336
Regina Downtown Business Improvement District (RDBID)	190,005	-	190,005
Regina Exhibition Association Ltd.	14,333,948	2,768	14,336,716
Regina Humane Society Inc.	1,414,643	-	1,414,643
Regina Mobile Wash	56,086	-	56,086
Regina Police Pension Plan (Debt Repayment)	4,042,906	-	4,042,906
Regina Public School Board	613,474	89,939	703,414
Regina Treaty/Status Indian Services, Inc.	86,051	1,375	87,426
Remco Memorials Ltd.	54,474	-	54,474
Rescue Consulting Canada Inc.	92,872	-	92,872
Richard P. McCullough	51,598	-	51,598
Rocky Mountain Phoenix	1,152,374	-	1,152,374
Rogers Communications	50,249	3,972	54,221
RYKO Telecommunications	78,624	-	78,624
Safe Roads Highway Products Manitoba Inc.	142,985	-	142,985
Saskatchewan Blue Cross	2,700,463	-	2,700,463
Saskatchewan Government Insurance (SGI)	1,473,888	294,688	1,768,575
Saskatchewan Health Authority	84,909	14,804	99,713
Saskatchewan Housing Corporation	69,397	-	69,397
Saskatchewan Roughrider Football Club	1,920,430	-	1,920,430
Saskatchewan Urban Municipalities Association (SUMA)	104,076	-	104,076
Saskatchewan Workers' Compensation Board	3,597,924	-	3,597,924
Saskatoon All Terrain	58,759	-	58,759
SaskBattery	67,161	4,890	72,051
SaskEnergy	1,887,985	87,370	1,975,356
SaskPower Corporation	11,234,831	415,396	11,650,228
SaskTel	2,235,774	792,595	3,028,369
Security Resource Group Inc.	136,098	-	136,098
SEPW Architecture Inc.	136,622	-	136,622

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See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Payee	General Municipal	Police	Total
Shanahan's Ltd.	177,080	702	177,782
Shermco Industries Canada Inc dba Magna Electric	80,336	-	80,336
Sherwin-Williams Canada Inc.	60,910	-	60,910
Sigma Safety Corp.	577	217,536	218,113
Silverado Demolition	125,580	-	125,580
Site Management Services Regina Inc.	4,262,038	-	4,262,038
Siteone Landscape Supply Ltd.	161,279	-	161,279
Sky High Excavation & Demolition Ltd.	55,447	-	55,447
SmartCity ITS	57,106	-	57,106
SMS Equipment Inc.	2,496,966	-	2,496,966
Souris Valley Industries (1977) Ltd.	57,872	-	57,872
South Country Equipment Ltd. (SCE)	534,432	-	534,432
Southern Asphalt Services Ltd.	87,340	-	87,340
SPI Health and Safety Inc.	173,402	-	173,402
Stantec Architecture Ltd.	727,855	-	727,855
Stantec Consulting Ltd.	440,911	-	440,911
Sterling Truck & Trailer Sales Ltd.	90,036	-	90,036
Streamline Contracting Ltd.	749	136,043	136,792
Suncor Energy Products Partnership	8,003,994	-	8,003,994
Superior Truck Equipment Inc.	1,513,349	-	1,513,349
Supreme Basics	157,785	1,667	159,453
TD Canada Trust	107,794	-	107,794
TD Merchant Services	229,410	-	229,410
Terra Developments Inc.	3,205,398	-	3,205,398
Testforce Systems Inc.	-	91,301	91,301
TG Marketing	34,768	25,826	60,594
The Canadian Corps of Commissionaires	1,010,022	225,574	1,235,595
The Global Transportation Hub	3,048,183	-	3,048,183
The Soleman Footwear Co.	-	65,473	65,473
The Target Retirement Income Plan for Regina Police	-	5,612,699	5,612,699
The Truck Outfitters Inc.	232,574	19,637	252,210
The Wireless Age	111,549	71,746	183,295
Thomson Reuters	34,700	26,425	61,125
ThyssenKrupp Elevator (Canada) Ltd.	69,858	15,020	84,878
TMS International	411,924	-	411,924
Trans Canada Contracting Ltd.	1,319,966	-	1,319,966
Trapeze Software ULC	62,665	-	62,665
Tristen Hydro-Vac	71,560	160	71,720
Turris Communications Ltd.	74,467	-	74,467

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See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2019

(in dollars)

Payee	General Municipal	Police	Total
Twin Eagle Resource Management Canada, LLC	436,544	-	436,544
Tymark Construction	225,348	-	225,348
University of Regina	218,943	63,733	282,676
Vallen	66,439	3,281	69,720
Van Alstine Project Management Inc.	175,017	-	175,017
Veritive Canada ULC	335,375	6,983	342,358
Viterra	88,322	-	88,322
Wajax Power Systems	87,275	-	87,275
Wallace Construction Specialties Ltd.	53,986	-	53,986
Walter's Industrial Mechanical Ltd.	172,180	75,207	247,387
Wappel Construction Co. Ltd.	3,249,974	-	3,249,974
Waterboy Supply Centre Ltd.	61,018	-	61,018
WBM Technologies Inc.	141,252	2,925	144,176
Weber Supply Company Inc.	254,442	-	254,442
Wesco Distribution Canada Inc.	172,600	-	172,600
Westcan Vac Services Inc.	59,473	-	59,473
WestJet	45,766	68,360	114,126
Westridge Construction Ltd.	35,191,596	-	35,191,596
WestVac Industrial Ltd.	517,687	-	517,687
WF Botkin Construction Ltd.	1,011,063	-	1,011,063
Wheat Country Van & Truck Rentals	106,370	2,560	108,930
Wilco Contractors Southwest Inc.	953,445	-	953,445
Wil-Tech Industries Ltd.	88,966	-	88,966
Wingert Construction Ltd.	1,306,068	-	1,306,068
Wolseley Waterworks Group	1,231,785	-	1,231,785
Workforce Software, LLC	214,393	-	214,393
Wright Tree Service of Canada Ltd.	91,228	-	91,228
WSP Canada Inc.	75,623	-	75,623
Xylem Water Solutions	52,408	-	52,408
Zu.com Communications Inc.	228,683	-	228,683

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See accompanying notes.

Expenditures - The Regina Exhibition Association Limited

For the Year Ended December 31, 2019

(in dollars)

Payee	Total
2.0 Concessions Inc.	462,466
A-1 Rent-Alls Ltd.	56,291
Acuren Group Inc.	107,919
Adult Safe Hockey Network	120,796
Advance Pro	87,147
Alliance Energy Ltd.	129,368
All-Rite Mechanical Ltd.	113,326
Arch Transco Ltd.	70,970
BLS Asphalt Inc.	188,203
Blue Cross	67,503
Bluestein Export Import Inc.	114,775
Canadian Linen and Uniform Service Co.	85,737
Canadian Western Agribition	79,643
Centennial Foodservice	66,089
City of Regina	2,374,381
Coca Cola Refreshments Canada Company	312,095
Concord Consulting Corporation	68,472
CTV Regina (CKCK TV)	64,888
Daemon Defense Systems	52,132
Delco Automation Inc.	134,050
Fer-Marc Equipment Limited	118,466
Finning International Inc.	58,748
Fusion Talent Group	139,125
Geanel Restaurant Supplies Ltd.	67,658
GES Canada	104,539
GFS Prairies Inc.	419,431
Gorilla Property Services Regina	52,222
IKS Media & Technology Ltd.	160,690
Impact Security Group Inc.	201,794
Independent's Choice Distribution	193,268
Inland Audio Visual Limited	111,427
Insight Canada Inc.	66,744
Kaleidoscope Productions Inc.	83,741
Kenora Management Group	65,888

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See accompanying notes.

Expenditures - The Regina Exhibition Association Limited

For the Year Ended December 31, 2019
(in dollars)

Payee	Total
Key Food Equipment Services	143,060
Kone Inc.	60,507
Konica Minolta Business Solutions (Canada) Ltd.	95,280
Kronos	121,311
Loraas Disposal	164,453
Marsh Canada Limited	147,033
MLT Aikins LLP	138,693
NHL Enterprises Canada L.P.	1,121,981
Nite Staging & Sound	63,364
North Central Community Association Inc.	100,291
On Tap Bar Service	72,499
Pacific Fresh Fish	143,547
Praxis Consulting Ltd.	54,893
R.J.'s Ice & Water Inc.	59,400
R.W.D.S.U.	221,652
Regina Elevator Co. Ltd.	54,731
Regina Pats Hockey Club	252,220
Regina Plumbing & Heating	55,516
Regina Police Service	228,648
Richard Swallow	61,635
Saputo Canada - Saskatoon	68,562
Sask Workers' Compensation Board	114,041
SaskEnergy	488,660
SaskPower	3,003,463
SaskTel CMR	285,751
Sky is Falling Inc.	57,750
Sleek Advertising Ltd.	96,564
Special Event Rentals Regina	56,957
Stantec Architecture Ltd. (SAL)	201,534
Stevenson Industrial Refrigeration Ltd.	137,141
Sysco	1,776,917
The Optimist Clubs of Regina	319,289
The Pepsi Bottling Group (Canada) ULC	126,743
The TDL Group of Companies	72,676

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See accompanying notes.

Expenditures - The Regina Exhibition Association Limited

For the Year Ended December 31, 2019
(in dollars)

Payee	Total
Thom Travel	54,137
Trimark Sportswear Group Ltd.	194,602
UniFirst Canada Ltd.	269,384
Vipond Inc.	59,956
Volante	188,118
WH Wines & Spirits Ltd.	2,228,378
Worklinks Inc.	56,700

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See accompanying notes.

Expenditures - Regina Public Library

For the Year Ended December 31, 2019

(in dollars)

Payee	Total
Ainsworth Inc.	124,081
Alliance Energy Ltd	105,516
Amazon	197,145
Bibliotheca Canada Inc.	101,103
Brown Communications Group Inc.	440,175
Business Furnishings	66,710
Canadian Video Services - Midwest Tape	366,529
Ceridian Canada Ltd.	52,033
City of Regina	547,220
CUPE Local 1594	147,905
Ebsco Canada Ltd.	60,685
ESTI Consulting Services	148,802
GARDAWORLD	137,934
Insight Canda Inc.	68,706
Kone Inc.	52,766
Konica Minolta Business Solutions (Canada) Ltd.	72,864
Les's Cleaning Services	189,424
Library Bound Inc.	733,018
Library Services Centre	345,625
Marsh Canada Limited	83,155
McCOR Management (SK) Inc.	268,523
NewsWest Inc.	53,311
OTV Technologies	100,358
Overdrive, Inc.	354,978
Pinnacle Distribution Inc.	53,526
Praxis Consulting Ltd.	104,421
Receiver General for Canada	594,136
Regina Civic Employees' Superannuation and Benefit Plan	2,088,653
Regina Public School Division No.4	170,553

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See accompanying notes.

Expenditures - Regina Public Library

For the Year Ended December 31, 2019

(in dollars)

Payee	Total
Saskatchewan Information & Library Services	273,062
Saskatchewan Minister of Finance	135,362
SaskEnergy	100,162
SaskPower Corporation	287,314
SaskTel	89,158
Star Facility Services Inc	102,960
Strathallen Property Management Inc.	502,892
The Great West Life Assurance Company	550,351
United Library Services Inc.	77,109
WBM Technologies	176,164
Western Litho Printers Ltd.	88,227
Westridge Construction Ltd.	86,634

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See accompanying notes.

Expenditures - Buffalo Pound Water Treatment Corporation

For the Year Ended December 31, 2019

(in dollars)

Payee	Total
Aecom Canada Ltd.	764,691
Aird & Berlis LLP	235,967
Alliance Energy Ltd.	192,115
Arctic Arrow Holdings Ltd.	74,200
Associated Engineering (Sask) Ltd.	76,232
Brenntag Canada Inc.	171,716
CH2M Hill Canada Limited	668,809
Chemtrade West Limited Partnership	1,073,342
City of Moose Jaw	974,356
City of Regina	232,913
Cleartech Industries Inc.	303,070
Direct Energy Business	140,534
Double K Excavating Ltd.	361,365
EECOL Electric Ltd.	73,860
Egov Solutions Inc.	167,656
Fisher Scientific Ltd.	158,584
Hach Sales & Service Canada Ltd.	70,991
Industrial Machine & Mfg Inc.	50,297
Mequipco Ltd.	118,879
Prominent Systems, Inc.	946,000
Receiver General for Canada	147,716
Saskpower Corporation	2,046,909
SNC-Lavalin	426,540
Standard Machine	50,096
Westridge Construction Ltd.	4,026,670

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See accompanying notes.

Expenditures - Economic Development Regina Inc.

For the Year Ended December 31, 2019

(in dollars)

Payee	Total
Deloitte LLP	74,894
Great West Life Assurance Company	69,467
Kebo Management Inc.	91,913
Path CoWork	241,202
Phoenix Group	246,500
Praxis Consulting	77,225

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See accompanying notes.

Expenditures - Regina Downtown Business Improvement District

For the Year Ended December 31, 2019

(in dollars)

Payee	Total
Harvard Developments Inc.	69,796
Rawk Entertainment Group Inc.	52,250
Westridge Construction Ltd.	406,463

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See accompanying notes.

Notes to Expenditures

For the Year Ended December 31, 2019
(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 2019 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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Globe Theatre Redevelopment Project - Funding Contribution Agreement

Date	June 10, 2020
To	Finance and Administration Committee
From	City Manager's Office
Service Area	Office of Executive Director (City Planning & Community Development)
Item No.	FA20-9

RECOMMENDATION

The Finance and Administration Committee recommends that City Council:

1. Authorize the Executive Director, City Planning & Community Development, to review, approve, negotiate and enter into a Contribution Agreement between the City of Regina and the Globe Theatre for its redevelopment project.

2. Authorize the City Clerk to execute the Contribution Agreement after review by the City Solicitor.

3. Allocate that funding for this project come from the Recreation/Culture Capital Program.

4. Remove item FA20-6 from the List of Outstanding Items for the Finance and Administration Committee.

5. Approve these recommendations at its June 24, 2020 meeting.

ISSUE

As per direction from the Finance and Administration Committee when considering item FA20-6 (Appendix A: FA20-6) at its meeting on Wednesday, May 13, 2020, Administration is providing the requested additional information.

IMPACTS

Financial Implications

Discussion on the City of Regina's (City) financial support for the Globe Theatre's revitalization project has been ongoing for several years. To date, the Administration has considered the use of reserves as the source of funds for this project. With the recent developments associated with the COVID-19 pandemic, there is a need to maximize flexibility within the General Fund Reserve and the Asset Revitalization Reserve; the two reserves that provide City Council with the most flexibility in addressing immediate and emergent issues/opportunities.

Based on the uncertainty regarding how long the pandemic will last, and the amount of funds required to offset increased costs, it is recommended that the $6.6 million City funded contribution be allocated through the Recreation/Culture Capital Program over the term of the design and construction period (2020 to 2023).

Annual funding is recommended as follows:

2020 – $1.32 million
2021 – $1.76 million
2022 – $1.76 million
2023 – $1.76 million

The Recreation/Culture Capital Program was created in 2020 to support investments that advance the Cultural and Recreation Master Plans and other initiatives that focus on enhancing quality of life in Regina. This project is aimed at repairing and remediating a historical building, as well as improving access and programming offered by the Globe Theatre.

Accessing this level of funding for the project will limit the opportunity to fund projects from the Recreation/Culture Capital Program over the next four years. As economic conditions improve, there may be an opportunity to review the annual funding sources. This will be done through the budget process in future years.

Policy and/or Strategic Implications

The City's support for the project is strongly aligned with objectives of the Cultural Plan, specifically the provision of support for artists and the arts, improving access to the arts and cultural resources, and conservation of cultural heritage resources.

Accessibility Implications
Accessibility to the Prince Edward Building is limited and does not meet the diverse needs of persons experiencing disabilities. A new accessible main entrance is a component of this project.

There are no environmental implications associated with this report.

OTHER OPTIONS

This report recommends the source of funding to meet Council's $6.6 million commitment to invest in the Globe Theatre Redevelopment Project. That said, Council could choose to reduce the level of funding or not fund the project at all.

COMMUNICATIONS

There are no communication activities with respect to this report. The Contribution Agreement will outline the communications protocol requirements that the Globe Theatre will need to comply with.

DISCUSSION

At its meeting on Wednesday, May 13, 2020, the Finance and Administration Committee referred report FA20-6 back to Administration to bring back a report on the following:

- Fundraising initiatives conducted by the Globe Theatre and any future planned fundraising
- Grants the Globe Theatre has applied for and received, and grants they plan to apply for
- Impacts of COVID-19 on their projections moving forward and the re-opening plans
- Future financial plans
- Budget for 2020 and projections for next year
- Impacts of the City's Investments, including potential changes to the Globe Theatre's business model
- Public engagement from both the Globe Theatre and the City of Regina

The Globe Theatre has provided the information requested of them in Appendix B. In response to the final request, the City of Regina does not conduct public engagement on behalf of external organizations. There has been a number of reports discussed in public meetings of Committee and Council recommending the City's support for the Globe Theatre which provided the public an opportunity to speak to Committee and Council specific to this investment, as well as the other priority infrastructure investments.

DECISION HISTORY

On March 25, 2019, City Council approved a list of projects prioritized by Administration to be submitted through the Investing in Canada Infrastructure Program (ICIP) application process for potential funding *(CR19-23 City of Regina Priority Projects – Investing in Canada Infrastructure Program (ICIP), Transit, Green and Social Streams)*. This list of projects included the Globe Theatre at an estimated project cost of $25 million. The requested and agreed upon portion for the City of Regina was $6.6 million.

The recommendations contained in this report require City Council approval.

Respectfully Submitted,

Diana Hawryluk, Executive Director, City Planning & Community Dev. 5/29/2020

Respectfully Submitted,

Chris Holden, City Manager 6/4/2020

Prepared by: Michelle Forman, Manager, Integration & Stakeholder Relationships

ATTACHMENTS

Appendix A FA20-6
Appendix B Globe Theatre Response

Globe Theatre Redevelopment Project - Funding Contribution Agreement

Date	May 13, 2020
To	Finance and Administration Committee
From	City Manager's Office
Service Area	City Manager's Office
Item No.	FA20-6

RECOMMENDATION

Finance and Administration Committee recommends that City Council:

1. Authorize the Executive Director, City Planning & Community Development to review, approve, negotiate and enter into a Contribution Agreement between the City of Regina (City) and the Globe Theatre for its redevelopment project.

2. Authorize the City Clerk to execute the Contribution Agreement after review by the City Solicitor.

3. Allocate that funding for this project come from the Recreation/Culture Capital Program.

4. Approve this report at the May 27, 2020 City Council meeting.

ISSUE

The City of Regina (City), based on historical discussions with officials from the Globe Theatre over the last decade, has supported and indicated a willingness to provide a financial contribution to the Globe Theatre's redevelopment project. The City's support was based on contributions from the federal and provincial governments.

When the discussions originated, there were no national infrastructure programs available for which the Globe Theatre's project was eligible. The creation of the federal government's

Investing in Canada's Infrastructure Program (ICIP) offered an opportunity for the Globe Theatre to seek funding contributions for its project from the federal, provincial and municipal governments and from a fundraising campaign.

In response to its application submission, in August 2019, the Globe Theatre received formal notice from the Government of Saskatchewan that its redevelopment project, officially titled "Revitalization of a Regina Heritage Building, the Prince Edward Building," received conditional approval from Infrastructure Canada (INFC) for grant funding under the ICIP. The total eligible project cost approved was $27,079,243.

The conditional approval is based on the Globe Theatre providing additional reports and assessments as defined by the Government of Canada, including an approved Environmental Impact Assessment, Indigenous Engagement consultation (Duty to Consult), an Employment Benefit report and a Cultural Assessment.

Conditional approval allows the Globe Theatre to proceed with the planning and engineering of the project, and upon approval of the conditions noted above, a formal contribution agreement between the Government of Saskatchewan, the Government of Canada and the Globe Theatre will be finalized. In other words, conditional approval allows the Globe Theatre to begin work on its project, but it will not be reimbursed for any expenditures until the formal agreement is signed and executed.

The formal ICIP agreement will be between the Globe Theatre and the governments of Saskatchewan and Canada. Contingent upon City Council approval, the City and the Globe Theatre will enter into a separate agreement, similar to the agreement between the Globe Theatre and the provincial and federal governments. However, the Globe Theatre project in its entirety (approximately $29 million with cost adjustments) will be included as a City of Regina infrastructure project and will be deducted from the City's total ICIP allocation (federal, provincial and municipal contributions combined) of $326.54 million.

To this end, as per a request from the Government of Saskatchewan, on July 22, 2019, Mayor Fougere sent a letter to provincial ministers authorizing the transfer of $10.8 million from the City's ICIP allocation, specifically from the transit stream, to the Community, Culture and Recreation Infrastructure Stream. The funding transfer was conditional upon the Government of Canada and the Government of Saskatchewan contributions of 40 per cent and 33.3 per cent respectively. In addition, the letter stated that the Globe Theatre committed to raising $5 million in capital support from the private sector. These terms were agreed to by the Government of Saskatchewan.

IMPACTS

Financial Implications

As noted above, discussion on the City's financial support for the Globe Theatre's revitalization project has been ongoing for several years. To date, the Administration has

considered the use of reserves as the source of funds for this project. With the recent developments associated with the COVID-19 pandemic, there is a need to maximize flexibility within the General Fund Reserve and the Asset Revitalization Reserve; the two reserves that provide City Council with the most flexibility in addressing immediate and unplanned emergencies.

Based on the uncertainty in terms of how long the pandemic will last and the amount of funds required to offset increased costs, it is recommended that the $6.6 million City funded contribution be allocated through the Recreation/Culture Capital Program over the term of the design and construction period (2020 to 2023).

Annual funding is recommended as follows:
2020 - $1.32 million
2021 - $1.76 million
2022 - $1.76 million
2023 - $1.76 million

The Recreation/Culture Capital Program was created in 2020 to support investments that advance the Cultural and Recreation Master Plans and other initiatives that focus on enhancing qualify of life in Regina. This project is aimed at repairing and remediating an historical building, as well as improving access and programming offered by the Globe Theatre.

Accessing this level of funding for the project will limit the projects planned to be funded from the Recreation/Culture Capital Program over the next four years. As economic conditions improve, there may be an opportunity to review the annual funding sources. This will be done through the budget process in future years.

Environmental Implications

There are no environmental implications associated with this report.

Policy and/or Strategic Implications

The City’s support for the project is strongly aligned with the objectives of the Cultural Plan, specifically the provision of support for artists and the arts, improving access to the arts and cultural resources and conservation of cultural heritage resources.

Accessibility Implications

Accessibility to the Prince Edward Building is limited and doesn’t meet the diverse needs of persons experiencing disabilities. As such, a new accessible main entrance is a component of this project.

OTHER OPTIONS

Other options include providing no funding or a lesser amount to the project.

COMMUNICATIONS

No communication activities with respect to this report. The Agreement outlines the Communications Protocol requirements which will need be adhered to.

DISCUSSION

The Globe Theatre's revitalization project received ICIP conditional approval in August of 2019. Prior to a Contribution Agreement between the Globe Theatre, the Government of Saskatchewan and Government of Canada can be finalized, several reports and assessments, as noted above, must be provided. To date, the Environmental Impact Assessment and Indigenous Engagement consultation requirements have been satisfactorily met. The Cultural Assessment work has been initiated with an external company. At this point, the Globe can proceed with the planning and engineering of the project.

The project will cost approximately $29 million (with cost adjustments), based on the following funding contributions: 40 per cent from the Government of Canada, 33.3 per cent from the Government of Saskatchewan and 26.7 per cent from the Globe Theatre. The City of Regina, with approval from City Council, is recommending a contribution of up to $6.6 million towards this project.

As the federal/provincial Contribution Agreement is not finalized yet, the Globe Theatre is experiencing cash flow issues with the pre-design, schematic design and design development phases. As such, the Globe Theatre has asked the City to enter into a funding contribution agreement to cover various costs, such as the design phase costs, based on cash flow projections.

The funding agreement would set out a description of the eligible work the City would fund. The Globe Theatre would submit invoices for eligible work, then the City would provide funding based on the invoices submitted. This would be followed up with reporting to the City on the progress of the work, including providing receipts for work that has been paid for.

The City would also have the ability to withhold payments if receipts are not provided or if the project is not moving forward. The Globe Theatre would be responsible to repay any amounts provided by the City if the project was terminated or if the Globe Theatre failed to comply with the invoice and reporting requirements under the agreement. The agreement would also set out the maximum amounts the City would fund per year.

DECISION HISTORY

The home of the Globe Theatre, the Prince Edward Building, holds an important place in the history of Regina. Initially constructed in 1906, it has served various purposes, including the old post office, the provincial legislature and Regina's City Hall. For the last 34 years, the Globe Theatre has been a tenant in the Prince Edward Building before purchasing the building in 2014 for $1.2 million. For a variety of reasons, the building deteriorated over the years – the roof needs to be replaced, the envelope of the building is failing, and the facility is inaccessible and does not meet building code or safety standards. The Globe Theatre's Board of Directors explored the possibility of building a new theatre elsewhere in the city; however, ultimately, it was determined that the best course of action was to purchase and revitalize the Prince Edward Building.

The revitalization project involves hollowing out the interior of the building while maintaining the historic façade to facilitate the following:

- Create a new accessible main entrance
- Remove pillars in the main stage theatre to improve sightlines and increase seating capacity (400 to 500 seats)
- A new, fully accessible professional second stage/flexible space
- Double the number of theatre school classrooms
- Significantly upgrade the theatrical audio and lighting equipment
- Install a catwalk system
- Repair and remediate the original stone exterior
- Upgrade electrical, mechanical and structural systems

As noted above, based on historical discussions and financial contributions from the federal and provincial governments, the City provided support in principle for the Globe Theatre's redevelopment project for up to $6.6 million.

The recommendations contained in the report require City Council approval.

Respectfully Submitted,

Diana Hawryluk, Executive Director
City Planning & Community Development

Respectfully Submitted,

Chris Holden, City Manager

Appendix B

June 10, 2020

Attn: City of Regina Finance and Administration Committee

Please find the following response to the inquiries made on May 13, 2020 in regards to the Globe Theatre Redevelopment Project:

1. Fundraising initiatives conducted by the Globe Theatre and any future planned fundraising

   Globe Theatre has embarked on a private fundraising campaign that is currently sitting at approximately $2 million from private and corporate donors. Globe will be ramping up its fundraising campaign in the next few weeks.

   It is important to note that Globe has always committed to raising $5 million towards the capital project. While the Investing in Canada Infrastructure Program (ICIP) grant application budget was $28,955,970, there was not an adequate contingency built into the ICIP application (less then 10%). Globe will be providing an Owner's Contingency for costs that are ineligible under the ICIP grant application to an estimated $2,501,239. This will bring Globe's contribution to $5 million.

   It is already apparent early in the design phase that there are ineligible ICIP costs like Globe's relocation, new venue rentals and theatre specific fixtures (sound and lighting) that will require use of the Owner's Contingency.

2. Grants the Globe Theater has applied for and received and grants they plan to apply for

   Globe has not applied for any capital grants as of yet. There are plans to apply for some of the furnishing and technical materials, however it is too early in the project to have done this. Globe will look for additional funding opportunities as they arise over the next 2.5 years.

3. Impacts of Covid-19 on their projections moving forward and the re-opening plans – Future financial plans

   Globe originally was going to stay in the Prince Edward Building where three shows would be performed in the fall of 2020. The three shows after Christmas

would be at various venues in the City. However, due to the pandemic the plan has been adjusted to reflect construction beginning early (September 2020 vs. January 2021) with no traditional shows planned to be performed prior to January 2021.

Globe team is part of a national theatre re-opening planning committee and as physical distancing requirements unfold in the fall of 2020, along with research

on the communities likelihood to gather, Globe will make decisions on each show slated for the second half of the season accordingly.

We are also pursuing options for digital platforms and smaller, new ways to provide quality theatre experiences to our patrons over the next period of time. Globe will be offering a variety of options to patrons using formats that put our audience, artists and staff safety at the forefront.

Globe is part of local, provincial, national and international live performing arts networks that are researching and developing strategies on how to manage during this time. Ensuring that we are providing experiences for our communities in a variety of safe and creative ways.

In terms of the Globe Redevelopment Project impact due to the pandemic, we have determined it to be positive. It enabled Globe to take control of the decision of fall programming, rather than wait and see what government and/or community/individual imposed physical restrictions would be. It was decided that the redevelopment of the building could begin early if Globe moved out over the summer. We are currently in the process of packing.

4. Budget for 2020 and projections for next year

Globe, like most organizations, is in a difficult financial situation with having to cancel the remainder of the 2019/20 season. However, due to quick reaction, planning and emergency government support we are okay. It is important to understand that we are being realistic in our expectations of what we can deliver in the future in a safe way and will be reimagining what theatre will look like over the next few seasons. We are doing this in conjunction with theatres across the county.

There are a number of new granting opportunities available to support development of digital platforms and performances, as well as creative/collaborative thinking on how to work within our current world situation. We are actively working on these things. Additionally, our core funding agencies are flexible in the programming that theatres will be providing in the upcoming

seasons and have committed to supporting the industry as they pivot and become stable again.

The upside is that Globe was moving towards smaller performance venues and shows while being our of the building for the next few years, so the impact is not as staggering.

5. Impacts of the City's Investments, including potential changes to the Globe Theatre's business model

   Globe Theatre is a regional performing arts venue and this is clear in our mission, vision and values as well as our strategic plan. It is our commitment to remain a community theatre and should this change ALL of our funding would be in jeopardy.

   Theatres across the world are facing what Globe is facing and while there will be pivots in how we do business over the next few years, we will not move away from providing experiences for our community in a variety of ways. At the forefront is the knowledge that this is a temporary solution until we can gather together again.

   Globe's slogan is "Live is Better" and like all live audience based events we know that our audiences will return.

6. Public engagement from both the Globe Theatre and the City of Regina

   Globe has engaged an Artist Advisory Committee comprised of 18 local and provincial individuals to assist, support and provide feedback in a number of areas; including the hiring of the new Artistic Director (AD), the building design, as well as various other program related items. This group began in January 2020 and has currently been very active in the hiring process of the new AD. Next will be input into the building design.

   Additionally, Globe is part of the "Renewing Regina's Theatre Community Hub" and they have agreed to provide feedback on the design. This meeting had to be rescheduled due to Covid-19, however will be held virtually when they begin to meet again.

   The City of Regina and Globe Theatre have determined that a stakeholder group will be struck of downtown Regina businesses and individuals. This group will meet regularly and be kept informed as to the progress of the building. They will be able to utilize the meetings/group as a platform to raise issues and concerns

over the course of the build. Globe has reached out to RDBID to assist in the creation of this group.

We are also currently working with SCR Holdings, property management company of the Northern Crown Building, to ensure a smooth transition of the shared services as this is the building directly connected to Globe.

Prepared by: Jaime Boldt, Executive Director, Globe Theatre

Heritage Building Rehabilitation Program 2915 14th Avenue - Mayfair Apartment

Date	June 10, 2020
To	Finance and Administration Committee
From	City Planning & Community Development
Service Area	Parks, Recreation & Cultural Services
Item No.	FA20-10

RECOMMENDATION

The Finance and Administration Committee recommends that City Council:

1. Approve a Tax Exemption for the property known as Mayfair Apartments, located on Lot 41 Block 437 and Plan 98RA28311, addressed at 2915 14th Avenue (as shown in Appendix A), in an amount equal to the lesser of:
    a) 50 per cent of eligible costs for the work described in Appendix C-2; or
    b) An amount equivalent to the total property taxes payable for 10 years

2. Direct the City Solicitor to prepare the necessary bylaw and agreement with the following conditions:
    a) That the property possesses and retains its formal designation as a Municipal Heritage Property in accordance with *The Heritage Property Act*.
    b) That the property owner submits detailed written documentation of payments made for the actual costs incurred (i.e. itemized invoices and receipts) in the completion of the identified conservation work. If actual costs exceed the corresponding estimates by more than 10 per cent, the property owner shall provide full particulars as to the reason(s) for such cost overruns. The City of Regina may decline to approve any cost overrun, or portion thereof, if considered not to be reasonably or necessarily incurred for eligible work.
    c) That work completed and invoices submitted by September 30 each year, would be eligible for the Tax Exemption for up to 50 per cent of the cost of approved work.
    d) That the Executive Director of City Planning & Community Development or designate be authorized under the tax exemption agreement to make all

determinations regarding reimbursements of the cost incurred for work done to the property based on the City of Regina's Heritage Building Rehabilitation Program and the Conservation Plan for the property (Appendix C-1 to this report).

3. Authorize the Executive Director of City Planning & Community Development or designate to apply to the Government of Saskatchewan on behalf of the property owner for any exemption of the education portion of the property taxes that is $25,000 or greater in any year during the term of the exemption.

4. Approve these recommendations at its meeting on June 24, 2020.

ISSUE

The applicant Nicor Developments Inc., on behalf of the owner 102061361 Saskatchewan Ltd., has requested a property tax exemption under the Heritage Building Rehabilitation Program to assist in recovering costs associated with conserving the building.

The proposed conservation work will ensure the continued existence of a designated Municipal Heritage Property.

The Administration has determined that the conservation work proposed is eligible for assistance under the Heritage Building Rehabilitation Program. A property tax agreement between the City of Regina (City) and the property owner will secure the City's interests in ensuring the building is properly conserved and maintained.

IMPACTS

Financial Impacts

Section 262(4) of *The Cities Act* limits the term of a tax exemption agreement to not more than five years. However, Section 28(a) of *The Heritage Property Act* enables City Council to provide tax relief to any person, organization, agency, association or institution with respect to heritage property notwithstanding any provisions of *The Cities Act*. The Heritage Incentive Policy approved by City Council in August 2014 established a tax exemption for a maximum of 10 years.

Financial assistance can be provided through a tax exemption equivalent to the lesser of:

- Fifty per cent of eligible work costs which is $416,523.65 ($833,047.30 Eligible Costs x 50 per cent); or
- The total property taxes that would otherwise be payable in the 10 years immediately following the approval of the tax exemption by City Council which is estimated at $160,915.61 inflated by three per cent a year over the next 10 years. This amount is based on 2020's property taxes of $13,614.50 (Municipal portion: $8,100.20; Education portion: $4,515.51; Library portion: $732.13)

Given the analysis above, the recommended financial assistance is a 10-year property tax exemption valued at approximately $160,915.61.

Environmental Impacts
The conservation work proposed will ensure the building continues to be used and maintained. The work will protect the character defining elements of the building and improve the structural integrity of the building.

Policy Impacts
Conservation of the Mayfair Apartments meets the following policies outlined in Part A of *Design Regina: The Official Community Plan Bylaw No. 2013-48*:

Section D5: Land Use and Built Environment
Goal 6 - Built Form and Urban Design: Build a beautiful Regina through quality design of its neighbourhoods, public spaces and buildings.

7.38 Consider impacts of alterations, development, and/or public realm improvements on or adjacent to an historic place to ensure its heritage value is conserved.

Section D8: Culture
Goal 1 – Support Cultural Development and Cultural Heritage: Enhance quality of life and strengthen community identity and cohesion through supporting cultural development and cultural heritage.

10.1 Build partnerships and work collaboratively with community groups, other levels of government, and the private and voluntary sectors to encourage cultural development opportunities and conserve historic places.

10.4 Protect, conserve and maintain historic places in accordance with the *Standards and Guidelines for the Conservation of Historic Places in Canada* and any other guidelines adopted by City Council.

10.5 Encourage owners to protect historic places through good stewardship and voluntarily designating their property for listing on the Heritage Property Register.

10.11 Leverage and expand funding, financial incentive programs and other means of support to advance cultural development, cultural resources and conservation of historic places.

The proposal is also consistent with the vision and objectives of *Regina's Cultural Plan* respecting:

Goal 7.3 – Commemorate and Celebrate the City's Cultural Heritage
Objectives:

- Demonstrate Leadership through the Management of the Heritage Conservation Program.
- Conserve Cultural Heritage Resources.
- Ensure New Development contributes to Sense of Place.

There are no accessibility, risk/legal, or other impacts.

OTHER OPTIONS

The other option would be not to approve the exemption.

COMMUNICATIONS

The Library Board will be provided with a copy of this report and will be advised of City Council's decision.

Heritage Regina and the Architectural Heritage Society of Saskatchewan will receive a copy of this report for information.

DISCUSSION

Bylaw No. 10077 (Appendix B) which designated the property at 2915 14th Avenue as a Municipal Heritage Property was approved by City Council on February 22, 1999.

Completed in 1929, the Mayfair Apartments building was constructed on the former site of the 14th Avenue Methodist Church. The building was designed by the local architectural firm Van Egmond and Storey; and constructed by Smith Bros. and Wilson at an estimated cost of $100,000. It was one of the two apartment buildings constructed for Provincial Apartments Ltd., in response to the decision by General Motor of Canada to build an automotive assembly plant in Regina and in anticipation of significant relocation to Regina of workers associated with that industry.

Local companies exclusively supplied local materials, equipment and services for the building's construction. The exterior design and decoration of the building is an excellent, albeit late example of the Chateau style. It represents the most elaborate and consistent local application of that style built during the latter half of the 1920s. This style was more commonly applied to railway hotels and some public buildings, erected in Canada prior to the Second World War.

Conservation Work

The owner plans to undergo specific conservation work on the building as detailed in the Conservation Plan attached as Appendix C-1. The proposal is to rehabilitate the building with some aspect of restoration and preservation. The proposed conservation work has been organized under following categories:

1. Plumbing System Upgrade
2. Northeast Corner Fire Damage Remediation
3. Electrical Service and Distribution Upgrade
4. Heating System Upgrade
5. Roof Surface Replacement
6. Exterior Wood Window & Trim Painting
7. New Wood Storm Sash
8. Masonry Repointing

The Administration has determined that all the above proposed work is eligible for assistance under the policy as this work is required to conserve the character-defining elements of the building's exterior.

Tax Exemption

The applicant submitted quotations which estimated the total cost of repairs at $**833,047.30**.

The Program provides a tax exemption equal to 50 per cent of the eligible costs for the work described in Appendix C-1 or an amount equal to 10 years of property taxes whichever is the lesser. The actual value of tax exemption will be based on the invoices submitted for the work done.

Based on the cost estimates and financial assistance criteria in the Heritage Building Rehabilitation Program, the Administration has determined the owner of Mayfair Apartments is eligible for an exemption of 10 years of property tax.

DECISION HISTORY

The Mayfair Apartments building received a total Heritage property tax exemption of $53,802.17 between 2001 and 2005 under Bylaw 10242.

The recommendations contained in the report require City Council approval.

Respectfully Submitted,

Laurie Shalley, Director, Parks, Recreation & Cultural Services 6/2/2020

Respectfully Submitted,

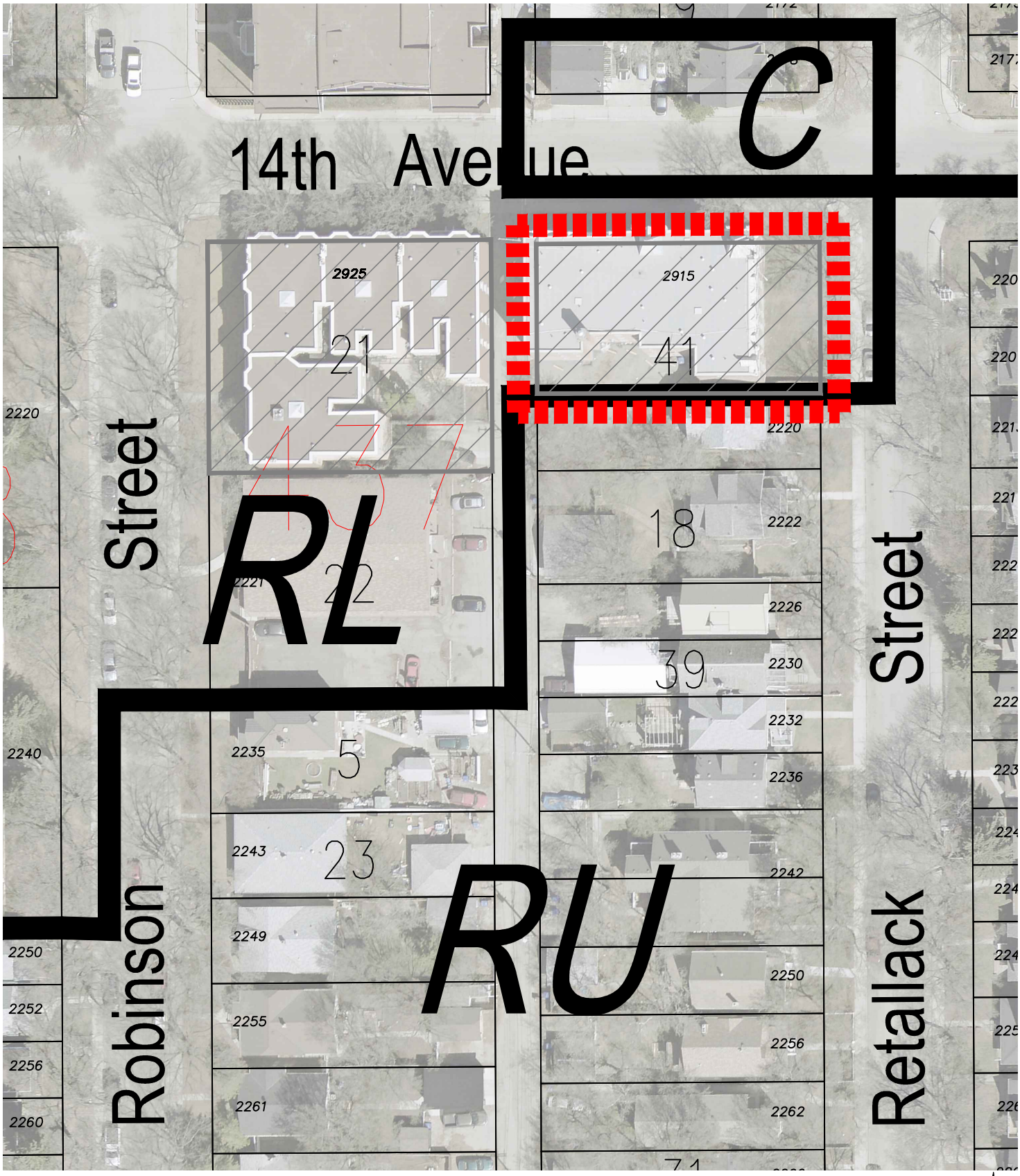
Diana Hawryluk, Executive Director, City Planning & Community Dev. 6/3/2020

Prepared by: Aastha Shrestha, City Planner II

ATTACHMENTS

Appendix A-1 - Map
Appendix A-2 - Context Map
Appendix B - Designation Bylaw 10077

Appendix C-1 - Conservation Plan
Appendix C-2 - Costs



Subject Property Heritage

Date of Photography : 2018

Project 20-HBRP-02 Civic Address/Subdivision 2915 14th Avenue (Mayfair Apartment)

Appendix A-2

Subject Property Heritage

Date of Photography: 2018

Project 20-HBRP-02 Civic Address/Subdivision 2915 14th Avenue (Mayfair Apartment)

BYLAW NO. 10077

DESIGNATION OF CERTAIN FEATURES OF THE
MAYFAIR APARTMENTS, AT 2915 14TH AVENUE, REGINA
AS MUNICIPAL HERITAGE PROPERTY

WHEREAS the Council of the City of Regina wishes to designate as municipal heritage property certain features of the building known as the Mayfair Apartments, located at 2915 14th Avenue, in the City of Regina;

THE COUNCIL OF THE CITY OF REGINA ENACTS AS FOLLOWS:

1. Subject to section 2, the real property known as 2915 14th Avenue, Regina, situate on lands legally described as:

   The most Northerly 67 feet in width throughout of Lot 41
   Block 437
   Regina, Saskatchewan
   Plan 98RA28311

   is hereby designated as Municipal Heritage Property.

2. The designation set forth in section 1 shall apply specifically to the exterior of the apartment building (hereinafter called "the designated features").

3. The reasons for the designation as Municipal Heritage Property are as follows:

   a. The building is situated on the former site of 14th Avenue Methodist Church, which was located there from 1912 to 1925, prior to the merger of its congregation with that of Westminster Presbyterian Church in response to formation of the United Church of Canada.

   b. Completed in 1929, the building was constructed during an important period of economic prosperity and population growth in Regina, prior to the onset of the Great Depression.

c. It was one of two Regina apartment buildings (the other being the Frontenac Apartments at 2022-24 Lorne Street) constructed at the same time for Provincial Apartments Ltd., a joint stock company created by several members of the local business community. The company was formed in response to the decision by General Motors of Canada to build an automotive assembly plant in Regina and in anticipation of significant relocation to Regina of workers associated with that industry.

d. The building was designed by the pre-eminent local architectural firm of Van Egmond and Storey and constructed at an estimated cost of $100,000 by the prominent local contracting firm of Smith Bros. and Wilson, using materials, equipment and services that were supplied exclusively by local companies.

e. The exterior design and decoration of the building is an excellent, albeit late example of the Chateau style. It represents the most elaborate and consistent local application of that style, which was employed in at least two other Regina apartment buildings, also designed by Van Egmond and Storey and built during the latter half of the 1920s. The Chateau style was more commonly applied to railway hotels and some public buildings, erected in Canada prior to the Second World War.

f. Over much of their history, the Mayfair Apartments have accommodated a relatively large number of long-term and high-profile residents, who have led distinguished careers in the private, public and volunteer sectors and who, in some instances, have achieved provincial or regional prominence.

4. (1) Subject to subsection (2), no person shall alter, restore, repair, disturb, transport, add to, change or move, in whole or part, the designated features, without the written approval of the Council of the City of Regina.

(2) The Council delegates to the Director of Community Services, or his designate, the power to approve maintenance of the designated features. “Maintenance” for the purposes of this section 4 includes painting, repairing and restoring, as well as necessary replacement of building materials, in a fashion consistent with existing architectural features, appearance, colours and building materials.

5. Bylaw No. 8912, commonly referred to as *The Heritage Holding Bylaw*, is amended by deleting from Schedule "A" thereof reference to Item 4.55 (the Mayfair Apartments).

6. This Bylaw comes into force on the day of passage.

READ A FIRST TIME THIS 22nd DAY OF FEBRUARY 1999.

READ A SECOND TIME THIS 22nd DAY OF FEBRUARY 1999.

READ A THIRD TIME AND PASSED THIS 22nd DAY OF FEBRUARY 1999.

D.R. ARCHER
Mayor

R.M. MARKEWICH
City Clerk

(SEAL)

CERTIFIED A TRUE COPY

_____
City Clerk

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ABSTRACT

BYLAW NO. 10077

DESIGNATION OF CERTAIN FEATURES OF THE
MAYFAIR APARTMENTS, AT 2915 14TH AVENUE, REGINA
AS MUNICIPAL HERITAGE PROPERTY

PURPOSE:	To designate as Municipal Heritage Property the property known as the Mayfair Apartments, located at 2915 14th Avenue, Regina, Saskatchewan. The bylaw also deletes reference to the property from the Heritage Holding Bylaw.
ABSTRACT:	The designation will apply specifically to the exterior of the apartment building. The legal description of the designated lands differs from that set forth in previous reports to City Council. This is the result of a consolidation plan of portions of Plan Old No. 33 initiated by the Province of Saskatchewan.
PUBLIC HEARING:	N/A
REFERENCE:	Municipal Heritage Advisory Committee Report dated December 7, 1998 (HR98-21) City Council Report dated December 14, 1998 (CR98-272)
AMENDS/REPEALS:	Bylaw 8912 (*The Heritage Holding Bylaw)*
CLASSIFICATION:	Regulatory
ORIGINATING DEPT.:	Community Services, Urban Planning Division

conservation plan

MAYFAIR APARTMENTS

2915 14th Avenue, Regina, Saskatchewan

February
2020

McGinn Engineering &
Preservation Ltd.
Barry McGinn Architect

Mayfair Apartments Conservation Plan

1. HERITAGE VALUE ASSESSMENT

1.1 History/Description of the Mayfair 2915 14th Avenue, Regina

As per the Statement of Significance the architecture of the Mayfair Apartments combines the Chateau style with Scottish Baronial elements. Constructed from materials and equipment supplied exclusively by local companies, the Mayfair Apartments exhibits elements of the Chateau style, such as the steeply-pitched Mansard roof line with stepped gable and hip roof dormer windows, and elements of the Scottish Baronial style, such as tourelles, turrets, and spires. In Canada, the Chateau style was typically applied to railway hotels and some public buildings prior to the Second World War.

1.2 Summary of Heritage Value

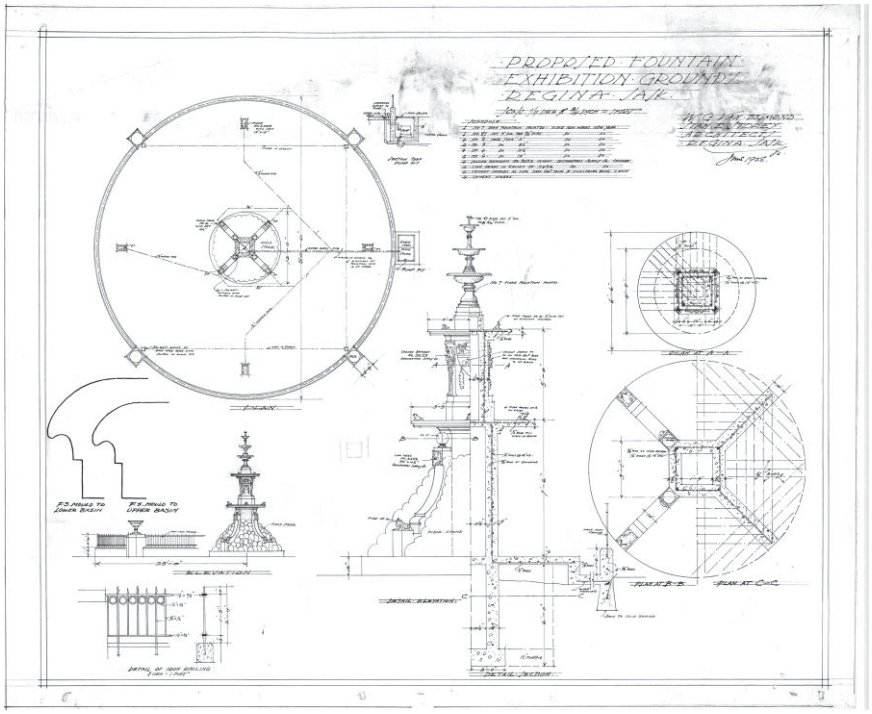
The Mayfair's Building heritage value can be summarized as follows:

- Built in 1929 as high quality apartment block during the city's building boom of 1926-1929, partially as a response to a housing shortage caused by the influx of auto plant workers transferring in from eastern Canada,
- Designed by the distinguished early Regina architectural firm of Van Egmond and Storey ,
- Association with the former 14th Avenue Methodist Church, which was constructed on this site in 1912. The site has an historical connection to the early development of Regina and the formation of the United Church of Canada in 1925, and the merger of the church's congregation with that of Westminster Presbyterian Church.
- No additions and with most of the building's heritage features surviving and in good condition.

Van Egmond and Storey were a leading architectural firm in Saskatchewan from the teens through to the '40s, and responsible for hundreds of commissions including notable apartment blocks, such as the Frontenac, at left, the Grenfell Apartments, left below, as well as Balfour Apartments at 2305 Victoria Ave., Bartleman Apartments at 2201 14th Ave., and the Eddy Apartments at 1901 14th Ave.

m

Van Egmond and Storey's remarkable Royal Canadian Legion Memorial Hall in Regina is a local landmark and an exquisite example of architectural design and the decorative art.



Van Egmond and Storey's Confederation Fountain was recently restored to its original splendor, including its original 16 frog spitters, albeit interpreted in cast concrete rather than the original cast zinc.

1.3 Character-Defining Elements

As per the Statement of Significance, the Mayfair's Character-Defining Elements include:

- those elements that reflect the Chateau style, such as steeply-pitched Mansard roof line with stepped gable and hip-roof dormer windows, and recessed main entrance with access through a Gothic-arched opening executed in Tyndall Stone.
- those elements which reflect the Scottish Baronial style, such as tower-like projections at the three street-facing corners and framing the main entrance on the north elevation of the building, and slender decorative tourelles, spires and finials which extend above the roof line;
- those features that speak to the building's use as an apartment building, including the window placement, layout and massing, and brick façade.

2. POLICY FRAMEWORK

2.1 Heritage Designation

The building was designated as a Municipal Heritage Property and listed on the Canadian Register in November of 2006.

2.2 Zoning and Design Guidelines

The Mayfair is a multi-unit residential building with residential zoning in Regina's Cathedral Neighbourhood on the corner of 14th avenue and Retallack street.

2.3 Regulatory and Approval Process

This Conservation Plan is part of the application for the heritage incentive on this project. The Conservation Plan clearly outlines the eligible conservation measures, and cost estimates for the work from professional architects or engineers with a familiarity and understanding of the proposed work. Heritage alteration permits have been issued for the electrical work and sub-slab plumbing replacement as well as all waste and water above slab to the roof line stack replacement. Upon completion of the Administration's review, the application for an incentive will be considered by the City's Finance and Administration Committee which, in turn, will make a recommendation to City Council.

3. CONSERVATION ASSESSMENT

3.1 Condition Assessment

Condition Assessment		
Form, Scale and Massing	No significant alterations or additions have affected the building's form scale and massing and these aspects of the building are essentially original.	

Front Façade Masonry	The original red brick masonry with Tyndal Stone details is in good condition. Most of the mortar joints, which are of a rough, proud profile, are in good condition. There has been localized areas of repointing with a hard Portland cement mortar, but this is fairly localized in areas of high exposure. These hard mortar joints are brittle and cracking. Only 5 to 10% of the wall is showing this type of mortar joint deterioration. The original mortar joints	

	were not tooled to promote water run-off, and tend to be proud of the joints and smeared over the edges of the brick units. The brick wall is still functioning quite well, but the hard mortar joints will start cracking and spalling at an accelerated pace over the next ten years. As noted at the upper right, heavily exposed areas at the top of parapets and the corner turrets have been poorly repointed with a hard Portland Cement mortar in a smeared fashion. These joints are brittle and prone to cracking, and can actually damage the brick units, as they are harder than the brick. The Tyndal Stone stepped header coursing at the basement windows has similarly tooled mortar joints and are showing isolated areas of mortar joint loss. The Tyndal Stone sills are one piece, as are the tourelles (console blocks supporting the upper applied ornamental turrets) and in good condition. The lead sheet cap flashing over the top courses of the stone entry was replaced with painted metal flashing when SBS roof was installed. It is functioning	

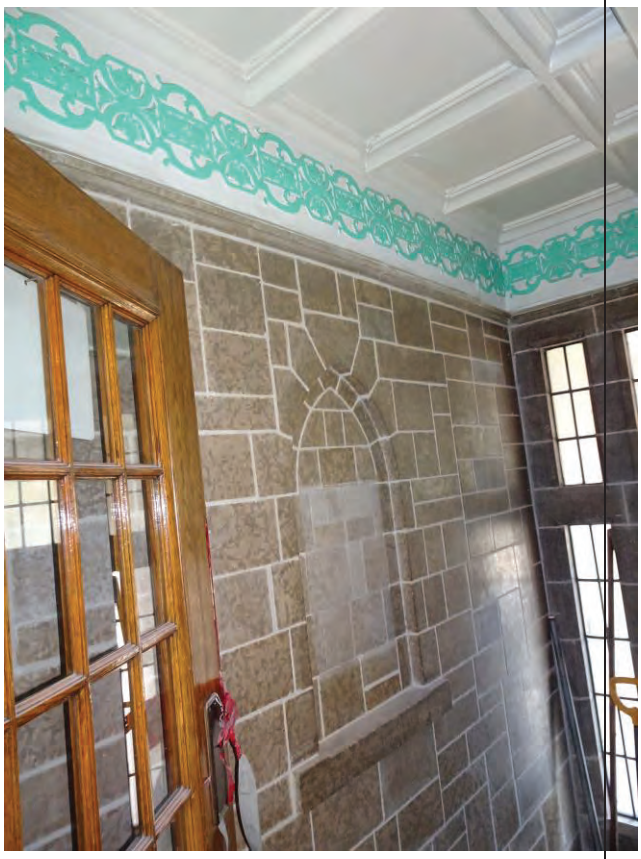
	well and in good condition.	
	The Gothic-inspired entry arch Tyndal Stone masonry and applied detailing is in good condition but has been repointed with the hard Portland cement mortar. A number of joints are washed out and the same concern about accelerated deterioration noted for the brick masonry apply to the stone masonry. Even the stone masonry alcove entry wall has been repointed in this manner.	

	The wall was apparently pulled apart for the installation of the intercom system and unprofessionally re-installed. At minimum this damaged area needs to carefully raked out with a mason's chisel and properly repointed with a Type O lime mortar to match the adjacent wall areas.	

Sheet Metal/ Ornamental Iron Work	The rain water evacuation system is fully intact, functional and a strong heritage character defining element. The system is constructed entirely of sheet and strap galvanized sheet steel painted light turquoise to emulate patinaed coppper and consists of a semi-circular profiled upper gutter picking up drainage from the sheet metal roof between the dorms and this gutter is supported on ornamental scroll brackets. The gutter connects to an ornamental conductor head connected to a rectangular profiled rain water leader with ornamental ear bands connecting the leader to the wall. As in much of the central city, the rainwater leaders have been disconnected	

	and redirected to grade via 'Big O' plastic piping and horizontal downpipe. The rainwater leader system needs to be kept painted, as the galvanized coating on the sheet steel is sacrificial in nature and will undergo galvanic corrosion, exposing the sheet steel to oxidation and deterioration.	
Sheet Metal Roof Elements	The standing batten sheet galvanized sheet steel surfacing of the distinctive steeply pitched Chateau-style Mansard roof and the stepped gable and hipped dormer roofs are in excellent condition. Other sheet metal detailing such as the steep pyramidal tower roof with its steep shed dormers and the conical turret spires are in good condition.	

Wood Entry Door and Wall	The original 2-1/4" thick ¾ light, frame and panel red oak door featuring a gothic inspired lancet and rectangular pane light is in excellent condition. The original pull/latch and hinges have survived. The original mail slot has been panelled over and probably consisted of a cast bronze plate to match the pull. The transom windows and sidelight windows are leaded rectangular lights utilizing wide lead came and an obscure, clear textured glass. The left side is missing and requires restoration. The recent fire in the building was isolated to one suite, Suite 4 in the basement. Nor fire or smoke damage is evident elsewhere in the building. Some discreet destructive investigation is needed to confirm the original entry alcove ceiling condition.	

Vestibule Wall and Ceiling/ Frieze	The entry vestibule is distinguished by a wood coffered ceiling, an ornamental plaster bas-relief frieze and Tyndal Stone masonry featuring a shallow pointed arch wall alcove. The masonry walls are in generally good condition. A whitish smear in the alcove is glue residue from an adhered panel and should be removed. The original suspended lighting fixture centered on the ceiling has gone missing and has been replaced with the inappropriate fluorescent fixture. A quality antique or period reproduction light fixture should be installed in this location. The varnished oak ¾ light multi-paned entry door with original door hardware has survived in good condition.	 

	The ceiling and frieze should be painted their original colours, based on existing paint layer analysis.	
Front Façade Windows	The front façade windows are wood double hung windows, either a six-over-six configuration or a four-over-four configuration. The four-over-four windows are twinned at the end towers as a means of accentuating those features. All of the original sash are protected with winter storm sash which have served to extend their service life and provide a higher level of winter season occupant comfort. The storm sash are aluminum vertical sliders and detract from the original window character.	

	Most of the front façade windows, including the un-damaged basement windows are in good condition. Most of the spring cartridge operators for the lower sash are functional. All of the upper sash have been painted shut.	
East/West Elevations	The east elevation is a principal façade on the side street and is comprised of the same elements and materials as the front elevation and with similar material condition. The original wood windows are in good condition, with some replacement of the spring cartridge sash operators required. Most of the upper sash have been painted shut.	

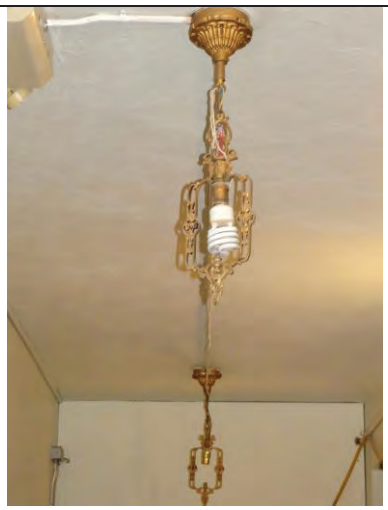
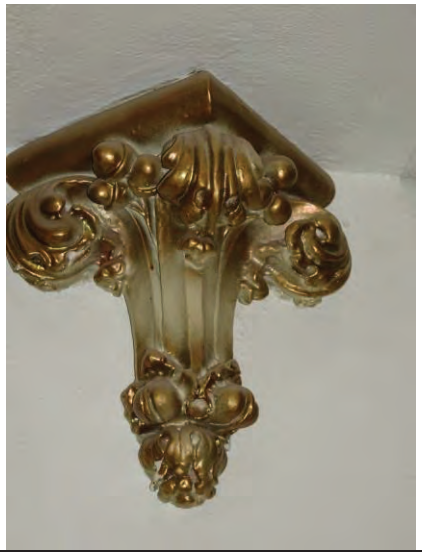
	The west elevation faces a lane and is treated in a utilitarian fashion with a stripping of ornamental features. The variegated wire-cut red brick wraps the façade. The sills are brick masonry, rather than Tyndal Stone. The copper parapet cap is in good condition. The half-light wood, frame and panel service door has been damaged due to several break-ins. The windows on these two elevations are in generally good condition, but there are some sash that will need replacement or re-glazing. The lower sash at	

	right is likely salvageable, but is missing its glass glazing and has a sheet of plexi-glass caulked to the exterior face.	
Rear (south elevation)	The rear façade is of a variegated red back-brick and most of the mortar joints are original and in fair condition. The parapet, most of the upper storey and sills have been repointed in a hard Portland-cement based mortar. Windows on this south exposure are showing more deterioration than the other elevations, primarily due to the extreme swings in sun exposure. Even with that, the south elevation windows are in generally good condition, with some scrapping and minor epoxy fill required at the sills and a few sash replacements required due to damage. The replacement sash will be in kind to the existing muntin configuration and frame/muntin bare profiles.	

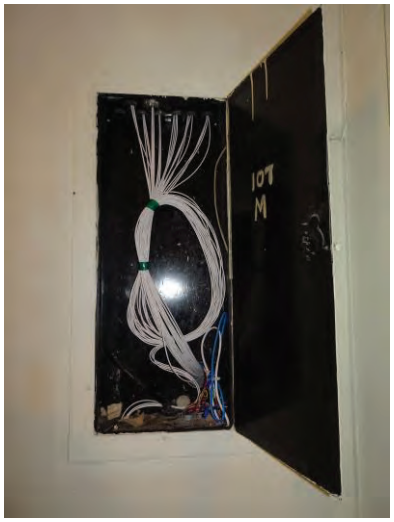
Fire Damage	Fire damaged the northeast basement suite, Suite 4. Four original windows will require replacement.	

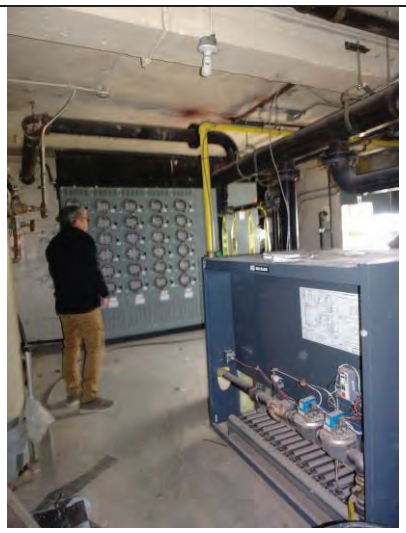
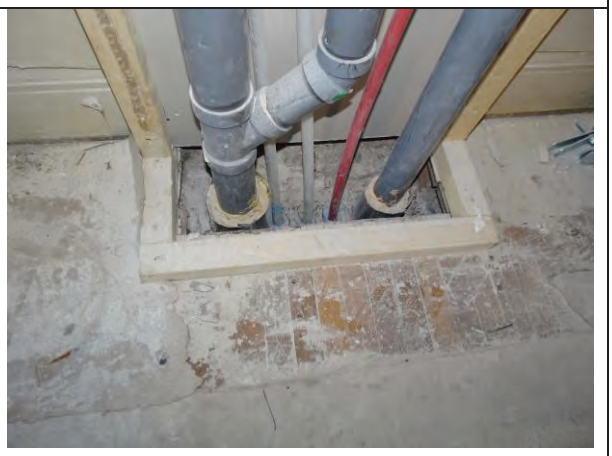
Roof Surface	The existing SBS membrane roof surface over an original BUR surface has reached the end of its service life and failing at joints, penetrations and other vulnerable areas.	

Interior Features	The central open cast iron stair is intact and a strong character defining element. The oak cap and wrought iron quatrefoil motifs and twisted iron verticals in the balustrade, as well as the ornamental newel posts and molded curb faces contribute to this element's heritage character.	

	Many of the original pendant fixtures survive in the hallways, albeit without their opal glass shades. These are unique heritage features and should be retained and appropriate heritage opal shades should be sourced.	
	The original milk alcove doors survive and should be kept, with the back closed in for security.	
	Decorative plaster foliated console blocks have survived in various areas of the main hallway and should be protected and retained.	

	Wood trim, including high molded baseboards, door and window casings and interior unit original wood doors have largely survived and should be retained where possible. Original fir T&G finished floors have survived and should be kept and refinished where possible. The two bedroom suites located in the north east corner of the building had decorative mantels with (likely) electric fireplaces and these unique interior features should be retained.	

Electrical Upgrade	The existing building's electrical distribution system was well under-capacity for current standards and codes. An entirely new electrical service and distribution throughout the building is underway. Each unit will be separately metered.	
	Existing unit fuse boxes set within the gypsum block demising walls will be retained and new code-compliant breaker boxes set within the original boxes. New wire will be pulled within the existing conduit where possible for distribution, augmented by new conduit for additional outlets and light boxes.	
	The original corridor electrical distribution box will be adapted as a communication cable box.	

Heating Upgrade	The antiquated asbestos-wrapped boiler has been replaced with a new high efficiency cast iron boiler to serve the existing cast iron radiators. New domestic hot water heating and water conditioning equipment has been installed, as well as a new combustion air duct system.	
Plumbing Upgrade	The cast iron drainage system and galvanized iron domestic water system had reached the ends of their service life and were corroded and failing. The have been replaced with a new XFR fire-rated drainage system and new PEX water distribution systems. Fire-stopping and furring details have been developed to ensure proper fire separations floor-to-floor.	

	Similarly, furr-outs and horizontal fire separations will be developed for service system penetrations of demising walls.	
	Corroded cast iron drain lines in the basement slab had to be cut out and replaced with new XFR drainage tied into a new building sewer and connection to the City's main.	

4. REHABILITATION PLAN

4.1 Proposed Conservation Strategies

The Parks Canada *Standards & Guidelines for the Conservation of Historic Places in Canada* (2004) has been adopted by the City of Regina, the Government of Saskatchewan and most Federal agencies, for the assessment of the treatment of historic places. Under the Standards and Guidelines, the conservation strategies proposed for the proposed façade restoration of the Mayfair Apartments, at 2915 14th Avenue, may include aspects of preservation, restoration and rehabilitation, as defined below:

Preservation: The action or process of protecting, maintaining and/or stabilizing the existing materials, form and integrity of an historic place or of an individual component, while protecting its heritage value.

Restoration: The action or process of accurately revealing, recovering, or representing the state of a historic place, or of an individual component, as it appeared in a particular period in its history, while protecting its heritage value.

Rehabilitation: The action or process of making possible a continuing or compatible contemporary use of an historic place or an individual component, through repair, alterations, and/or additions, while protecting its heritage value.

In reality, all three of these conservation approaches will come into play in the proposed rehabilitation measures proposed for the Mayfair. While no change of use is being considered, repair of fire-damaged windows at the northeast basement corner is required and renewal of the plumbing stacks on all levels is needed at this time, as is a complete electrical upgrade, both are proposed as part of a phased and prioritized upgrade plan, all in keeping with the building's heritage character and intended to maintain the enhance the building's heritage value.

In conservation terms, the project will be considered a rehabilitation, which will include aspects of restoration and preservation. This provides some flexibility to accommodate user needs and the function of the building, while respecting heritage values.

4.2 General Rehabilitation Approach

The Rehabilitation Plan has been organized under the following categories, based on current condition and performance, owner priorities, code compliance and safety considerations, maintenance of envelope and heritage character integrity, improvements to occupant use and comfort and costs:

Priority 1: Currently Critical
Should be addressed within a 1 year time frame

Priority 2: Potentially Critical
Should be addressed within a 2 year time frame

Priority 3: Necessary – Not Critical Yet
Should be addressed within a 2 to 4 year time frame

Priority 4: Recommended
Should be addressed within a 3 to 6 year time frame

4.2.1 Priority 1: Currently Critical

4.2.1.1 Plumbing System Upgrade

The existing cast iron plumbing stacks are past their service life and will be replaced with new XFR plumbing stacks and distribution.

The general process is to selectively replace the stack-by-stack with new XFR stacks within existing wall cavities with fire-stopping intumescent doughnuts at the sheathing/bottom plates. The walls will then be seamlessly patched to the existing plaster wall surfaces.

4.2.1.2 Northeast Corner Fire Damage Remediation

The recent fire damaged the Northeast corner basement units and four sets of wood double hung windows will need replacement. New double hung windows exactly matching the originals in configuration, profile and operation will be installed.

4.2.1.3 Electrical Service and Distribution Upgrade

A new electrical service upgrade is proposed to bring the building up to current standards, replace antiquated electrical switchgear at the end of its service life and increase electrical capacity.

This substantial upgrade would involve a new SaskPower 600 Amp service to the building within a new trenched conduit, an electrical grounding system, a dry-type pad-mounted transformer, new service equipment, and new distribution switchgear, complete with breakers.

The distribution throughout the building is antiquated and a fire hazard. All new electrical distribution will be extended throughout the building. An innovative approach has been developed to use existing fuse boxes that have been cast into the existing gypsum block demising walls as a receptacle for new code-compliant break boxes in each unit. Some of the original conduit can be re-used for new wire-pulls and some new conduit will be rebated into existing gypsum walls or partition walls for a neat installation. New communication cabling will also be installed to extend internet access to all units.

4.2.1.4 Heating System Upgrade

The existing boiler has recently been replaced by a new cast iron boiler, control system, combustion air ducting, flue and renewed piping to rehabilitated original cast iron radiators distributed throughout the building.

4.2.2 Priority 2: Potentially Critical

4.2.2.1 Roof Surface Replacement

The existing roof surface consisting of a membrane roof over an earlier Built-Up Roof surface has reached the end of its service life and starting to leak at joints and vulnerable penetrations. The roof surface will be removed to the wood deck and replaced with a new 2 ply SBS roof surface complete with the necessary penetration/edge flashings and equipment curbs. The existing parapet cap flashing will be removed and reinstalled over new over-the-wall membrane integrated with the roof membrane.

4.2.3 Priority 3: Necessary, Not Critical Yet

4.2.3.1 Exterior Wood Window & Trim Painting

All wood window frames/sash will be prepared and painted every approximately 8 years. Painting is recommended by 2022. Similarly, the galvanized sheet steel gutter system, flashings, finials and roofing should be prepared and painted in 2022 and every 8 years following.

4.2.3.2 New Wood Storm Sash

A program of new wood storm sash replacement, either one-over-one or matching the muntin pattern, will be installed at a rate of 10/year.

4.2.3.3 Masonry Repointing

In approximately 10 years, commence a masonry repointing program utilizing a lime mortar consisting of 1:2:8 Portland Cement/lime/sand. Current brick masonry areas that have been inappropriately repointed with a hard Portland Cement mortar will be raked, smears cleaned, and repointed in a lime mortar with rough proud joints to match the original mortar joint profile. Most of the Tyndal Stone masonry has been inappropriately repointed with hard Portland Cement mortar, especially at the entry and entry alcove. This should be raked and repointed with the above lime mortar mix with a flush joint. The blocks in the entry alcove adjacent to the intercom will need to be extracted and re-installed, as the overall masonry workmanship is too poor to just repoint.

4.2.4 Priority 4: Recommended

4.2.4.1 Interior Feature Preservation

All of the original common area interior heritage features identified in the condition assessment will be retained and enhanced, from a heritage perspective. A colour analysis will be conducted in common areas to inform the new colour scheme. Surviving original light fixtures will be retained in common areas, and missing ones replaced with period

reproduction fixtures modelled on the originals or fixtures sympathetic to the historic interiors. Existing stair balustrades, ornamental plaster features, original flooring and trim elements will be preserved. Heritage features inside the apartments will not necessarily be retained and will be reviewed on a suite by suite basis to determine what is practical. The basement fireplace mantels will be retained and restored to the original character.

5. CONSERVATION STANDARD ASSESSMENT

The following are the Standards that define the principles of good conservation practice, and an assessment of how they relate to the proposed interventions for the Frontenac at 2202 Lorne Street, Regina, SK.

Conservation Standard	**Conservation Strategy**
General Standards for all Projects	
1. Conserve the heritage value of a historic place. Do not remove, replace or substantially alter its intact or repairable character-defining elements. Do not move a part of a historic place if its current location is a character-defining element.	The building is remaining in place and will be sensitively restored, rehabilitated and preserved in a manner that maintains and enhances its heritage character.
2. Conserve changes to a historic place, which over time, have become character-defining elements in their own right.	The building's exterior has survived with few alterations other than aluminum, and these are scheduled for replacement with new wood storm sash.
3. Conserve heritage value by adopting an approach calling for minimal intervention.	The proposed interventions will restore the building to its original appearance or allow sensitive rehabilitation in keeping with the buildings heritage value.
4. Recognize each historic place as a physical record of its time, place and use. Do not create a false sense of historic development by adding elements from other historic places or other properties, or by combining features of the same property that never coexisted.	Proposed interventions will comply with this standard, but also allow respectful rehabilitation to meet modern standards, if deemed necessary.
5. Find a use for a historic place that requires minimal or not change to its character-defining elements.	The proposed continued residential use will allow minimal change to the building's character-defining elements.
6. Protect, and if necessary, stabilize a historic place until any subsequent intervention is undertaken. Protect and preserve archaeological resources in place. Where there is potential for disturbance of archaeological resources, take mitigation measures to limit damage and loss of information.	The building is generally secure at this time.
7. Evaluate the existing condition of character-defining elements to determine the appropriate intervention needed. Use the gentlest means possible for any intervention. Respect heritage value when undertaking an intervention.	This report identifies deficiencies and proposed interventions which retain or restore character-defining elements, or allow respectful rehabilitation to allow continuing use.
8. Maintain character-defining on an on-going basis. Repair character-defining elements by reinforcing the materials using recognized conservation	A maintenance plan in compliance with the Standards will be implemented.

methods. Replace in kind any extensively deteriorated or missing parts of character-defining elements, where there are surviving prototypes.	
9. Make any intervention needed to preserve character defining elements physically and visually compatible with the historic place and identifiable upon close inspection. Document any intervention for future reference.	This conservation plan will provide guidance on future interventions to ensure maintenance of the building's heritage character-defining elements. Implementation measures will allow for the oversight of an independent heritage consultant where required
Additional Standards Relating to Rehabilitation	
10. Repair rather than replace character-defining elements. Where character-defining elements are too severely deteriorated to repair, and where sufficient physical evidence exists, replace them with new elements that match the forms, materials, and detailing of sound versions of the same elements. Where there is insufficient physical evidence, make the form, material and detailing of the new elements compatible with the character of the historic place.	Almost all of the building's character defining elements have survived and will be preserved. Historic photography, standard period detailing, and 'ghosts' of removed elements will allow restoration of any missing elements.
11. Conserve the heritage value and character defining elements when creating any new additions to a historic place and any related new construction. Make the new work physically and visually compatible with, subordinate to, and distinguishable from the historic place.	The proposed interventions do not include any additions. Rehabilitation which deviates from the original will be discernible as new construction, but be compatible with the heritage character.
12. Create any new additions or related new construction so that the essential form and integrity of a historic place will not be impaired if the new work is removed in the future.	No additions are being contemplated.
Additional Standards Relating to Restoration	
13. Repair rather than replace character-defining elements from the restoration period. Where character defining elements are too severely deteriorated to repair and where sufficient physical evidence exists, replace them with new elements that match the forms, materials, and detailing of sound versions of the same elements.	The proposed intervention approach will comply with this Standard.
14. Replace missing features from the restoration period with new features whose forms, materials and detailing are based on sufficient physical, documentary and/or oral evidence.	Good surviving examples of wood windows, wrought iron railings and other elements will provide accurate models for restoration work.

6. CONSERVATION GUIDELINE ASSESSMENT

The Mayfair rehabilitation falls under categories in the Guidelines: **Building and Materials**.

6.1 BUILDINGS

Generally, the proposed interventions should meet the intent of this Section of the Guidelines. Particular attention should be paid to the following points:

- As outlined in this conservation plan, understand the building's heritage value, respect the building's original designer's intent, document and assess the building's condition and upgrade/stabilization requirements at the planning stage,
- Working with code specialists to determine the most appropriate fire, life safety and security requirements with least impact on the building's character-defining elements,
- Working with sustainability and conservation specialists to determine the most appropriate solution to sustainability requirements and energy-efficient objectives, with the least impact on character-defining elements,
- Reinstating the building's exterior form from the restoration period, based on documentary and physical evidence,
- Recreating missing elements that existed during the restoration period, based on documentary and physical evidence.

6.2 MATERIALS

Generally, the proposed interventions should meet the intent of this Section of the Guidelines. Particular attention should be paid to the following points:

- As laid out in the conservation plan, understand the materials that comprise the historic place and how they contribute to the historic place,
- Document all interventions and exposed material condition,
- Determine the necessity for additional testing or investigation to fully understand any failure mechanisms as play,
- Design interventions to be minimally invasive, retaining as much original fabric in good condition as possible, and striving to replace any materials in kind, and based on original material as a model, or other documentation,

7. PRELIMINARY OPINION OF PROBABLE REHABILIATION COSTS

Refer to Appendix A for a detailed breakdown of the construction costs.

7.1. Priority 1: Currently Critical		
7.1.1.	**Plumbing System Upgrade** **Stack Replacement** **Sub Slab Work**	$289,444.80 ($165,753.90) ($123,690.90)
7.1.2.	**Northeast Corner Fire Damage Remediation**	$36,000.00
7.1.3.	**New Electrical Service and Distribution**	$142,752.50
7.1.4.	**Boiler repair- condensate pump and lines in basement replaced as pipe corroded and leaking.**	$40,000.00
7.1.5.	**Fire Stopping, Slab removal and re-instatement, service excavation, Architectural cutting and patching including new service shafts and integration of new services into existing demising and partition walls**	$50,000.00
		$558,197.30

7.2. Priority 2: Potentially Critical		
	Roof Surface Replacement	**$45,000.00**

7.3 Priority 3: Necessary – Not Critical Yet		
7.3.1.	**Exterior Wood Window and Trim Painting**	**$40,000.00**
7.3.2.	**Wood Window Frame and Sash Remediation –** 4 North Façade Window Rehabilitations(sill re-surfacing, lower sash replacement), 4 East Elevation Window Rehabilitations, 6 Rear Façade Rehabilitations – 16 window rehabilitations at an average cost of $900/window	**$14,400.00**
7.3.3.	**Metal Elements Preparation and Painting –** Rain water leader, copings, flashings repair, preparation & painting	**$13,000.00**
7.3.4.	**Wood Storm Sash Replacement –** 135 windows X $1000.00/window – supply and install	**$135,000.00**
7.3.5.	**Masonry Rehabilitation** Mortar joint repair at entry and parapet areas and approx.. 10% repointing across façade areas	**$27,450.00**
		$229,850.00

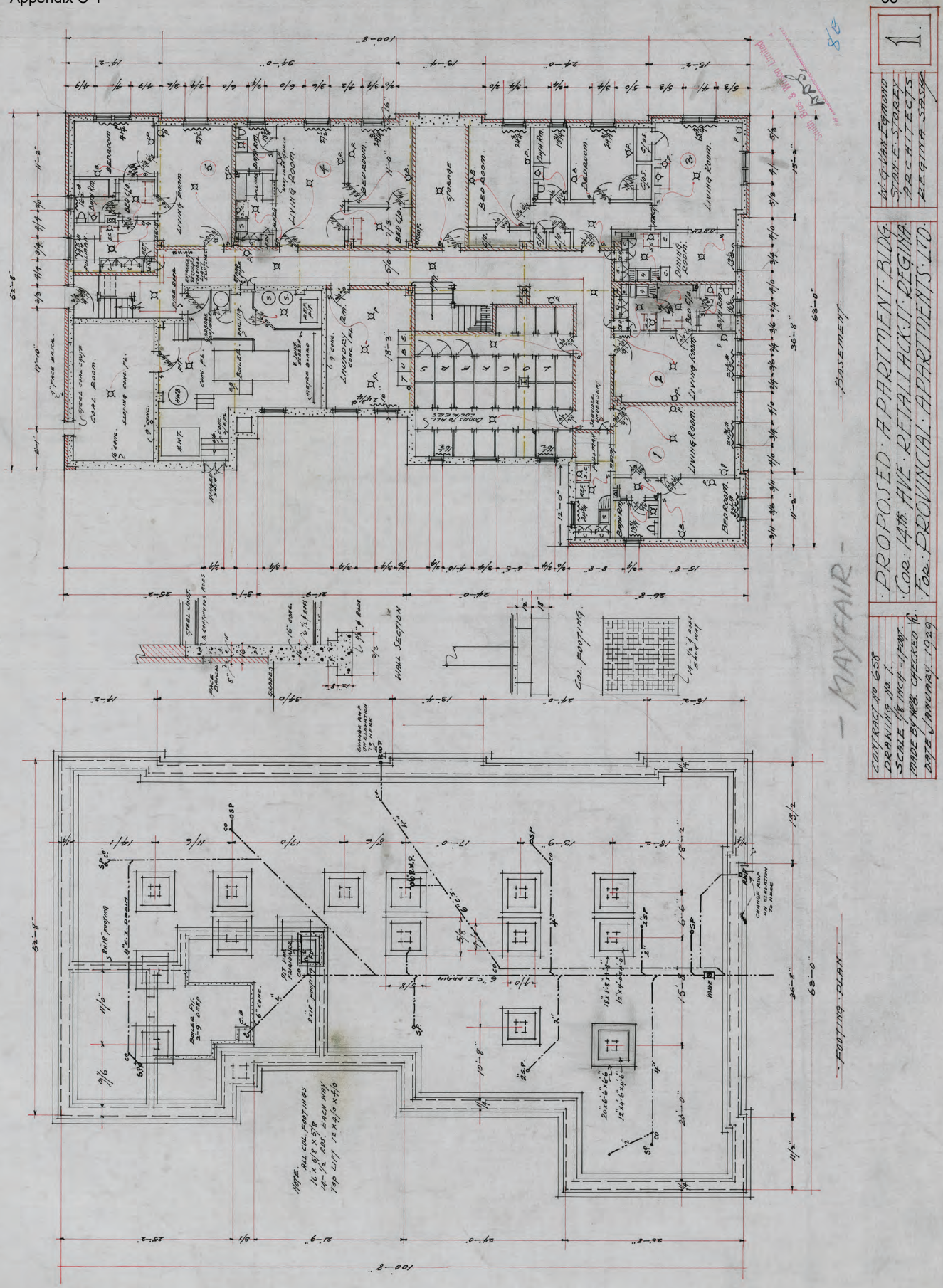
7.4 Priority 4: Recommended		
7.4.1.	**Interior Features** Restore original period fixtures in hallways and restore the common area finishes to original colour scheme	**$0.00**
		$0.00

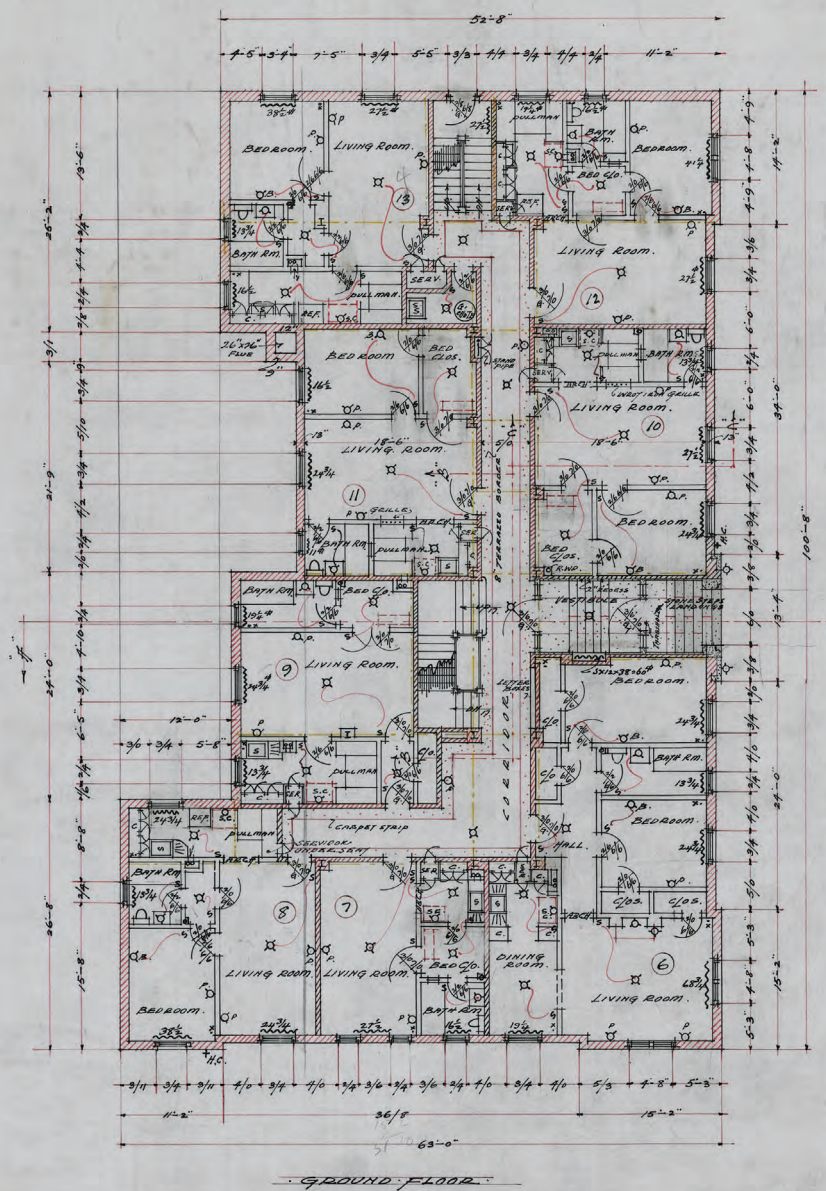
8. MAINTENANCE PLAN

Maintenance Plan		
Activity	**Description**	**Frequency**
Masonry Cleaning	Pre-soak masonry and scrub with non-ionic detergents, low pressure wash rinse	Every five years
Repointing	Rake-out mortar joints and repoint with a lime mortar	Every 20 years
Wood Windows and Wood Trim Elements	Prepare and paint wood windows, brick molding, sash, storefront base and frame elements, storefront soffit	Every 5 – 8 years, depending on exposure and condition
Metal Clad Windows	Rout-out existing rough opening caulking and re-caulk widow rough openings	Every 5 – 6 years
Metal Elements	Prepare and paint sheet metal when wood elements are re-painted. Remove old caulking in regletted joints and install new caulking.	Every 5 – 8 years, depending on exposure and condition

APPENDIX

A1 Original Architect's Drawings
A2 Statement of Significance
A3 Mayfair Apartments Upgrade Opinion of Probable Construction Costs


PROPOSED APARTMENT BLDG.
Cor. 14th AVE. RETAIL ACKIT. REGINA
For PROVINCIAL APARTMENTS LTD.
N. GLEN EGMOND
STANLEY STOREY
ARCHITECTS
REGINA SASK.
1.
CONTRACT NO 6358
DRAWING NO 1
SCALE 1/8 INCH = 1 FOOT
MADE BY WEB CHECKED W.
DATE JANUARY 1929
- MAYFAIR -
BASEMENT
FOOTING PLAN
WALL SECTION
COL. FOOTINGS
NOTE: ALL COL FOOTINGS 16"X 8'-0"X 8"SP 14"-2" CONC. EACH WAY TOP LIFT 12"X 4'-6"X 4'-6"


52'-8"
11'-2"
BED Room.
LIVING Room.
BATH Rm.
BED Room.
LIVING Room.
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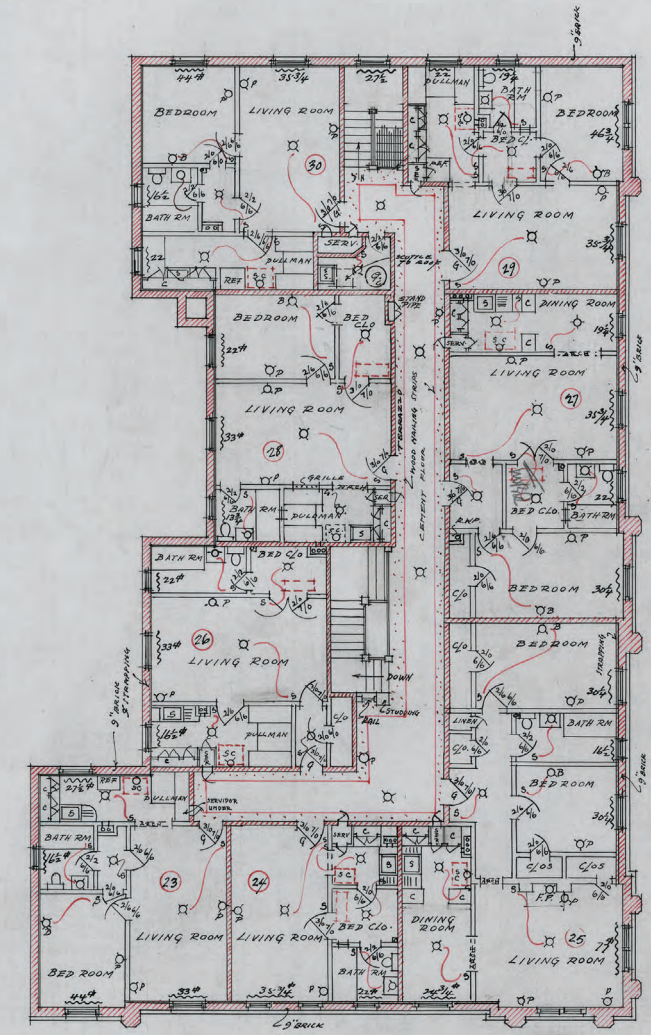
BEDROOM
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BATH RM
BED C/O
DINING ROOM
BATH RM
BULLMAN
REF
SERV
LIVING ROOM
BED C/O
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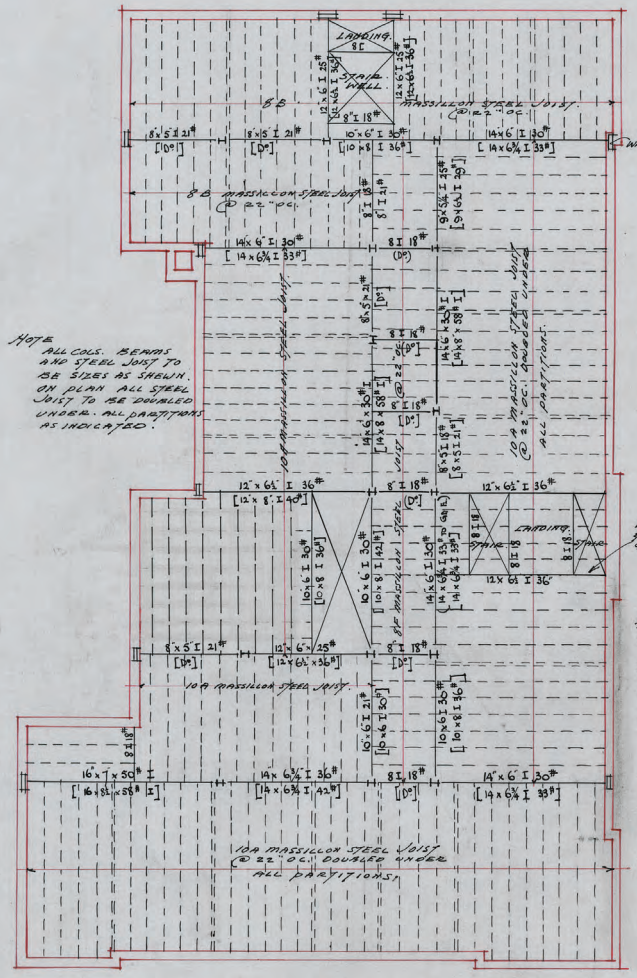
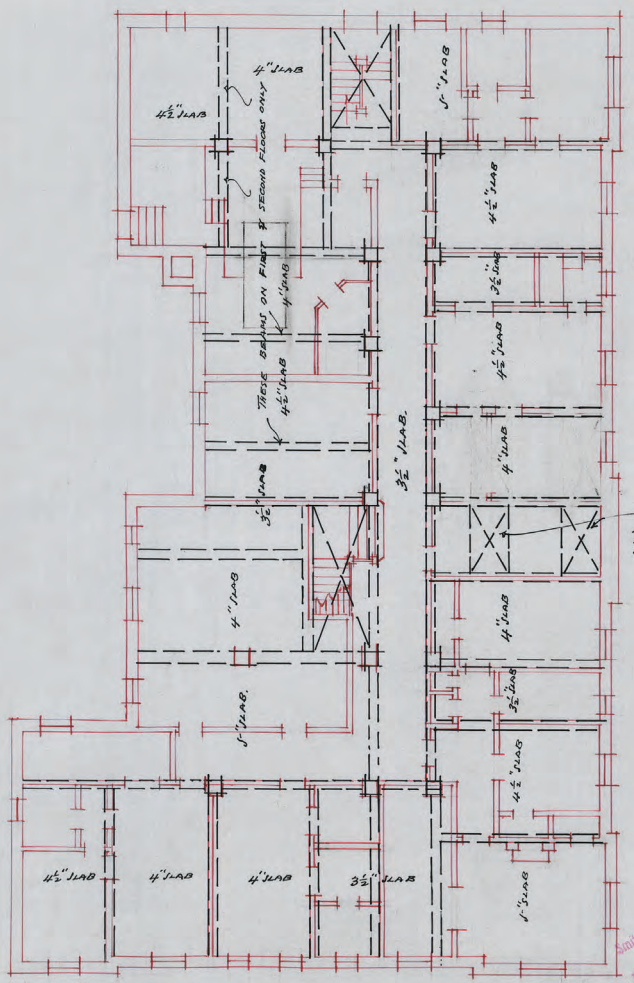
DINING ROOM
LIVING ROOM
BED ROOM
9" BRICK
9" BRICK
9" BRICK



NOTE
ALL COLS. BEAMS AND STEEL JOIST TO BE SIZES AS SHOWN. ON PLAN ALL STEEL JOIST TO BE DOUBLED UNDER ALL PARTITIONS AS INDICATED.

NOTE
ALL BASEMENT COLS. TO BE 8"x8" H — 31#.
GRD & 1ST. FL. COLS. 8"x6⅛" H — 24#.
STEEL BEAMS IN BRACKETS E.J FOR 2ND. FLOOR.
ALL OTHERS FOR GRD & 1ST. FLOORS.

STEEL PLAN



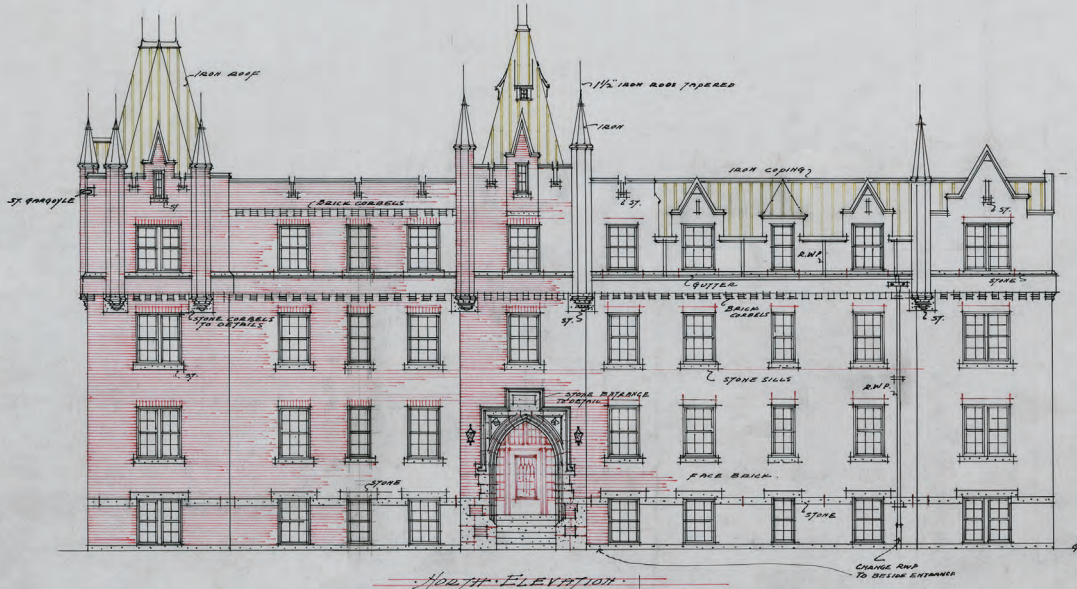
ALL SLABS TO HAVE ½" RODS @ 6" O.C. REINFORCING. WITH 2 ROWS OF ⅜" TEMPERATURE CROSS RODS.
ALL BEAMS & COLS TO BE REINFORCED TO PROVIDE FOR 60# PER SQ. FT. LIVE LOAD & ALL DEAD LOADS.
ALL BEAMS TO BE PLACED TO COME ABOVE PARTITIONS WITH PARTITION IN LIVING ROOMS FLUSH WITH SIDE OF BEAM.

Smith Bros. & Wilson Limited

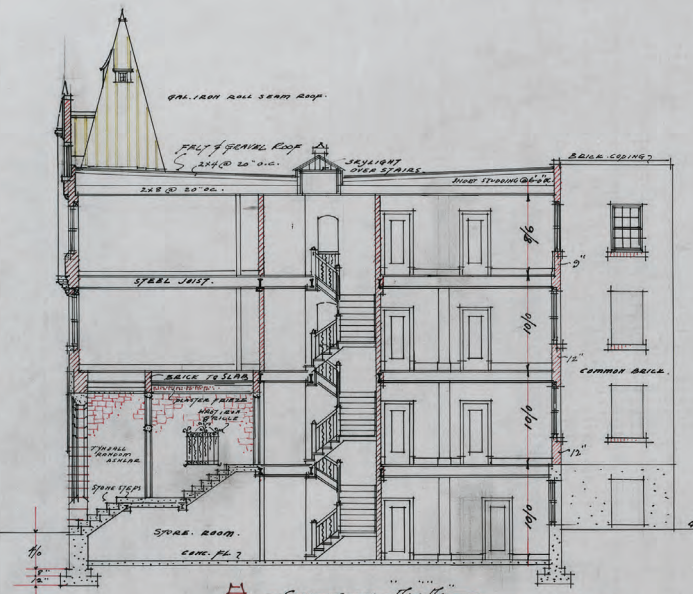
FRAMING PLAN
FOR REINFORCED CONCRETE ALTERNATIVE CONSTRUCTION.

CONTRACT NO 658 DRAWING NO 4 SCALE ⅛ INCH = 1 FOOT MADE BY HSB. CHECKED DATE JANUARY 1929	PROPOSED APARTMENT BLDG. COR. 14th AVE. RETALLACK ST. REGINA. FOR: PROVINCIAL APARTMENTS LTD.	W. G. VANEGMOND STAN. F. STOREY ARCHITECTS REGINA SASK.

4

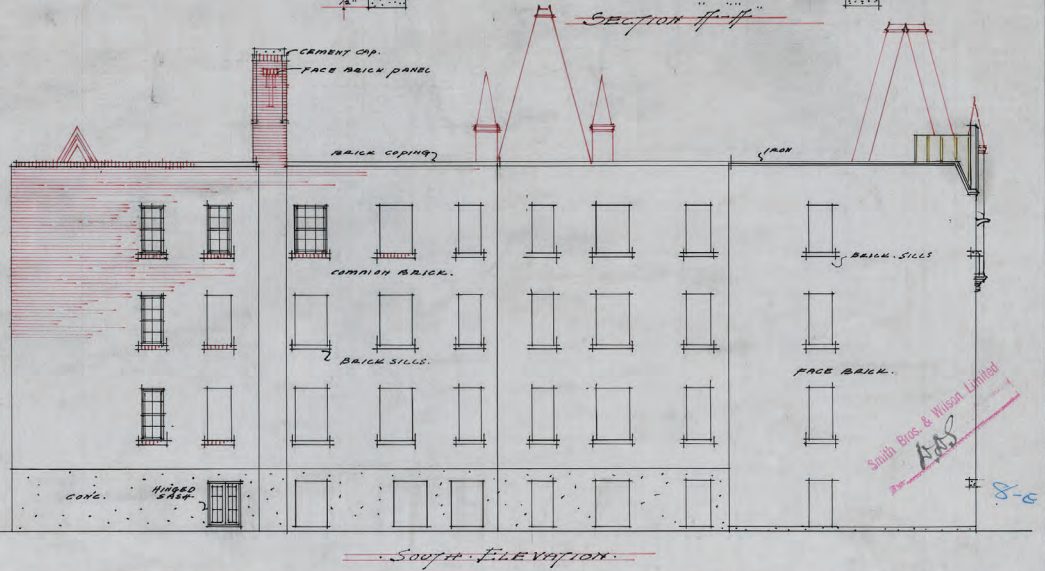


SOUTH ELEVATION



SECTION "AA"

EAST ELEVATION

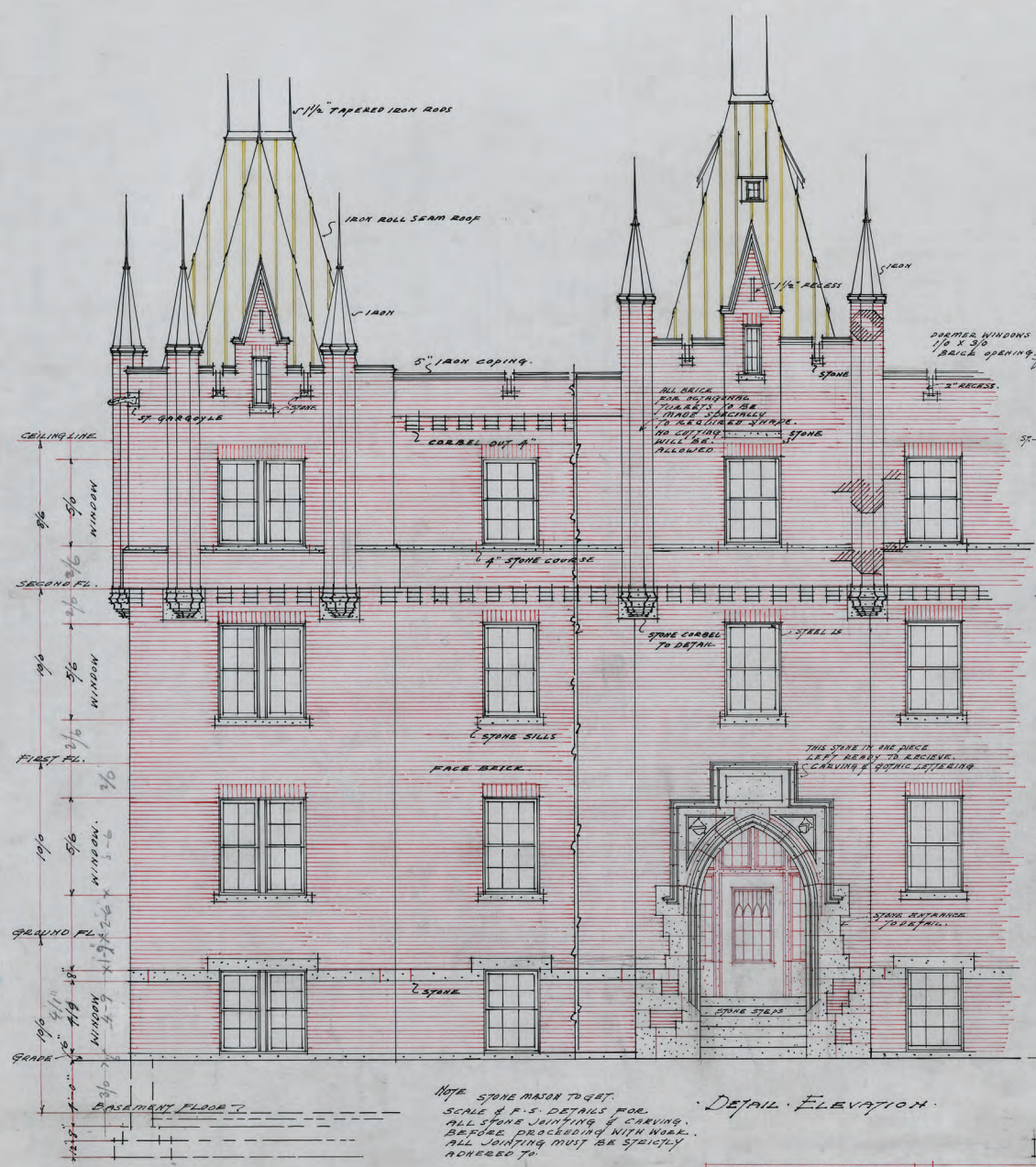


SOUTH ELEVATION

CONTRACT No. 658. DRAWING No. 5. SCALE 1/8 INCH = 1 FT. MADE BY K.'S CHECKED K. DATE JANUARY 1929.	PROPOSED APARTMENT BLDG. Cor. 14th AVE. RETALLACK ST. REGINA. For PROVINCIAL APARTMENTS LTD.	W. G. VAN EGMOND STAN. E. STOREY. ARCHITECTS REGINA SASK.

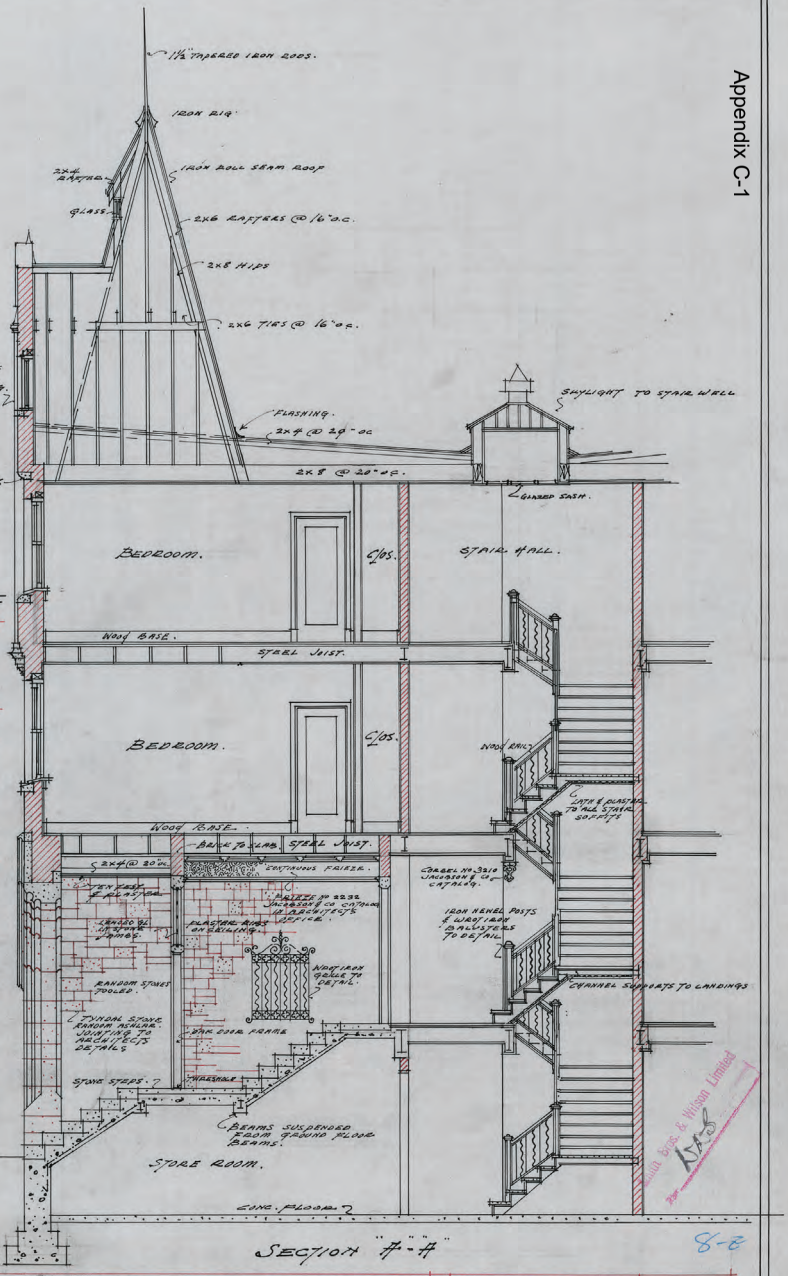
5.

Smith Bros. & Wilson Limited



· DETAIL · ELEVATION ·

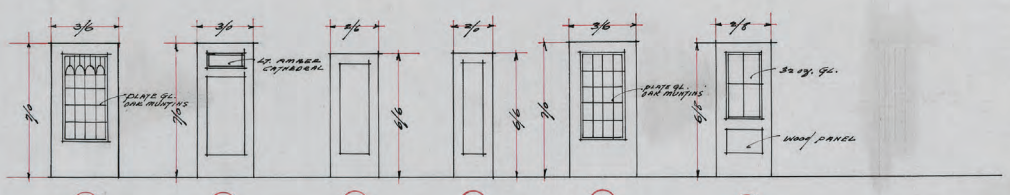
Note STONE MASON TO GET SCALE & F.S. DETAILS FOR ALL STONE JOINTING & CARVING. BEFORE PROCEEDING WITH WORK. ALL JOINING MUST BE STRICTLY ADHERED TO.

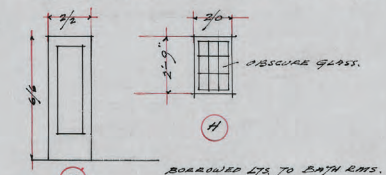


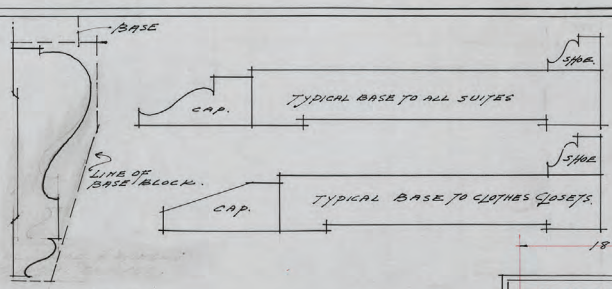
SECTION "A-A"

CONTRACT No 668 DRAWING No. 6. SCALE 1/8 INCH = 1 FOOT. MADE BY W.E. CHECKED W.G. DATE JANUARY 1939.	· PROPOSED · APARTMENT · BLDG. COR. 14th AVE · RETALLACK ST · REGINA FOR: PROVINCIAL · APARTMENTS · LTD.	W. G. VAN EGMOND STAN. E. STOREY. ARCHITECTS. REGINA SASK.

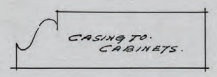
6.

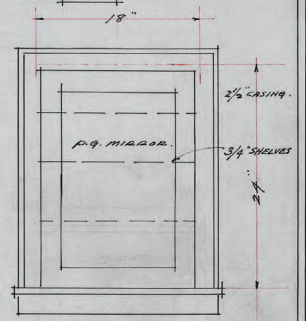




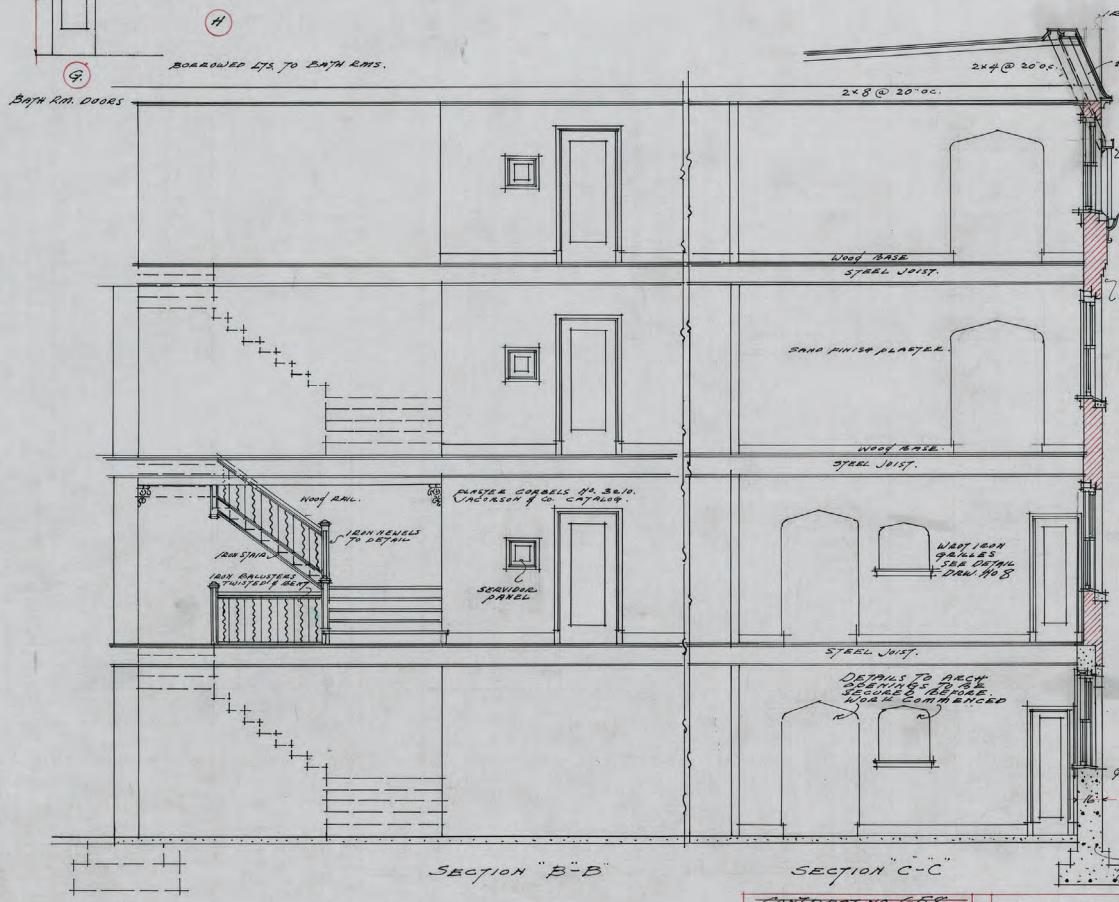


TYPICAL DOOR & WINDOW ARCHITRAVE

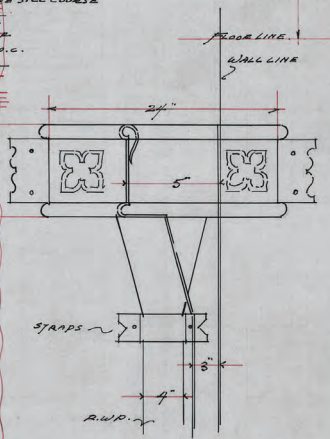




MEDICINE CABINETS
1½ INCH = 1 FOOT.



DETAIL TO FRONT.

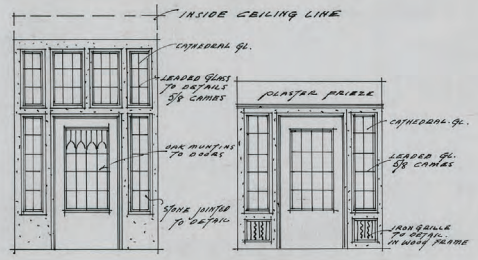


DETAIL TO CONDUCTOR HEADS
1½ INCH = 1 FOOT.

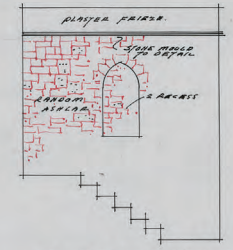
Smith Bros. & Wilson Limited
A.A.S.
To be returned when requirements are completed

8E

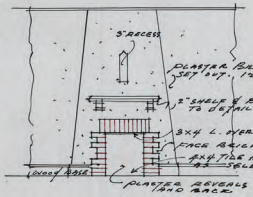
~~CONTRACT NO 658.~~ ~~DRAWING NO. 7.~~ ~~SCALE 1/4 1½ FS.~~ ~~MADE BY WB CHECKED.~~ ~~DATE JANUARY 1929.~~	PROPOSED APARTMENT BLDG. COR. 14th AVE. RETALLACK ST. REGINA. FOR PROVINCIAL APARTMENTS LTD.	~~W.J. G. VAN EGMOND.~~ ~~STAN E. STOREY~~ ~~ARCHITECTS~~ ~~REGINA SASK.~~	7.



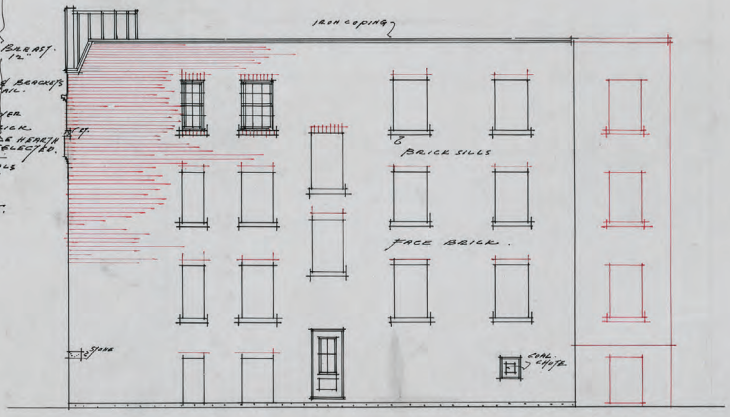
ENTRANCE DOOR. VESTIBULE SCREEN



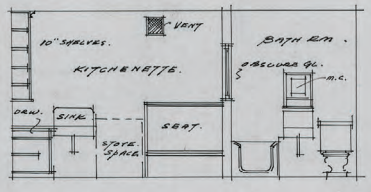
ELEVATION TO VESTIBULE.

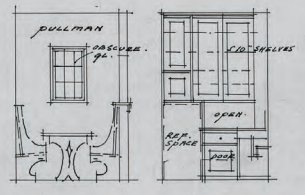


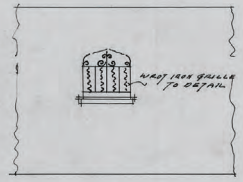
FIRE PLACE DETAIL.
SUITE NO 3. 6. 17. 25.



WEST ELEVATION.

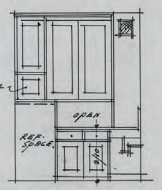




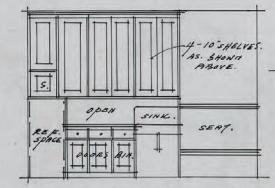


DETAILS. SUITES. No. 4. 11. 10. 20. 28.

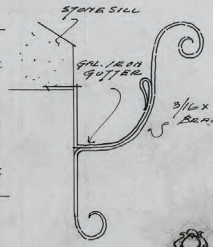
SUITES 2. 6. 17. 25.

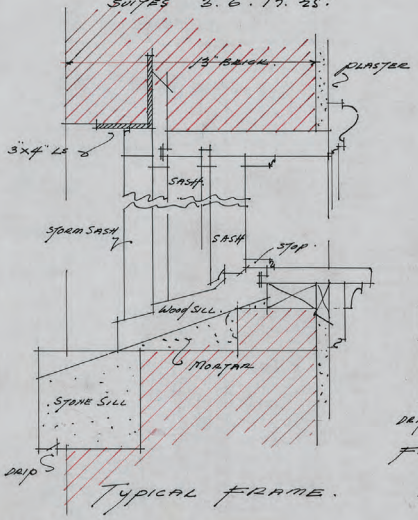


SUITES 27. 16. 24.

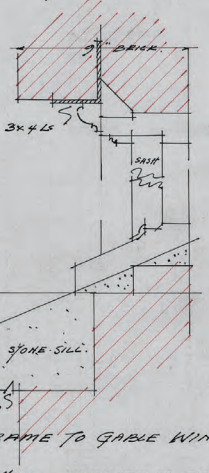


SUITES. 13. 22. 30.

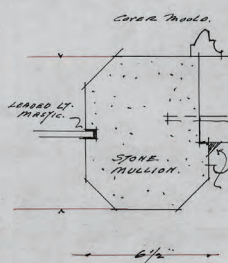




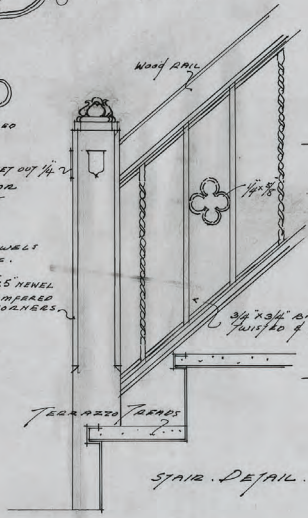
TYPICAL FRAME.



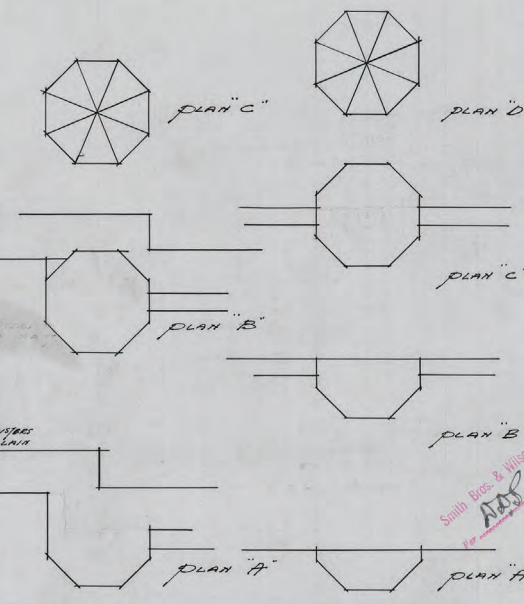
FRAME TO GABLE WINDOWS



ENTRANCE FRAME.



STAIR. DETAIL.



CORNER TURRETS. WALL TURRETS

NOTE. ELEVATIONS TO RMS. ARE OF TYPICAL SUITES. ALL THOSE NOT SHEWN TO BE SIMILAR IN STYLE. CONTRACTO IS TO CHECK ALL DIMENSIONS AT JOB.

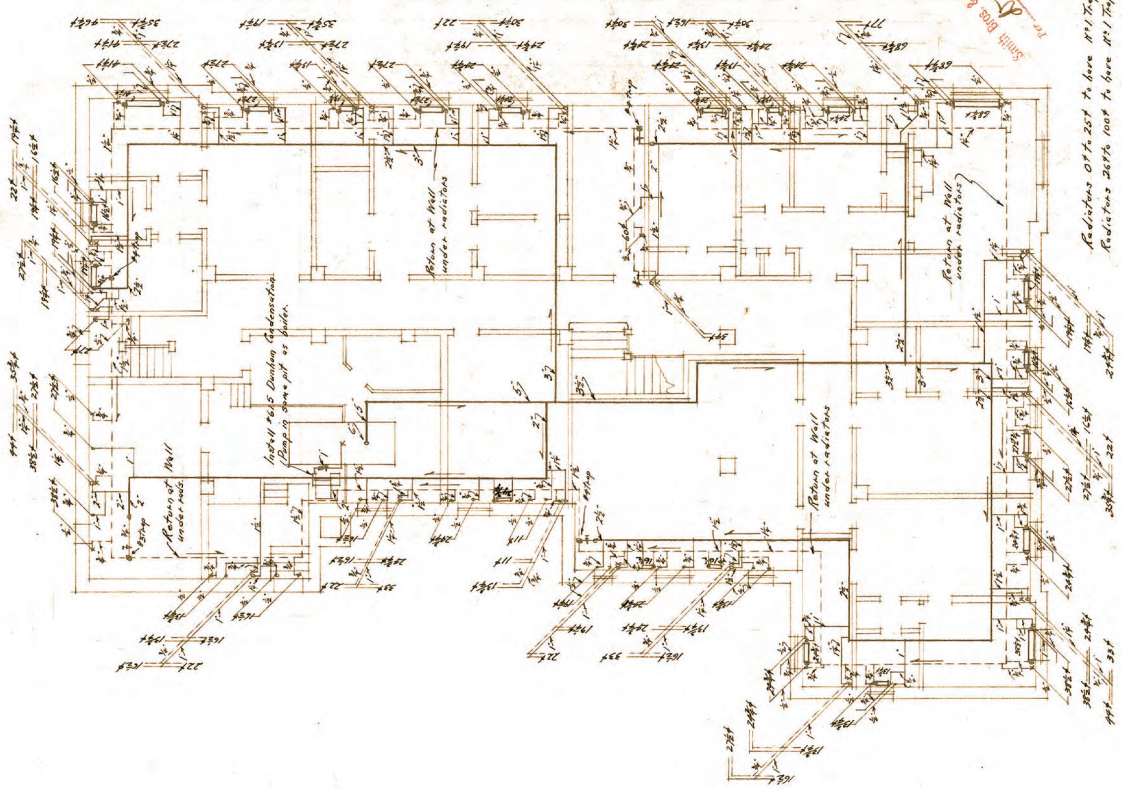
CONTRACT NO 658.
DRAWING NO. 8
SCALE 1/8" 1/4" 1 1/2" 3" = 1 FT.
MADE BY HCS CHECKED
DATE JANUARY 1929.

PROPOSED APARTMENT BLDG.
COR. 14th. AVE. RETALLACK ST. REGINA.
FOR PROVINCIAL APARTMENTS LTD.

W. G. VAN EGMOND
STAN. E. STOREY
ARCHITECTS
REGINA Sask.

8

8-E



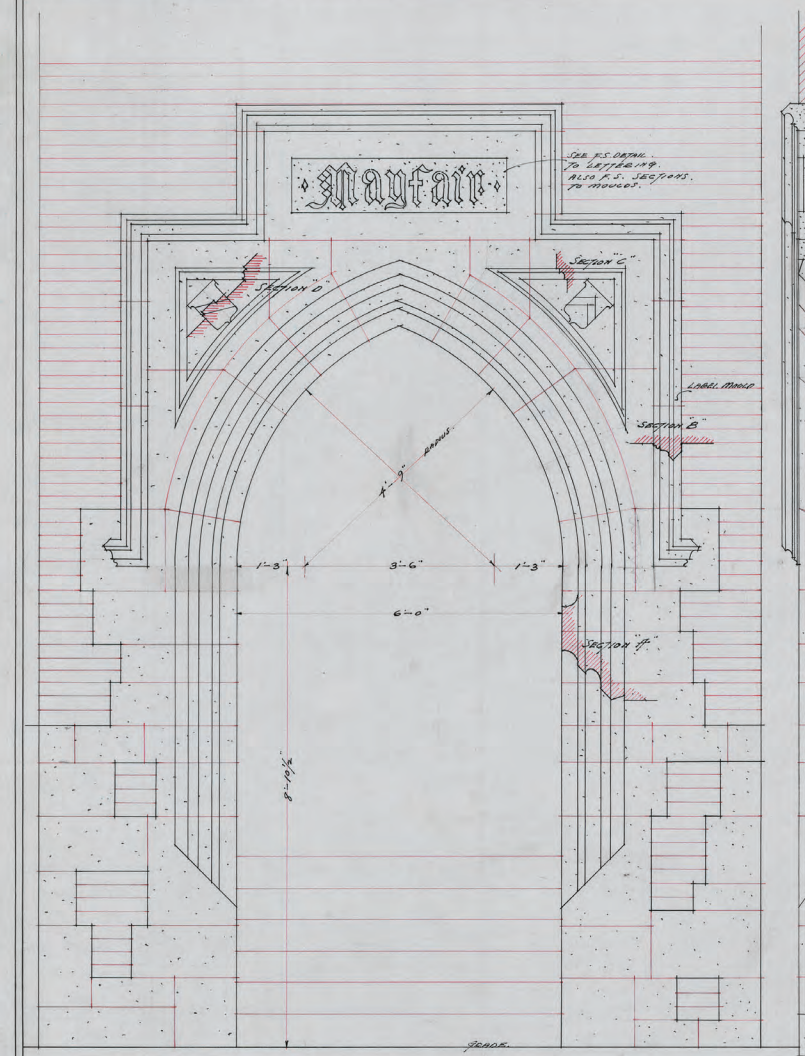
DUNHAM STEAM HEATING PLAN.

·PROPOSED·APARTMENT·BLDG.
COR 14TH AVE·RETALLACK·ST·REGINA.
FOR PROVINCIAL·APARTMENTS·LTD.

W. G. WINEGMOND
·STANE·STOREY·
ARCHITECTS
REGINA SASK.

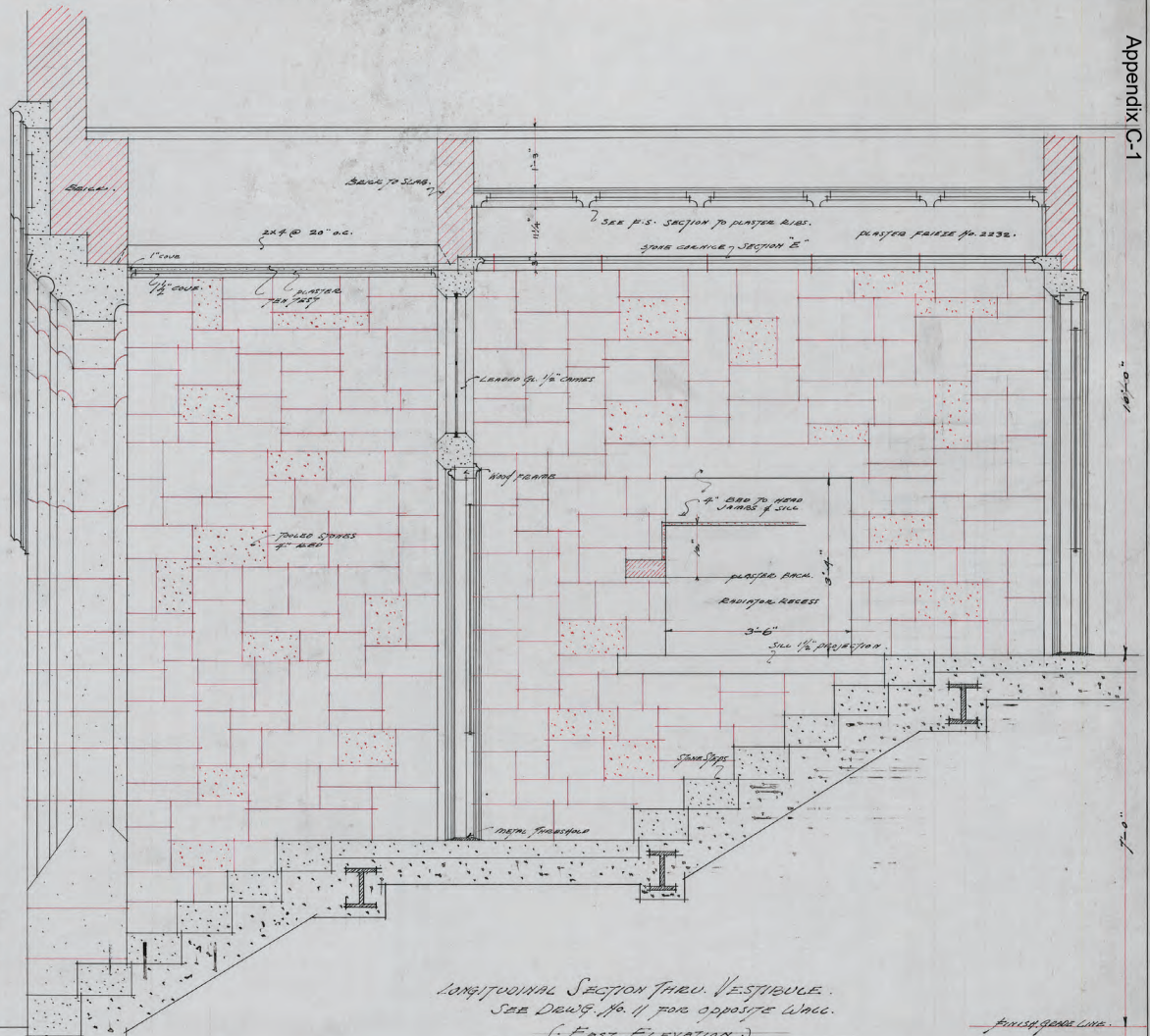
9.

CONTRACT NO. 658
DRAWING NO. W-186
SCALE 1/8 INCH = 1 FOOT
MADE BY
DATE: JANUARY 1929



ELEVATION TO ENTRANCE.

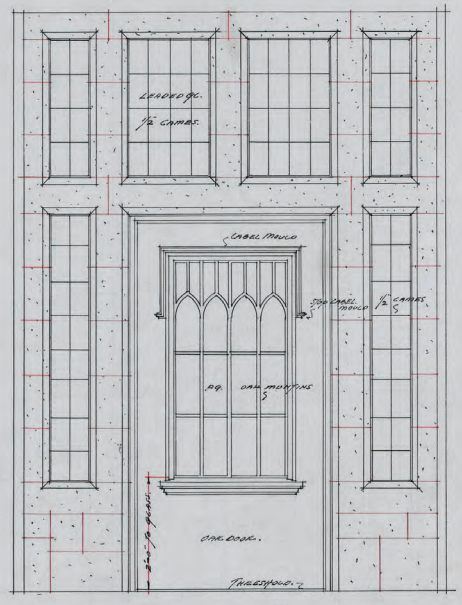
NOTE. STONE JOINTING AS INDICATED TO BE STRICTLY ADHERED TO. NO ALTERATIONS ALLOWED EXCEPT WITH ARCHITECTS APPROVAL. TOOL STONES INDICATED.



LONGITUDINAL SECTION THRU. VESTIBULE.
SEE DRWG. No. 11 FOR OPPOSITE WALL.
(EAST ELEVATION)

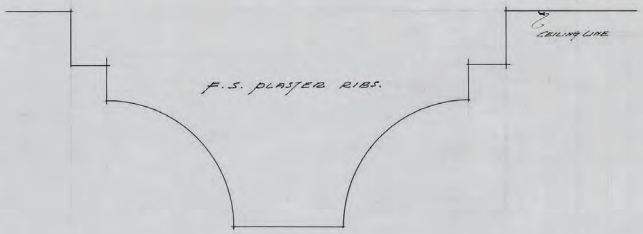
8-E

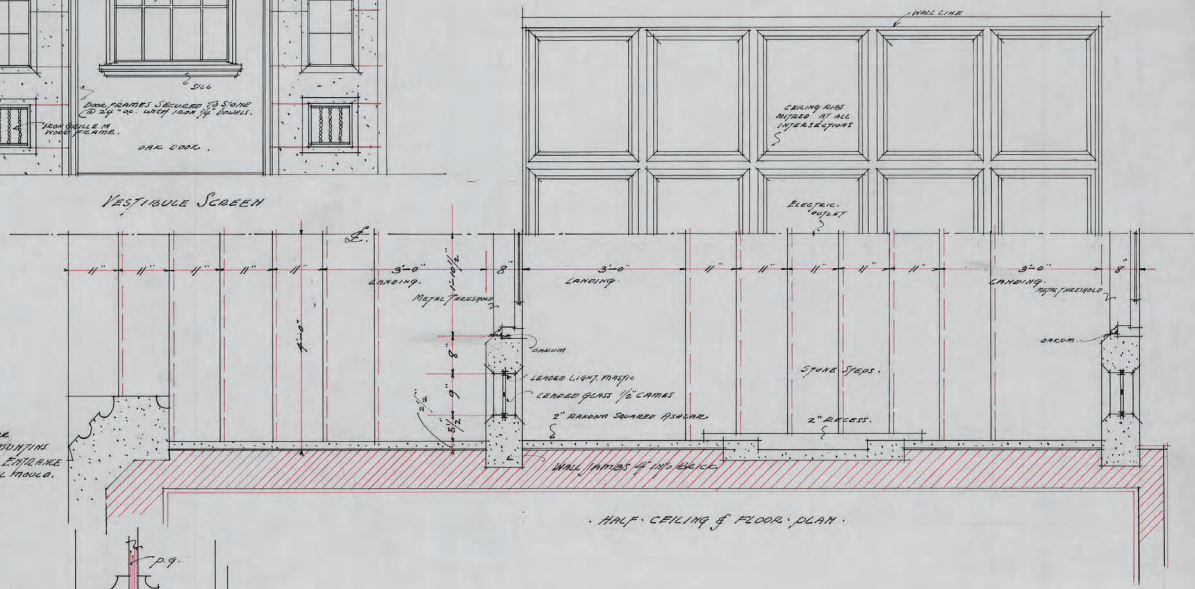
CONTRACT No. 658. DRAWING No. 10 MADE BY H.B. CHECKED SCALE 1/4" = 1'0". DATE MARCH 1929.	PROPOSED APARTMENT BLDG. COR. 14TH AVE. RETALLACK ST REGINA. FOR PROVINCIAL APARTMENTS LTD.	W.C. VAN EGMOND. STAN E. STOREY. ARCHITECTS. REGINA SASK.	10



Entrance Screen.

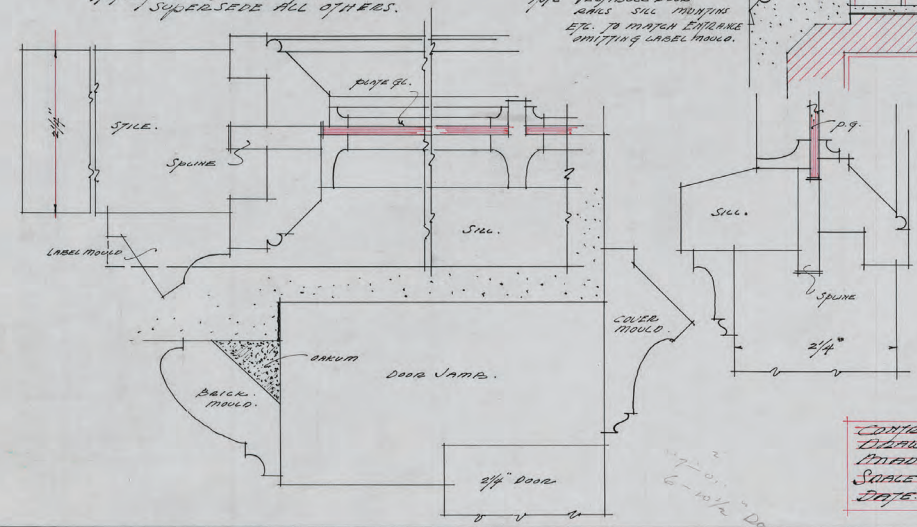
Vestibule Screen





Note-These Door Details Supersede all others.

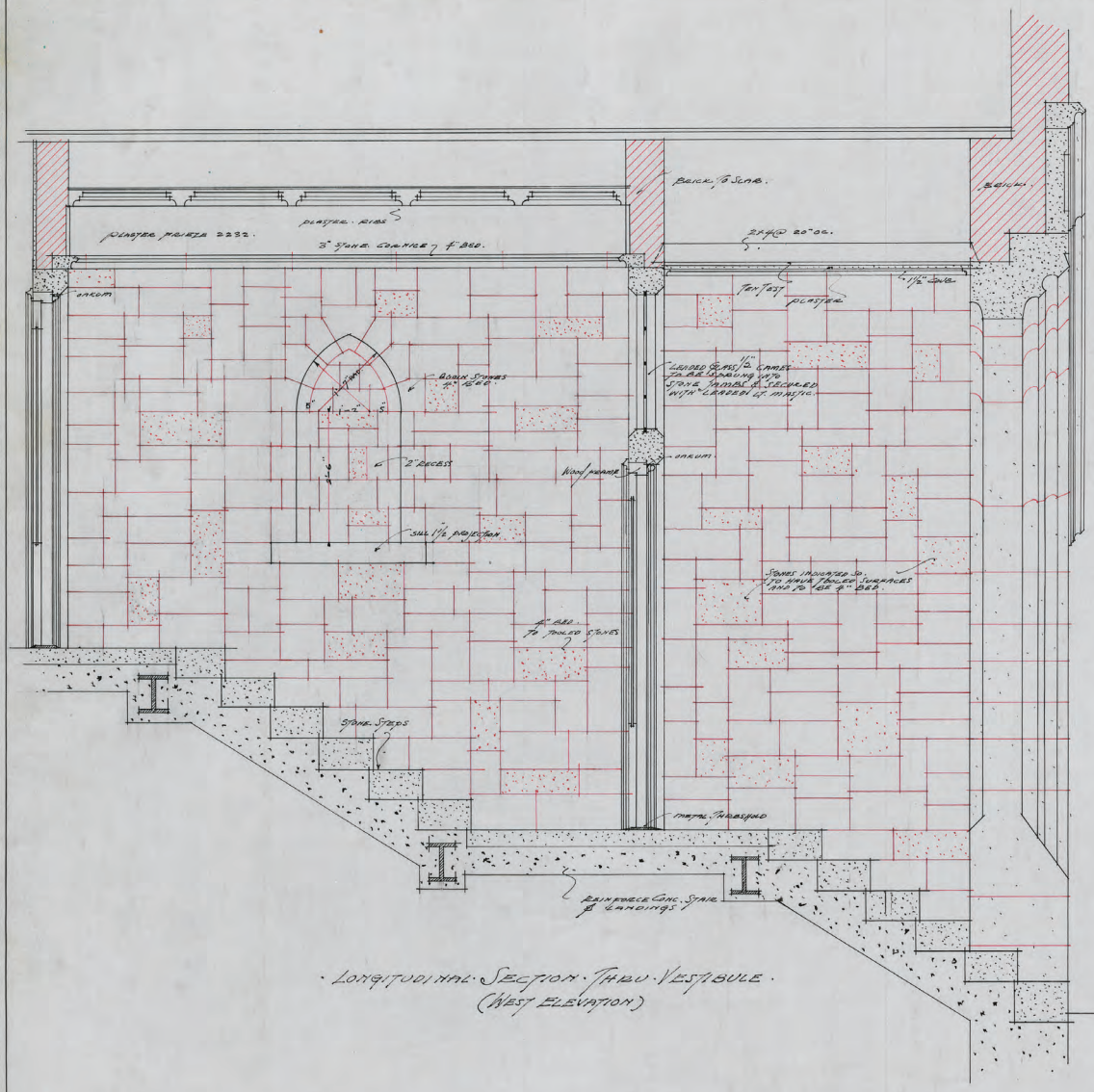
Note Vestibule Door rails sill mutins etc. to match Entrance omitting Label Mould.



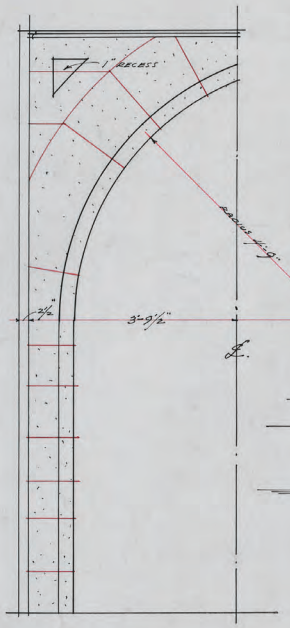
8-E

Contract No. 658. Drawing No. 11. Made By R.E. Cheeseman Scale 3/4" = 1'-0" & 1/2" Date March 1929.	Proposed Apartment Bldg. Cor. 14th Ave. Retallack St. Regina. For Provincial Apartments Ltd.	W. E. Van Egmond. Stan. E. Storey Architects. Regina Sask.

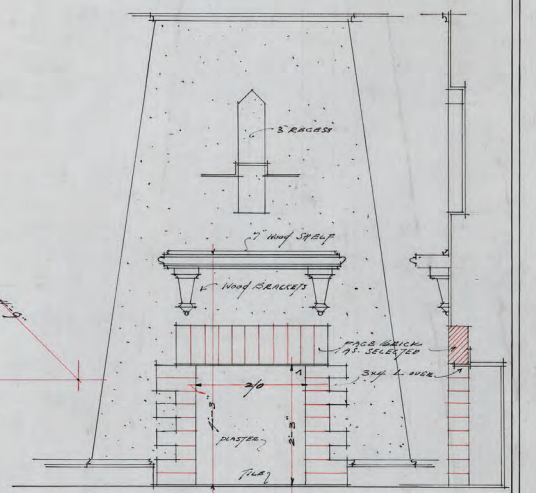
11.

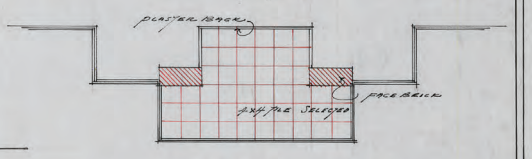


Longitudinal Section Thru Vestibule
(West Elevation)



Entrance Arch (Inside)





¾" Detail To Fireplaces

8-C

Contract No. 658 Drawing No. 12. Scale ¾" = 1'-0" Drawn By KB Checked Date March 1929.	Proposed Apartment Bldg. Cor. 14th Ave. Retallack St. Regina. For. Provincial Apartments Ltd.	W. G. Van Egmond. Stanley Storey Architects Regina Sask.	12

Canada's Historic Places — A Federal, Provincial and Territorial Collaboration

2915 14th Avenue

2915 14th Avenue, Regina, Saskatchewan, S4T, Canada

Formally Recognized: 1999/02/22

Front and side elevations

Main entrance of 2915 14th Avenue

OTHER NAME(S)

2915 14th Avenue

Mayfair Apartments

LINKS AND DOCUMENTS

n/a

CONSTRUCTION DATE(S)

1929/01/01 to 1929/12/31

LISTED ON THE CANADIAN REGISTER: 2006/11/13

STATEMENT OF SIGNIFICANCE

DESCRIPTION OF HISTORIC PLACE

2915 14th Avenue is a Municipal Heritage Property located on a portion of one civic lot in the City of Regina. The property features a four-storey, Chateau-style building, known as the Mayfair Apartments, which was completed in 1929. The building is faced with variegated, dark-brown brick. The designation is limited to the building's exterior.

HERITAGE VALUE

The heritage value of 2915 14th Avenue resides in its architecture, which combines the Chateau style with Scottish Baronial elements. Designed by the noted Regina architectural firm of William Van Egmond and Stan Storey, who also designed at least two other local examples of the Chateau style, the Mayfair Apartments demonstrates an elaborate and consistent application of this style. Constructed from materials and equipment supplied exclusively by local companies, the Mayfair Apartments exhibits elements of the Chateau style, such as the steeply-pitched Mansard roof line with stepped gable and hip roof dormer windows, and elements of the Scottish Baronial style, such as tourelles, turrets, and spires. In Canada, the Chateau style was typically applied to railway hotels and some public buildings prior to the Second World War.

The heritage value of 2915 14th Avenue also lies in its association with Provincial Apartments Ltd., a company created in 1928 by several prominent leaders of the local business community. The company was formed in Regina during a period of economic prosperity and rapid population growth in response to the decision by General Motors of Canada to build an automotive assembly plant in Regina, which involved the relocation of many of its workers from Ontario.

The heritage value of 2915 14th Avenue also resides in its association with several long-term and prominent residents. Several of these residents led distinguished careers in the private, public and

volunteer sectors and achieved regional or provincial prominence. The list includes former Saskatchewan New Democratic Party minister Gordon MacMurchy, who served in Premier Allan Blakeney's cabinet from 1971 until 1982. Business and sportsman Morris Burns also resided here from 1935 until his death in 1987.

The heritage value of 2915 14th Avenue resides in its association with the former 14th Avenue Methodist Church, which was constructed on this site in 1912. The site has an historical connection to the early development of Regina and the formation of the United Church of Canada in 1925, and the merger of the church's congregation with that of Westminster Presbyterian Church.

Source:

City of Regina Bylaw No. 10077.

CHARACTER-DEFINING ELEMENTS

The heritage value of 2915 14th Avenue is associated with the following character-defining elements:
-those elements that reflect the Chateau style, such as steeply-pitched Mansard roof line with stepped gable and hip-roof dormer windows, and recessed main entrance with access through a Gothic-arched opening executed in Tyndall Stone;
-those elements which reflect the Scottish Baronial style, such as tower-like projections at the three street-facing corners and framing the main entrance on the north elevation of the building, and slender decorative tourelles, spires and finials which extend above the roof line;
-those features that speak to the building's use as an apartment building, including the window placement, layout and massing, and brick façade.

RECOGNITION

JURISDICTION

Saskatchewan

RECOGNITION AUTHORITY

Local Governments (SK)

RECOGNITION STATUTE

Heritage Property Act, s. 11(1)(a)

RECOGNITION TYPE

Municipal Heritage Property

RECOGNITION DATE

1999/02/22

HISTORICAL INFORMATION

SIGNIFICANT DATE(S)

n/a

THEME - CATEGORY AND TYPE

FUNCTION - CATEGORY AND TYPE

CURRENT
HISTORIC
Residence
Multiple Dwelling

ARCHITECT / DESIGNER

Van Egmond and Storey

BUILDER

n/a

ADDITIONAL INFORMATION

LOCATION OF SUPPORTING DOCUMENTATION

Heritage Resources Branch Government of Saskatchewan Regina, SK File: MHP 1960

CROSS-REFERENCE TO COLLECTION

FED/PROV/TERR IDENTIFIER

MHP 1960

STATUS

Published

RELATED PLACES

n/a

NEARBY PLACES

Regina Telephone Exchange
1870 Lorne Street, Regina, Saskatchewan
Regina Telephone Exchange is a Provincial Heritage Property located within the City of Regina at...

Saskatchewan Revenue Building
1871 Smith Street, Regina, Saskatchewan
The Saskatchewan Revenue Building is a Provincial Heritage Property located in the city of Regina. ...

2216 Lorne Street

CODE	DESCRIPTION	TOTAL	$/SF	%
				21,200
1000	GENERAL CONDITIONS	$51,600	$2.43	4.23%
2000	SITEWORK TOTAL	$65,921	$3.11	5.40%
3000	CONCRETE TOTAL	$16,718	$0.79	1.37%
4000	MASONRY TOTAL	$27,450	$1.29	2.25%
5000	STEEL TOTAL	$13,000	$0.61	1.07%
6000	CARPENTRY TOTAL	$30,794	$1.45	2.52%
7000	WEATHERPROOFING TOTAL	$47,550	$2.24	3.90%
8000	DOORS & WINDOWS TOTAL	$149,400	$7.05	12.24%
9000	FINISHES TOTAL	$76,807	$3.62	6.29%
10000	SPECIALTIES TOTAL	$0	$0.00	0.00%
11000	EQUIPMENT TOTAL	$0	$0.00	0.00%
12000	FURNISHINGS TOTAL	$0	$0.00	0.00%
13000	SPECIAL CONSTRUCTION TOTAL	$0	$0.00	0.00%
14000	CONVEYING SYSTEMS TOTAL	$0	$0.00	0.00%
15000	MECHANICAL TOTAL	$91,384	$4.31	7.49%
16000	ELECTRICAL TOTAL	$150,237	$7.09	12.31%
	Subtotal	$720,863	$34.00	59.06%
	OVERHEAD & PROFIT (8%)	$57,669	$17.11	29.72%
	CONSTRUCTION TOTAL	$778,532	$51.12	88.79%
	Project Management	$15,571	$4.62	8.03%
	DESIGN FEES 5% of construction costs)	$38,927	$1.84	3.19%
	SUBTOTAL	**$833,029**		
	GST @ 5%	$41,651	$12.36	21.47%
	TOTAL REHABILITATION COST	**$874,680**	$57.57	100.00%

MAYFAIR APARTMENTS UPGRADE
OPINION OF PROBABLE CONSTRUCTION COST

Mayfair Apartment Upgrades

Electrical Service Upgrade, 600 Amp New Service, on-site transformer, New Switch Gear/Distrib Breaker Boxes/Unit Wiring
Bsmt Sanitary/Storm Line & Full Stack Replacement
XFR drainage lines in basement slab & Stacks throughout
Northeast Fire Damage Repair/Window Rehab/Masonry Rehab
Window and interior trim replacement at fire damaged area,
Select window rehab, wood storm sash replacement, ext painting
Construction Data

Basement Floor Area =	5300 s.ft.
Ground Floor Area =	5300 s.f.
2nd Floor Area =	5300 s.f.
3rd Floor Area =	5300 s.f.

Structure: Brick exterior bearing walls, reinforced concrete bsmt. foundaiton wall and ground floor construction, steel pan waffle slab framing supporting a wood frame attic.

Cladding: wire cut red face brick on principal elev, common brick elsew.
Windows: Original muntined sash wood windows & vinyl storm sash
Roof Cover: Original built-up roof w/ patches
Interiors: Plaster on gypsum block & lath/plaster on wood studs, wood trim
Plumbing: cast iron drain lines, galv. Supply, cast iron det. at bsmt.
Heating: hot water w/ origninal cast iron radiators w/ new ci boiler
Fire Protection: none
chimneys (1): Brick
electrical: New Service/switchgear/Distribution required

2020-02-17

	CODE	DESCRIPTION	Unit rate	Unit	Quantity	Factor	TOTAL	$/SF	%
								21,200	SF
1000		***GENERAL CONDITIONS***							
	1010	FIELD SUPERVISION (Stack and Bsmt Drain Line Replacement)	$65	hr.	65		$4,225	$0.20	0.35%
	1020	GENERAL LABOUR (Stack and Bsmt Drain Line Replacement)	$40	hr.	180		$7,200	$0.34	0.59%
	1010	FIELD SUPERVISION (Electrical Service Upgrade and Distribution)	$65	hr.	45		$2,925	$0.14	0.24%
	1020	GENERAL LABOUR (Electrical Service Upgrade and Distribution)	$40	hr.	122		$4,880	$0.23	0.40%
	1010	FIELD SUPERVISION (Furr-ins and Fire-stopping)	$65	hr.	72		$4,680	$0.22	0.38%
	1020	GENERAL LABOUR (Furr-ins and Fire-stopping)	$40	hr.	156		$6,240	$0.29	0.51%
	1030	EMPLOYEE TRAVEL	$0				$0	$0.00	0.00%
	1040	INSURANCE	$5,500	lot	1		$5,500	$0.26	0.45%
	1070	BONDS	$6,500	lot	0		$0	$0.00	0.00%
	1080	CONCRETE TESTS	$600	allow	1		$600	$0.03	0.05%
	1090	OTHER TESTS	$0				$0	$0.00	0.00%
	1100	SITE OFFICE EQUIPMENT	$0				$0	$0.00	0.00%
	1110	SURVEYS	$0		0		$0	$0.00	0.00%
	1120	SAFETY EQUIPMENT	$0		1		$0	$0.00	0.00%
	1130	SMALL TOOLS	$600	allow	1		$600	$0.03	0.05%
	1140	PHONES & FAXES	$0		1		$0	$0.00	0.00%
	1150	DRAWINGS	$0				$0	$0.00	0.00%
	1155	ENGINEERING(temporary support)	$3,000	allow	0		$0	$0.00	0.00%
	1160	PRINTING & COPIES	$0	total	1		$0	$0.00	0.00%
	1170	PHOTOGRAPHS	$0				$0	$0.00	0.00%
	1180	TEMPORARY OFFICES	$0	lot	0		$0	$0.00	0.00%
	1190	TEMPORARY TOILETS	$0	lot	0		$0	$0.00	0.00%
	1200	TEMPORARY WATER	$0				$0	$0.00	0.00%
	1210	TEMPORARY POWER SETUP	$0	lot	0		$0	$0.00	0.00%
	1220	TEMPORARY POWER ONGOING	$0	lot	0		$0	$0.00	0.00%
	1230	TEMPORARY HEAT	$0				$0	$0.00	0.00%
	1240	TEMPORARY ROADS	$0				$0	$0.00	0.00%
	1250	WATER PUMPING (Temporary& phased diversion of drain flow for pipe replacement project)	$2,400	allow	1		$2,400	$0.11	0.20%
	1260	SCAFFOLD ACCESS -	$17,000	lot	0		$0	$0.00	0.00%
	1270	FINISH PROTECTION(tarping during design ph)	$0				$0	$0.00	0.00%
	1280	SNOW REMOVAL	$0				$0	$0.00	0.00%
	1290	RENTALS (shoring/bracing)	$2,000	lot	0		$0	$0.00	0.00%
	1300	RUBBISH REMOVAL BINS (DURING CONSTRUCTION)	$800	bin	2		$1,600	$0.08	0.13%
	1310	FINAL CLEANUP	$1,000	lot	1		$1,000	$0.05	0.08%
	1320	DELIVERIES	$0				$0	$0.00	0.00%
	1340	SECURITY (gate/fence)	$0		0		$0	$0.00	0.00%
	1350	PERMITS & FEES (ESTIMATED)	$5,700		1		$5,700	$0.27	0.47%
	1360	HOARDING	$0		0		$0	$0.00	0.00%
	1370	CRANE & OPERATOR (High Lift for masonry/sheet metal/window rehab access)	$90	hr.	45		$4,050	$0.19	0.33%
	1380	HOIST & OPERATOR	$0				$0	$0.00	0.00%
	1400	SHORING/TEMPORARY SUPPORT	$110	ln.ft.	0		$0	$0.00	0.00%
1000		**GENERAL CONDITIONS TOTAL**					**$51,600**	**$2.43**	**4.23%**

	CODE	DESCRIPTION	Unit rate	Unit	Quantity	Factor	TOTAL	$/SF	%
								21,200	SF
2000		***SITEWORK***							
	2050	CLEARING	0	hr.	0		$0	$0.00	0.00%
	2100	DEMOLITIONS (basement 4" cast iron sanitary/storm line)	13	ln.ft.	410	1.4	$7,462	$0.35	0.61%
	2100	DEMOLITIONS (basement 6" cast iron sanitary/storm line)	21	ln.ft.	120	1.4	$3,528	$0.17	0.29%
	2100	DEMOLITIONS (bsmt. Partitions, plumbing fixtures for pipe replacement)	3	sq.ft.	5280	1.4	$22,176	$1.05	1.82%
	2100	DEMOLITIONS (Existing elec service/switchgear, distribution switchgear)	65	hr.	34	1	$2,210	$0.10	0.18%
	2100	DEMOLITIONS (Roof surface)	2	sq.ft.	5300	1	$10,600	$0.50	0.87%
	2120	TEMPORARY FLOOR BRACING	0	hr.	0	1	$0	$0.00	0.00%
	2150	SLAB/CONCRETE REMOVAL	0	sq.ft.	0	1.4	$0	$0.00	0.00%
	2200	BULK EXCAVATION & TRUCKING	0	hr.	0		$0	$0.00	0.00%
	2210	NATIVE BACKFILL	0	hr.	0		$0	$0.00	0.00%
	2220	GRADING	0	hr.	0		$0	$0.00	0.00%
	2230	GRANULAR DRAIN PIPE BASE	1.5	ln.ft.	630	1.4	$945	$0.04	0.08%
	2230	GRANULAR FOOTING/SLAB BASE	2	sq.ft.	650	1.4	$1,300	$0.06	0.11%
	2260	FOOTING EXCAVATION(hand excavation/tight conditions)	150	hr.	80		$12,000	$0.57	0.98%
	2270	SERVICE EXCAVATION (bldg sewer to street connection)	100	hr.	30		$3,000	$0.14	0.25%
	2270	SERVICE EXCAVATION (New elec service & ground rod instllation)	100	hr.	21		$2,100	$0.10	0.17%
	2280	SITE GRADING (at service excavation lines)	100	hr.	6		$600	$0.03	0.05%
	2300	SHOTCRETE AND UNDERPINNING					$0	$0.00	0.00%
	2400	DRAIN TILE	$0		0		$0	$0.00	0.00%
	2500	SITE DRAINAGE & CATCH BASINS					$0	$0.00	0.00%
	2530	ON SITE SERVICES(PUMPED SEPTIC FIELD)	$0		0		$0	$0.00	0.00%
	2550	OFF SITE SERVICES (min. 1" water supply)	$0		0		$0	$0.00	0.00%
	2560	SITE FILLS					$0	$0.00	0.00%
	2570	CIVIL WORK					$0	$0.00	0.00%
	2575	CUTTING & CORING	$0		0		$0	$0.00	0.00%
	2600	DRIVEWAYS	$0	hr.	0		$0	$0.00	0.00%
	2610	SITE PAVERS	$0		0		$0	$0.00	0.00%
	2620	SIDEWALKS & PATIOS (including bollard)	$0	lot	0		$0	$0.00	0.00%
	2650	RETAINING WALLS					$0	$0.00	0.00%
	2700	FENCES & GATES	$0	lot	0		$0	$0.00	0.00%
	2760	WOOD RAMPS					$0	$0.00	0.00%
	2770	PLAYGROUND EQUIPMENT					$0	$0.00	0.00%
	2800	LANDSCAPING	$0		0		$0	$0.00	0.00%
2000		**SITEWORK TOTAL**					**$65,921**	**$3.11**	**5.40%**
3000		***CONCRETE***							
	3100	REINFORCED CONCRETE COLUMN FOOTINGS (3'x3'x12")	$0.00	footing	0	1.44	$0	$0.00	0.00%
	3110	REINFORCED CONCRETE FOUND WALL	$0.00	sq.ft.	0	1.44	$0	$0.00	0.00%
	3115	REINFORCED CONCRETE STRIP FOOTING	$0.00	ln.ft.	0	1.44	$0	$0.00	0.00%
	3116	REINFORCED BASEMENT SLAB (re-instatment for pipe replacement)	$9.00	sq.ft.	700	1.44	$9,072	$0.43	0.74%
	3116	REINFORCED BASEMENT SLAB (re-instatment for wall underpinning replacement)	$9.00	sq.ft.	590	1.44	$7,646	$0.36	0.63%
	3117	CRAWLSPACE 2" WATERPROOFING CONCRETE CAP	$1.00	sq.ft.	0	1.44	$0	$0.00	0.00%
	3150	EXPANSION JOINTS					$0	$0.00	0.00%
	3200	REINFORCING STEEL(Wall dowels to ex. Foundation wall)	$0.00	dowel	0		$0	$0.00	0.00%
	3200	REINFORCING STEEL(angle dowels to exterior wall)	$0.00	dowel	0		$0	$0.00	0.00%
	3200	REINFORCING STEEL(strongback dowels to parapet roof slab)	$0.00	dowel	0		$0	$0.00	0.00%
	3600	ACCESSORIES					$0	$0.00	0.00%
	3700	HARDNERS & CURING					$0	$0.00	0.00%

3000	**CONCRETE TOTAL**					**$16,718**	**$0.79**	**1.37%**

	CODE	DESCRIPTION	Unit rate	Unit	Quantity	Factor	TOTAL	$/SF	%
								21,200	SF
4000		***MASONRY***							
*	4100	SELECTIVE BRICK REPOINTING/REPAIR (Entry wall, parapet mortar joint repairs, 10% selective repointing)	$45.00	sq.ft.	610	1	$27,450	$1.29	2.25%
	4200	GLASS BLOCKS	$0.00				$0	$0.00	0.00%
	4300	ACCESSORIES	$0.00				$0	$0.00	0.00%
	4440	STONEWORK	$0.00	sq.ft.	0	1.44	$0	$0.00	0.00%
			$0.00						
4000		**MASONRY TOTAL**					**$27,450**	**$1.29**	**2.25%**
	CODE	**DESCRIPTION**	**Unit rate**	**Unit**	**Quantity**	**Factor**	**TOTAL**	**$/SF**	**%**
								21,200	SF
5000		***STEEL & ORNAMENTAL METALS***							
	5400	RAINWATER LEADER REPAIR/GUTTER REPAIRS-PREP/PAINTING	$13,000.00	lot	1	1	$13,000	$0.61	1.07%
*	5600	NEW LOWER SHEET METAL CORNICE	$600.00	ln.ft.	0	1	$0	$0.00	0.00%
	5700	ENTRY GATES	$0.00	ea.	0	1	$0	$0.00	0.00%
	5800	FLAGPOLE REPLACEMNET	$0.00	ea.	0	1	$0	$0.00	0.00%
	5900	PARAPET SHEET METAL CAP & FACE	$60.00	ln.ft.	0	1	$0	$0.00	0.00%
5000		**STEEL TOTAL**					**$13,000**	**$0.61**	**1.07%**
	CODE	**DESCRIPTION**	**Unit rate**	**Unit**	**Quantity**	**Factor**	**TOTAL**	**$/SF**	**%**
								21,200	SF
6000		***CARPENTRY***							
	6100	WOOD TRIM	$0	lot	0	1	$0	$0.00	0.00%
	6100	PATCH/REPAIR TO WALLS AT PIPE EXCAVATION AREAS	$4	sq.ft.	5280	1	$21,120	$1.00	1.73%
	6100	FURR-INS AND REMOVAL/REPLACEMETN TO DISTURBED FINISHES FOR NEW SERVICES (29 units)	$8	sq.ft.	870	1.39	$9,674	$0.46	0.79%
*	6300	INTERIOR STAIR CODE-COMPLIANT PIPERAIL EXTENSION	$23,000	lot	0	1	$0	$0.00	0.00%
	6300	EX. BALUSTRADE (W/ CODE UPGRADES RETENTION)	$0	sq.ft.	0	1	$0	$0.00	0.00%
*	6300	INTERIOR STAIR/ ENTRY RETENTION & UPGRADE	$1,200	lot	0	1	$0	$0.00	0.00%
6000		**CARPENTRY TOTAL**					**$30,794**	**$1.45**	**2.52%**

	CODE	DESCRIPTION	Unit rate	Units	Quantity	Factor	TOTAL	$/SF	%
								21,200	SF
7000		***WEATHERPROOFING***							
	7100	DAMPROOFING	$0	sq.ft.	0	1.44	$0	$0.00	0.00%
	7200	BUILDING INSULATION	$0	sq.ft.	0	1.44	$0	$0.00	0.00%
	7330	2 ply SBS ROOF SURFACE REPLACEMENT (Deck repair/3" rigid insul/substrate bd/2 ply SBS)	$47,550	lot	1	1	$47,550	$2.24	3.90%
	7500	FLASHING & SHEET METAL (parapet flashing)	$0	ln.ft.	0	1.44	$0	$0.00	0.00%
	7650	GUTTERS, DOWNPIPES	$0	ln.ft.	0	1.44	$0	$0.00	0.00%
	7700	ALUM SIDING	$0		0	1	$0	$0.00	0.00%
	7750	WOOD SOFFITS	$0	lot	0	1	$0	$0.00	0.00%
	7900	CHAULKING	$0	lot	0	1	$0	$0.00	0.00%
7000		**WEATHERPROOFING TOTAL**					**$47,550**	**$2.24**	**3.90%**
8000		***DOORS & WINDOWS***							
*	8100	WOOD WINDOW REHAB DISTRIBUTED OVER ALL FACADES	$900	ea.	16	1	$14,400	$0.68	1.18%
*	8100	WOOD STORM SASH REPLACEMENT	$1,000	ea.	135	1	$135,000	$6.37	11.06%
*	8300	RESIDENTIAL TILED ENTRY ALCOVE RESTORATION	$3,600.00	lot	0	1	$0	$0.00	0.00%
*	8300	COMMERCIAL TILED ENTRY ALCOVE RESTORATION	$4,400.00	ea.	0	1	$0	$0.00	0.00%
*	8300	WD STOREFRONT RESTORATION W/ CLEARSTORY & LEADED LIGHT CLEARSTORY RESTORATION	$1,700.00	ln.ft.	0	1	$0	$0.00	0.00%
	8700	DOOR/KITCHEN HARDWARE	$0	lot	0	1	$0	$0.00	0.00%
*	8800	SKYLIGHT/ VENTILATORS REPLACEMENT & RE-INSTATEMENT W/ CONTEMPORARY NEW GLAZING	$70,000	ea.	0	1	$0	$0.00	0.00%
8000		**DOORS & WINDOWS TOTAL**					**$149,400**	**$7.05**	**12.24%**
9000		***FINISHES***							
	9670	CERAMIC TILE WALLS(bathrooms/kitchen splashback)	$0.00	sq.ft.	0	1	$0	$0.00	0.00%
	9670	NEW SHEET VINYL FLOORING THROUGHOUT BASEMENT	$5.70	sq.ft.	2600	1.39	$20,600	$0.97	1.69%
	9870	NEW GWB (reinstate GWB finishes at service system rehab & for furr-ins)	$6.00	sq.ft.	1210	1.39	$10,091	$0.48	0.83%
	9800	EXTERIOR PAINTING	$40,000.00	lot	1	1	$40,000	$1.89	3.28%
	9900	INTERIOR FINISHING (wall repair at pipe replacement areas)	$2.00	sq.ft.	2200	1.39	$6,116	$0.29	0.50%
	9950	SEALING	$0.00	lot	0	1	$0	$0.00	0.00%
9000		**FINISHES TOTAL**					**$76,807**	**$3.62**	**6.29%**

	CODE	DESCRIPTION	Unit rate	Units	Quantity	Factor	TOTAL	$/SF	%
								21,200	SF
10000		***SPECIALTY ITEMS***							
	10250	FIREPLACE FACES	$0.00	lot	0	1	$0	$0.00	0.00%
	10500	BATH ACCESSORIES	$0.00	lot	0	1	$0	$0.00	0.00%
	10550	MIRRORS	$0.00	lot	0	1	$0	$0.00	0.00%
	10700	STAINED AND SANDBLAST GLASS	$0.00	sq.ft.	0	1	$0	$0.00	0.00%
	10850	SHELVING	$0.00	lot	0	1	$0	$0.00	0.00%
	10920	NUMBERS & SIGNS	$0.00	lot	0	1	$0	$0.00	0.00%
	10950	SHOWER DOORS	$0.00	lot	0	1	$0	$0.00	0.00%
10000							**$0**	**$0.00**	**0.00%**
11000		***EQUIPMENT***							
	11200	APPLIANCES	$0.00	lot	0	1	$0	$0.00	0.00%
	11250	HOOD FANS	$0.00	lot	0	1	$0	$0.00	0.00%
	11600	CABINETS & VANITIES	$0	lot	0	1	$0	$0.00	0.00%
	11700	BUILT INS	$0	lot	0	1	$0	$0.00	0.00%
	11800	LAMINATE COUNTERS	$0	ln.ft.	0	1	$0	$0.00	0.00%
11000		**EQUIPMENT TOTAL**					**$0**	**$0.00**	**0.00%**
12000		***FURNISHINGS***							
	12300	FURNITURE					$0	$0.00	0.00%
	12500	WINDOW COVERINGS					$0	$0.00	0.00%
12000		**FURNISHING TOTAL**					**$0**	**$0.00**	**0.00%**
13000		***SPECIAL CONSTRUCTION***							
*	13200	NEON SIGN - SUPPLY & INSTALL	$60,000.00	ea	0	1	$0	$0.00	0.00%
	13500	OUT BUILDINGS					$0	$0.00	0.00%
	13800	PONDS					$0	$0.00	0.00%
13000		**SPECIAL CONSTRUCTION TOTAL**					**$0**	**$0.00**	**0.00%**

	CODE	DESCRIPTION	Unit rate	Units	Quantity	Factor	TOTAL	$/SF	%
								21,200	SF
14000		***CONVEYING SYSTEMS***							
	14100	ELEVATOR					$0	$0.00	0.00%
14000		**CONVEYING SYSTEMS TOTAL**					**$0**	**$0.00**	**0.00%**
15000		***MECHANICAL***							
	15200	PLUMBING WORK(New 4" dia cast iron bsmt sanitary/storm line)	$72.50	ln.ft.	410	1.31	$38,940	$1.84	3.19%
	15220	PLUMBING WORK(New 6" dia cast iron bsmt sanitary/storm line)	$56.90	ln.ft.	120	1.31	$8,945	$0.42	0.73%
	15220	PLUMBING FIXTURES	$1,170.00	fixture	36	0	$0	$0.00	0.00%
	15220	NEW SEWER/STORM CONNECTION TO STREET MAIN	$3,500.00	lot	1	1	$3,500	$0.17	0.29%
	15300	SPRINKLERS	$0.00	sq.ft.	0	1.44	$0	$0.00	0.00%
	15400	HVAC REPAIRS					$0	$0.00	0.00%
	15450	VENTILATION	$0	lot	1	1	$0	$0.00	0.00%
	1550	HOT WATER HEATING (condensate line replacement in boiler room)	$40,000.00	lot	1	1	$40,000	$1.89	3.28%
	15600	GAS LINES					$0	$0.00	0.00%
	15900	SPECIAL SYSTEM	$0.00	lot	0	1	$0	$0.00	0.00%
15000		**MECHANICAL TOTAL**					**$91,384**	**$4.31**	**7.49%**
16000		***ELECTRICAL***							
	16100	ELECTRICAL WORK (New SaskPower Service Connection)	$22,000.00	Allow	1	1	$22,000	$1.04	1.80%
	16100	ELECTRICAL WORK (3 PH, 120/208 V, 600 Amp Service Equipment)	$12,600.00	ea	1	1.39	$17,514	$0.83	1.43%
	16100	ELECTRICAL WORK (Grounding rod, cable, foundation connector system)	$690.00	ea	1	1.39	$959	$0.05	0.08%
	16100	ELECTRICAL WORK (Service Switchgear)	$7,600.00	ea.	1	1.39	$10,564	$0.50	0.87%
	16100	ELECTRICAL WORK (Distribution Switchgear)	$3,980.00	ea.	1	1.39	$5,532	$0.26	0.45%
	16100	ELECTRICAL WORK (Transformer, Dry Type, 50 kva)	$5,700.00	ea.	1	1.39	$7,923	$0.37	0.65%
	16100	ELECTRICAL WORK (Circuit Breakers, 240 -480 V, 125-225 Amp)	$1,290.00	ea.	8	1.39	$14,345	$0.68	1.18%
	16100	ELECTRICAL WORK (Distribution throughout space - new unit breaker boxes within old and new wire in ex conduit)	$3.50	sq.ft.	20,400	1	$71,400	$3.37	5.85%
	16200	LIGHTING FIXTURE ALLOWANCE	$0.00	lot	0	1	$0	$0.00	0.00%
	16200	CUSTOM LIGHT FIXTURES - REMAINING BALANCE	$0.00	lot.	0	1	$0	$0.00	0.00%
*	16300	FAÇADE ILLUMINATION	$20,000.00	lot.	0	1	$0	$0.00	0.00%
	16400	FIRE ALARM SYSTEM	$0.00	lot.	0	1	$0	$0.00	0.00%
	16600	SECURITY ALARM SYSTEM	$0.00	lot.	0	1	$0	$0.00	0.00%
	16800	TELEPHONE	$0.00	lot.	0	1	$0	$0.00	0.00%
16000		**ELECTRICAL TOTAL**					**$150,237**	**$7.09**	**12.31%**

Appendix C-2

ELIGIBLE WORK ITEMS **2915 14th Avenue** **Mayfair Apartment**	**ESTIMATED COST**
Plumbing System Upgrade Northeast Corner Fire Damage Remediation Electrical Service and Distribution Upgrade Heating System Upgrade Roof Surface Replacement Exterior Wood Window & Trim Painting New Wood Storm Sash Masonry Repointing	
TOTAL ESTIMATE OF ELIGIBLE COSTS	**$ 833,047.30**

2019 Annual Debt Report

Date	June 10, 2020
To	Finance and Administration Committee
From	Financial Strategy & Sustainability
Service Area	Financial Services
Item No.	FA20-11

RECOMMENDATION

The Finance and Administration Committee recommends that City Council:

Receive and file this report at its June 24, 2020 meeting.

ISSUE

Debt management provides a long-term view of the City's debt, with a focus on addressing the future funding requirements of the City of Regina. It responds directly to the "Achieve long-term financial viability" Community Priority and the Financial Policies section in *Design Regina: The Official Community Plan* (OCP) and is intended to ensure the City can deliver on all the Community Priorities in a financially responsible way.

The City's Debt Management Policy provides formal guidance regarding authorities, debt structural features, target debt ratios and other conditions and strategies related to the use of debt. The policy also requires the Director of Financial Services to provide an annual report to City Council on the status of City debt in the context of its debt limit and debt ratios to help determine the reasonability and affordability of debt.

IMPACTS

Over the years, the City of Regina has demonstrated strong financial management, balancing service level sustainability with affordability. Maintaining long-term financial viability and service sustainability is a key challenge facing the City. Financial practices and policies already in place will support this work.

The City uses a traditional approach in issuing debt. Debt is not used for ongoing operating expenditures but is mainly reserved for large capital projects.

The analysis completed by Administration and presented in the attached report confirms that all past debt issuances and obligations are affordable and allow the City to meet its current needs as per the criteria identified in the Debt Management Policy. The repayment of external debt and the related interest costs are budgeted for in the annual operating budget of the Utility and General Operating Funds. The external financing requirements for the Utility Fund are accommodated within the long-term utility financial model and funded through water rates. Principal and interest payments of debt undertaken for General Fund capital is included in annual operating budgets.

The City has a number of service partners whose financial results are consolidated with the City's financial reporting, such as Buffalo Pound Water Treatment Corporation (BPWTC) and Regina Exhibition Association Limited (REAL). Although these entities are responsible for the repayment of the debt they take on, the debt they borrow counts against the City's overall debt limit and may limit the ability of the City to access debt as a funding source for future capital projects.

This report does not result in any new debt being issued or approved. As new debt is considered in the future, it will require City Council approval. For each new debt issue, Administration will review and analyze the financial capacity to service new debt as part of the decision-making process. Also, it is important to note that City Council always retains the ability to adjust mill rates and utility rates to accommodate new debt servicing requirements from time to time.

Periodic reviews of debt levels and related policies are required to ensure the City's debt is effectively managed. The current Debt Management Policy and other financial policies were recently reviewed and updated.

OTHER OPTIONS

None with respect to this report.

COMMUNICATIONS

None with respect to this report.

DISCUSSION

The Annual Debt Report (Appendix A) provides details on the current and projected debt of the City. Due to strong financial practices, such as the Debt Management Policy, planned and sustainable debt issuances continue to be maintained. The City's consistent and strong credit rating of AAA reflects a strong commitment by the City to prudent fiscal planning through positive budgetary performance as well as strong financial management.

Key highlights from the Annual Debt Report include:

- The total debt outstanding at December 31, 2019 is $302.6 million (67 per cent of debt limit).
- The current debt is planned debt.
- $12 million in debt was issued in 2019 to repay a balloon payment on General Fund Capital debt.
- The projected debt for 2020 is $315 million (70 per cent of debt limit).
    - The projected increase includes planned debt included in the 2020 Budget and the full amount of the REAL loan guarantee.
- With the exception of the debt servicing ratio, all ratios fall within the Debt Management Policy targets at current and projected debt levels.
    - Debt servicing increased over 5 per cent in 2019 due to a balloon payment on General Operating debt. Debt servicing ratios are forecast to be within target in 2020.
- There are potential large capital projects that will require debt funding in the next few years, including:
    - Buffalo Pound Water Treatment Plant Renewal Project, as identified in the corporation's 2018 Annual Report.
    - ICIP (Investing in Canada Infrastructure Program) was announced in November 2016, and all projects will be required to be completed by March 31, 2028. The total estimated costs of the top 15 City projects for potential funding under the ICIP was noted in a March 25, 2019 report to City Council (CR19-23). It is unlikely that the City will receive funding for all the projects. The City's share of some of these projects if approved under ICIP will likely be funded by debt (City share is expected to be 26.7 per cent for most projects).

Historically, the City has used a traditional approach to issuing debt for large capital projects. This approach put the City of Regina in a good position relative to the management of its debt in comparison to its peers across Canada. While debt has increased in recent years, this has been consistent with the plan for funding major capital projects.

The attached 2019 Annual Debt Report reviews the current debt position as at December 31, 2019 and provides information on future debt. Administration continues to review and assess the need for debt and other forms of financing to meet the needs in the long-term. One area of concern is the current condition of the City's assets, which if not mitigated appropriately, could present a significant risk and increase the reliance on debt financing in the future. The City's capital program is under considerable pressure including the points noted below:

- Need to replace aging infrastructure. Age of infrastructure and lack of adequately

funded asset maintenance programs in the past are starting to catch up on the City (like recreation facilities, some of which are reaching the end of their life span). To mitigate this pressure, City Council has approved capital funding programs such as the Residential Road Renewal Program in the past and two new programs in the 2020 Budget (Recreation/Culture Capital Program and Recreation Infrastructure Program).

- New infrastructure required to support a growing population and advance the community's vision of being Canada's most vibrant, inclusive, attractive, sustainable community, where people live in harmony and thrive in opportunity (like maintenance of new roads, parks, and fire and police stations).

- Shortfall in facility asset maintenance program. This program is intended to preserve existing City facility assets through prudent facility maintenance (like roof replacements, structural maintenance, mechanical systems replacement, etc.). Funding allocated to the Facilities Asset Management Program has been increasing over the years but remains below the required level to support repairs and maintenance of existing facilities.

- Capital needs exceeding capital funding sources. The City invests some of its General Operating Budget to support general capital investments to help address this issue.

This challenge is not unique to the City of Regina and will require strong financial management and prioritization of capital projects.

The financial impacts of COVID-19 on the City are expected to be significant and potentially extend into 2022. Current financial impacts are being managed through expense reductions and use of reserves. Administration continues to analyze and monitor the situation, including possible impacts and opportunities as it relates to the City's debt. While debt can be used for operating purposes (within set limitations as outlined in *The Cities Act*), generally it should be used as a last resort, given the City's limited revenue generation abilities to repay debt, and the City's historical strategic use of debt to fund large infrastructure projects where the debt is paid by current and future users who benefit from the use of that infrastructure.

DECISION HISTORY

None with respect to this report.

This report is to be forwarded to City Council for informational purposes only.

Respectfully Submitted,

June Schultz, Director 5/24/2020

Respectfully Submitted,

Barry Lacey, Exec. Director, Financial Strategy & Sustainability 6/2/2020

Prepared by: Jonathan Barks, Risk Management Advisor

ATTACHMENTS

2019 Appendix A Annual Debt Report

APPENDIX A

2019 Annual Debt Report

Contact: June Schultz, Director, Financial Services

Prepared By: Jonathan Barks, Financial Analysis & Support

BACKGROUND

The City of Regina (City) maintains and follows a Debt Management Policy approved by the Executive Director, Financial Strategy & Sustainability with authority under section 25 (k) & (l) of the *Regina Administration Bylaw, Bylaw No. 2003-69*. The Debt Management Policy provides formal guidance regarding authorities, debt structural features, target debt ratios and other conditions and strategies related to the use of debt. This policy reinforces the commitment by the City to manage its financial affairs in a manner that will minimize risk and ensure transparency while still meeting the capital needs of the City.

In addition, the City's financial policies establish proper and effective financial management and control of the day-to-day activities. They set out principles and benchmarks to help guide Administration in making recommendations to City Council on decisions related to debt.

DEBT OVERVIEW

The City funds a variety of programs and services while investing in infrastructure to support these programs and services. Programs and services are funded from revenues generated through property taxes, user fees and grants from other levels of governments, and investments in capital assets are funded from reserves, development charges, grants and debt.

The City uses a traditional approach in issuing debt. Debt is not issued for ongoing operating expenditures but is mainly reserved for large capital projects. In this way, the City maintains the overall objective of the use of debt to:

- Smooth the effect of spending decisions on property taxation and user fees;
- Finance unexpected/emergency spending requirements; and
- Enhance liquidity

To date, these strategies have benefited the City by providing consistently strong credit ratings. Positive and strong credit ratings, as determined by credit rating agencies, reflect the City's debt management ability and provide the following benefits:

- Facilitate borrowing and competitive rates for the City;
- Enable ease of and more access to debt; and
- Provide increased negotiating power with lenders.

Various strategies are employed to assess the trends, costs and affordability associated with the current and projected debt including the use of policies, established debt limits and ongoing monitoring of various ratios. Debt ratios are often used to assess a City's debt burden and debt trends. The affordability of debt is examined annually using the City's debt limit and four measures:

- Debt per Capita
- Debt Interest Payment Ratio
- Debt Service Ratio
- Tax-and-Rate Supported Debt Ratio

It is important to note that all debt taken on is planned debt. This report does not result in any new debt being issued or approved. As new debt is considered in the future, it will require City Council approval.

Typically, the City borrows simple types of debt with fixed term and fixed scheduled payments, like a mortgage. In securing debt, the City tries to find the most favourable interest rate and negotiates the loan period. *The Cities Act* specifies that The Saskatchewan Municipal Board (SMB) has the authority to establish the debt limit a city may incur. City Council has the authority to issue debt within this limit as per *The Cities Act*.

Analysis contained in the report is based on consolidated financial information and includes the following entities: City of Regina, Regina Downtown Business Improvement District, Regina Public Library, Economic Development Regina, Regina's Warehouse Business Improvement District, Buffalo Pound Water Treatment Corporation (BPWTC) and Regina Exhibition Association Limited (REAL).

ANALYSIS

CREDIT RATING

S&P Global reaffirmed the City's credit rating of AAA in May 2020. In reaffirming the City's credit rating, S&P Global identified the following strengths:

- A robust financial management practices, built on a broadly supportive institutional framework and solid economic base, bolster the ratings
- Sustainable capital spending and strong operating cash flows provide the city with significant internal financing capacity, mitigating its need for debt

A credit rating of AAA is the highest credit rating and signals that the City is a low credit risk. Therefore, access to capital markets and favourable interest rates would be relatively more available to the City compared to organizations with lower credit ratings.

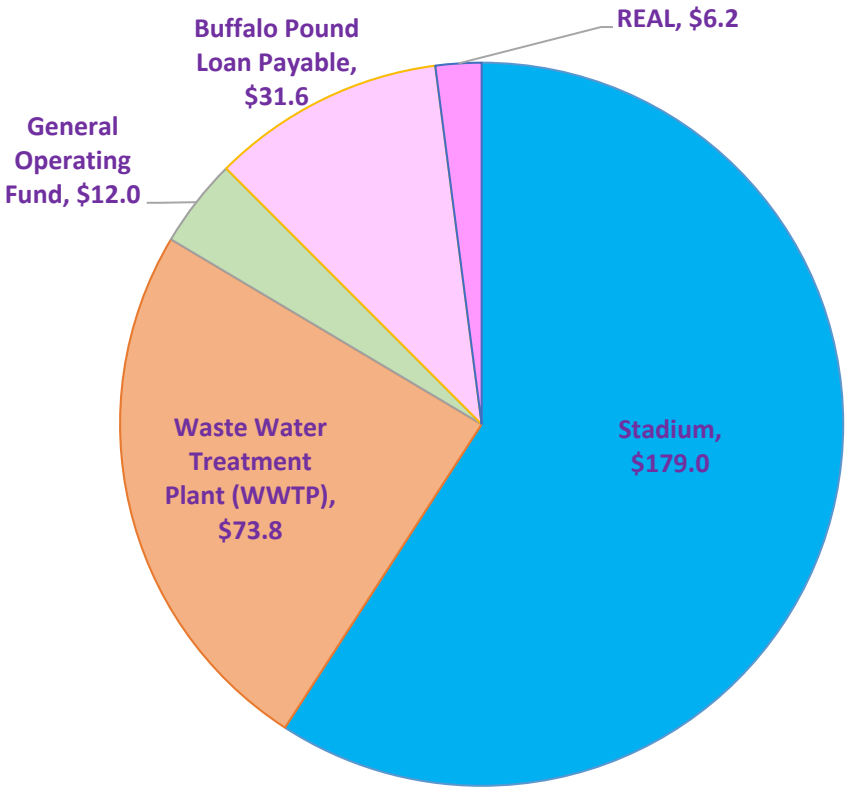
S&P Global noted that "in the next two years, the City of Regina will continue to implement strong long-term financial planning policies such that its budgetary performance remains very strong, generating after-capital surpluses in line with those of similarly rated peers. In addition, we expect only modest additional borrowing that will not push the city's debt burden beyond 60% of consolidated operating revenues."

Conversely the City's credit rating could be worse in the next two years if there is a softness in the regional economy that results in materially lower tax revenue generation or provincial grants to the city, driving after-capital deficits that necessitate significantly higher-than-expected borrowing.

DEBT LIMIT AND DEBT BALANCE

The City's current debt limit approved by the Saskatchewan Municipal Board (SMB) is $450 million. Any increase to the debt limit must be approved by SMB. As of December 31, 2019, as shown in Chart 1 below, the City's total outstanding debt was $302.6 million, 67 per cent of the debt limit. This debt is made up of multiple issuances relating to General and Utility capital funding, major projects funding and debt of subsidiaries.

Chart 1: 2019 Consolidated Debt by Type (in $ millions)



The December 2019 outstanding debt decreased by $15.1 million from December 2018. The decrease is mainly due to repayments of all debt over the year, including the retirement of Utility debt of $7.8 million.

The table below provides detail on the changes from 2018 to 2019.

Debt Comparison for 2018-2019 ($ in millions)

Debt	2018	2019	Change
Stadium	$183.1	$179.0	$ -4.1
Wastewater Treatment Plant (WWTP)	$75.2	$73.8	$ -1.4
Buffalo Pound Loan Payable	$32.5	$31.6	$ -0.9
General Operating Fund	$12.5	$12.0	$ -0.5
REAL Debt	$6.6	$6.2	$-0.4
Utility Fund	$7.8	-	$ -7.8
TOTAL	**$317.7**	**$302.6**	**-$15.1**

Notes:

- Stadium project has a total debt financing of $200.4 million, borrowed in 2014 which will be paid off in 2045. The total payments per year on this debt total $11.4 million.
- WWTP is not a typical loan, but a 30-year repayment stream obligation to the company that constructed the WWTP. It will be paid off in 2043.
- General Operating Fund will be paid off in 2025.
- Buffalo Pound Loan is a 25-year City guaranteed loan with BMO and will be paid off in 2042.
- Utility Fund was paid off in June 2019.
- REAL debt is guaranteed by the City, and it counts against the City's overall debt limit.

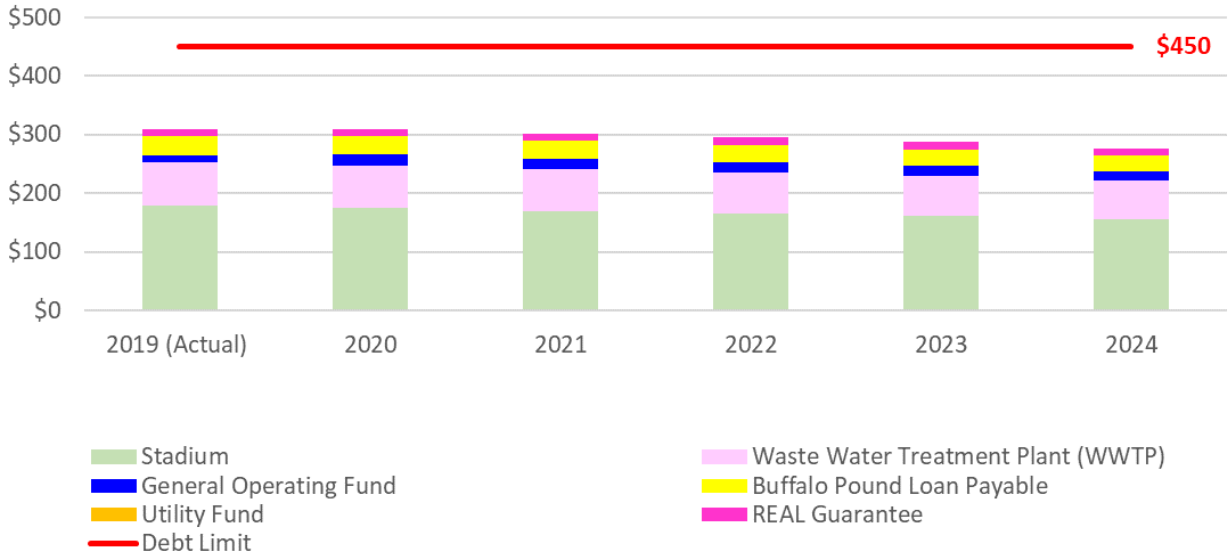
DEBT PROJECTION

Chart 2 below shows the current level of debt and the projected debt to 2024 based on the five-year capital plan in the 2020 Budget. The debt balance is expected to increase in 2020 to $315 million, 70 per cent of the debt limit.

The increase is the result of two items:

- In March 2015, Council granted approval to REAL to issue up to $13.0 million in debt (CR15-23). At the end of 2019, REAL had accessed $6.2 million in debt. However, this guarantee counts against the City's debt limit, therefore, the entire guarantee amount has been added as a placeholder in future years.
- The City's approved 2020 Budget includes the use of $7.5 million in debt financing for Wascana Pool.

Chart 2: Consolidated Debt Projections for 2019-2024 ($ in millions)

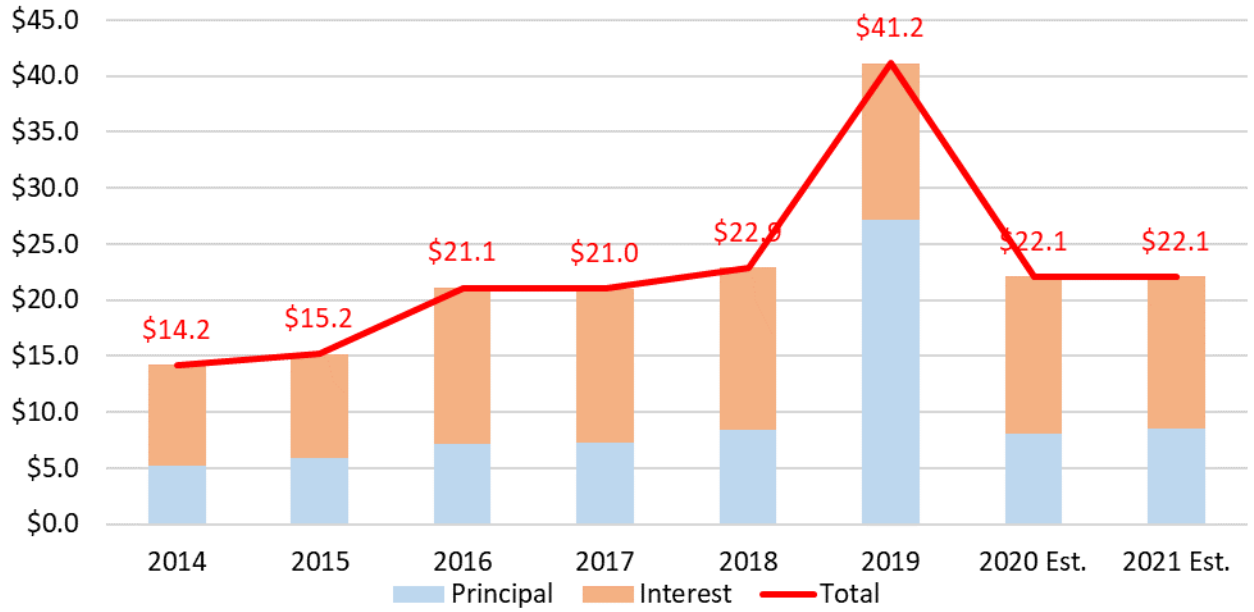


The table above includes known and approved debt. There is the potential for increased debt in the future for the City and its related entities, such as BPWTC, to finance capital plans. Addressing these needs may limit the ability to access debt as a source of financing without applying to the Saskatchewan Municipal Board for an increase in the limit. Prior to such an application, a full analysis and review would be undertaken to describe the opportunities, options, and risks for City Council consideration and approval.

In addition to the absolute level of debt, debt servicing (the annual principal and interest payments on debt) is an important indicator for the City. It illustrates the extent to which past borrowing decisions present a constraint on a City's ability to meet its financial and service commitments in the current period. Since the principal and interest payments are paid from the operating budgets, generally low debt servicing costs provide municipalities with increased financial flexibility since they are not encumbered by fixed financial obligations.

Chart 3 shows a decrease from 2019 to 2020, primarily due to a one-time $13 million balloon debt repayment in the General Fund and $8 million balloon debt repayment in the Utility Fund in 2019. After 2019, the annual debt service costs will decrease to an estimated $22 million.

Chart 3: Debt Service Costs for 2014-2022 ($ in million)



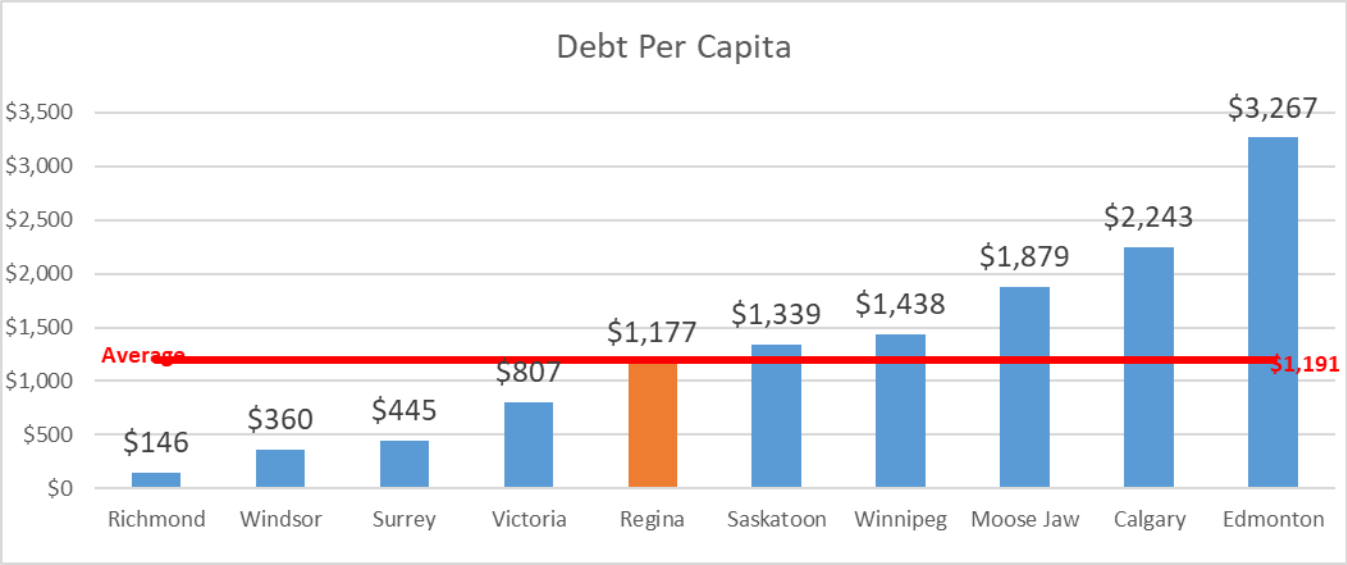
Within the chart, from 2014 through 2019, the City of Regina's debt service costs are generally stable. Stable debt service costs indicate that the City maintains flexibility in financing as annual servicing payments are consistent. While it has been gradually increasing, the forecast 2020 Debt Servicing to Total Revenue Ratio is still below the target maximum of 5% as noted later in this report.

DEBT PER CAPITA

Debt per capita is simply how much it will cost per resident if the City of Regina paid off its debt immediately. In the past few years, the City has taken on debt to fund several large capital projects. The City has and continues to be conservative in the issuance of debt and the debt level has historically compared favourably to those of other Canadian cities.

Chart 4 below shows that, of the selected cities, the City of Regina debt per capita ($1,177) is average.

Chart 4: Debt per Capita Comparison to Other Cities



Notes: Calgary's comparative number is based on 2019 figures. All other Cities are based on 2018 figures.

DEBT INTEREST PAYMENT RATIO

Calculation: Consolidated Debt Interest / Consolidated Revenues
The debt interest payment ratio (financial flexibility) measures the percentage of the City's total revenue that is used for debt interest payments. It is a measure of the degree to which an organization can change its debt and still meet its existing financial and service obligations. The more an organization uses revenues to meet the interest costs of past borrowing, the less that will be available for current program spending.

This ratio is an indicator used by S&P Global, with a benchmark of 0 per cent to 5 per cent being the desirable range. Through the City's debt management policy, a target of 2.5 per cent or less has been set and is being used for monitoring, reporting and future debt considerations.

Chart 5 outlines the City of Regina's multi-year ratio comparison. The chart shows an increasing ratio but still below the target. The ratio increased to 1.22 per cent in 2014 due to the stadium construction; increased to 1.85 per cent in 2017 and 1.97 per cent in 2018 primarily due to the increased annual interest payment of WWTP construction and Buffalo Pound term loan. The ratio is projected to be 1.77 per cent in 2020 due to payments for the approved Wascana Pool capital project.

Chart 5: Regina Multi-Year Debt Interest Payment Ratio

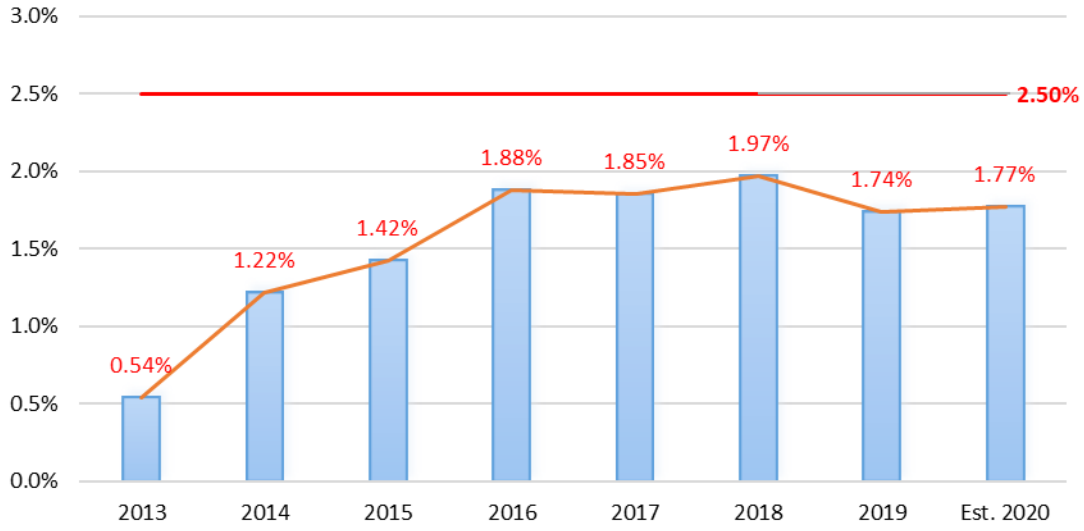
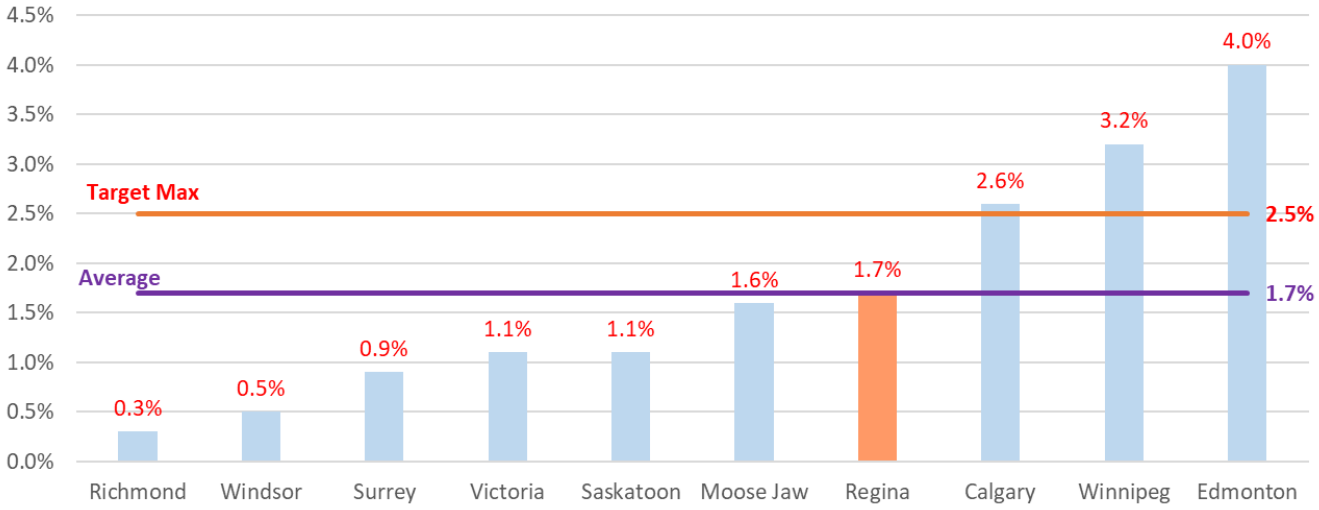


Chart 6 indicates that, among the cities selected, the City has an average debt interest payment ratio and is below the maximum. Regina's ratio means that 1.7 per cent of its revenue in 2019 was utilized for debt interest payments. A ratio more than 2.5 per cent is considered high by credit rating agencies such as S&P Global. This illustrates that Regina's Debt Management Policy allows the City to keep debt levels and debt servicing costs as low as possible, thereby limiting financial pressures on its operating budget and taxpayers.

Chart 6: Debt Interest Payment Ratio Comparison to Other Cities



Notes: Calgary's comparative number is based on 2019 figures. All other Cities are based on 2018 figures.

DEBT SERVICE RATIO

Calculation: Consolidated Debt Interest & Principal Payments / Consolidated Revenue

The debt service ratio measures the percentage of revenue that is required to cover debt servicing costs (interest and principal payments). This ratio indicates the amount of total revenue that is being used to service the municipality's debt. A high debt service ratio indicates that there is less revenue available for providing services.

This is a key indicator used by S&P Global when assessing the overall debt burden of a municipality. A ratio in excess of 10 per cent typically results in debt servicing costs crowding other operating priorities out of the budget. Through the City's Debt Management Policy, a target of 5 per cent or less has been set and is used for monitoring, reporting and considering future debt considerations.

Chart 7 below shows that the City of Regina's debt service ratio was 5.4 per cent on December 31, 2019, above the target maximum. Following a spike in 2014 due to a $43.1 million balloon payment on Utility debt, the ratio saw a gradual increase until 2019 when it spiked again due to a $12 million one-time balloon debt repayment in the General Operating Fund and an approximately $8 million one-time balloon debt repayment in the Utility Fund.

For 2020 and beyond, the City of Regina debt service ratio is expected to remain below the five per cent target set in policy. Several factors influence this ratio, such as the term of debt obligations, interest rate(s) payable and consolidated municipal revenue levels. This illustrates that Regina's Debt Management Policy allows the City to keep debt levels and debt servicing costs as low as possible, thereby limiting financial pressures on its operating budget and taxpayers.

Chart 7: Regina Multi-Year Debt Service Ratio

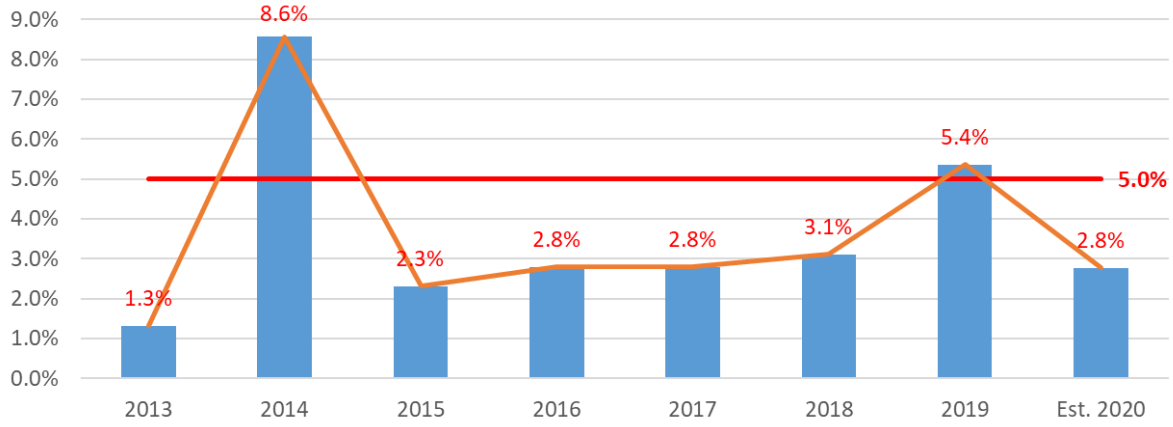
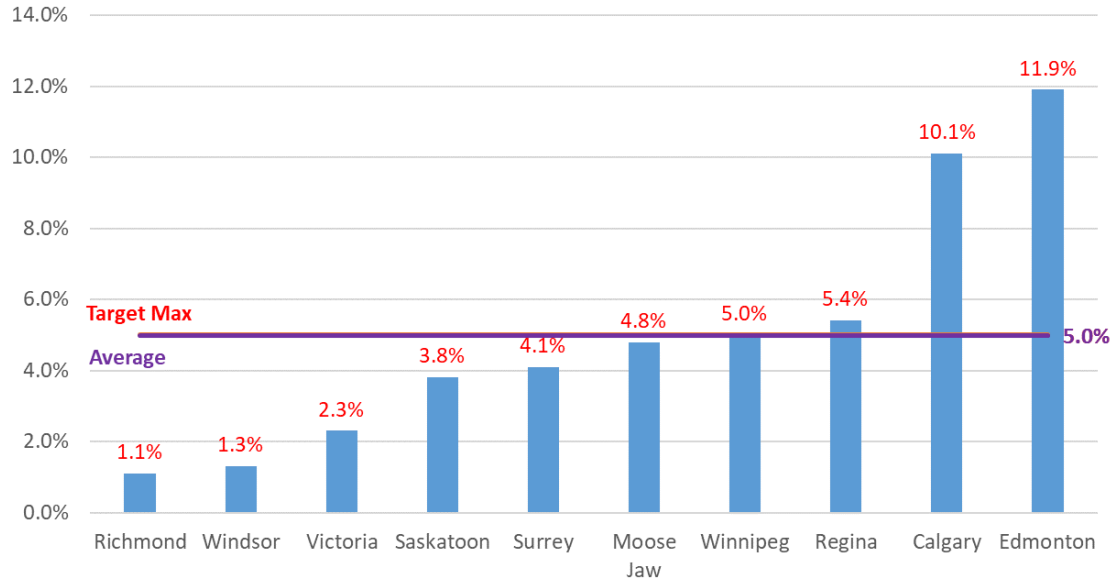


Chart 8 indicates that the City of Regina has the fourth lowest debt service ratio of the cities selected. Regina's ratio means that 5.4 per cent of its revenues in 2019 was utilized for debt principal and interest payments. Regina's 2019 ratio indicates that even though 2019 represented a peak in the debt service ratio due to a balloon payment, the ratio is average for the peer group. Removing the balloon payment impact in 2019, the debt service ratio would be lower than the peer group and well below the maximum range.

Chart 8: Debt Service Ratio Comparison to Other Cities



Notes: Calgary's comparative number is based on 2019 figures. All other Cities are based on 2018 figures.

TAX AND RATE SUPPORTED DEBT RATIO

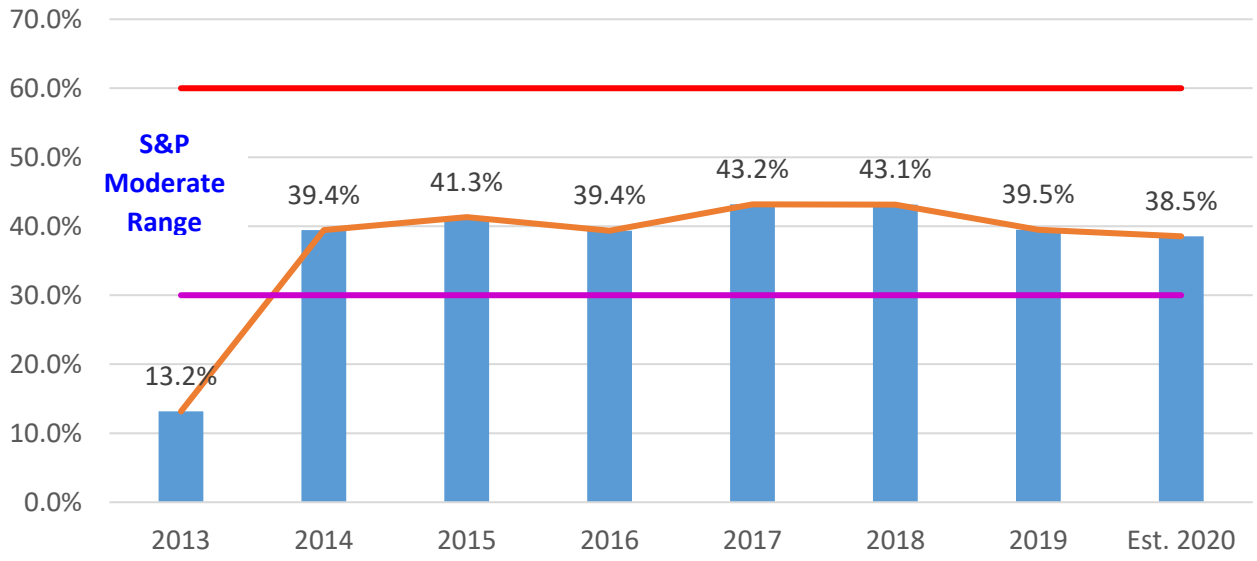
Calculation: Consolidated Debt / Consolidated Revenue

The tax and rate supported debt ratio is used to assess the amount of debt that is repaid with consolidated operating revenues. This is a key measure of the City's debt affordability because typically debt service costs are funded out of the general operating budget and thus compete directly with other public services for limited operating dollars.

As a key indicator used by S&P Global, a ratio in the range of 30 per cent to 60 per cent is considered moderate in the overall debt assessment of a municipality. Through the City's Debt Management Policy, a target of 60 per cent or less has been set and is used for monitoring, reporting and future debt considerations. This ratio can be impacted largely by consolidated municipal revenue levels. At a level above 60 per cent, S&P Global may consider reducing the current credit rating.

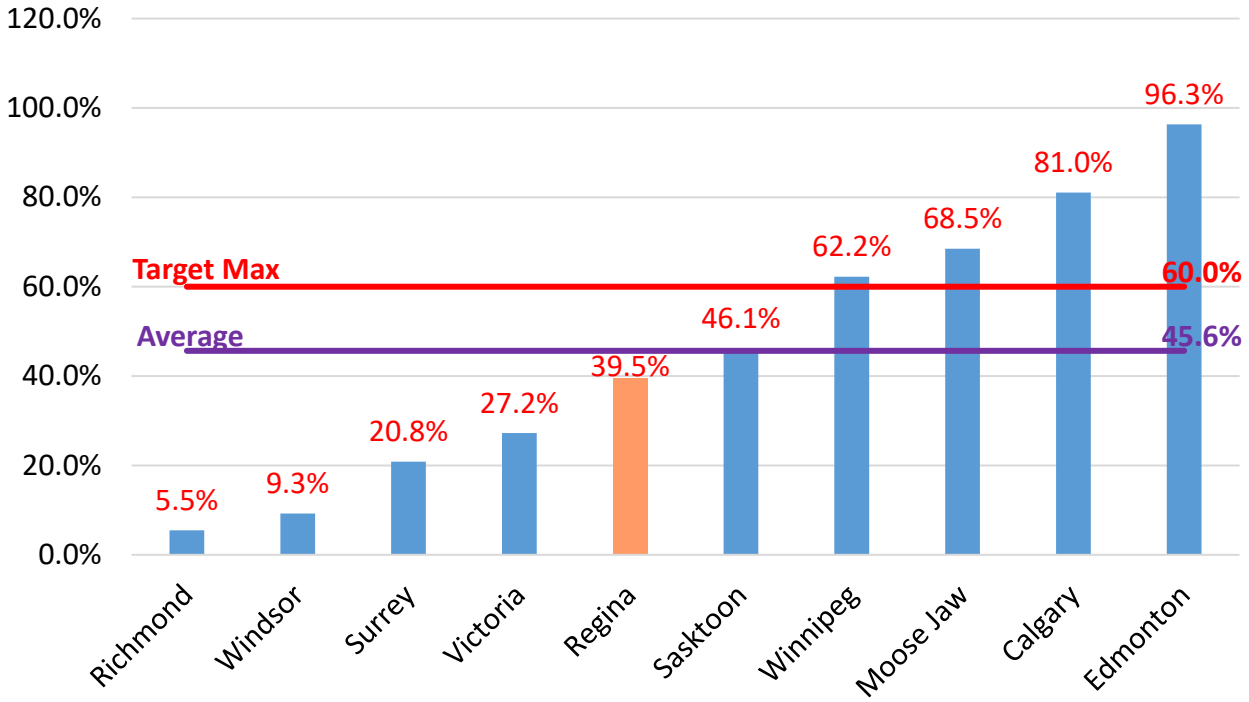
Chart 9 shows that the City's rate is below the 60 per cent moderate upper limit and has been stable since 2014 when the ratio increased due to the Stadium. The ratio is projected to decrease in 2020 due to a one-time balloon debt repayment made in 2019.

Chart 9: Regina Multi-Year Tax and Rate Supported Debt Ratio



As presented in Chart 10, the City of Regina has the fifth lowest tax and rate supported debt ratio in comparison to other cities across Canada. Regina's debt to revenue ratio is 39.5 per cent in 2019 below the average ratio of 45.6 per cent.

Chart 10: Tax and Rate Supported Debt Ratio Comparison to Other Cities



Notes: Calgary's comparative number is based on 2019 figures. All other Cities are based on 2018 figures.

CONCLUSION

Overall, the comparison with other municipalities shows the City of Regina maintains a reasonable debt level, as Regina ranks closer to the peer group average for most of the debt ratios considered. The City of Regina is using 67 per cent of its $450 million debt limit as at December 31, 2019. There are potential large capital projects that will likely require debt funding in the next few years, such as the Buffalo Pound Water Treatment Plant Renewal Project and Investing in Canada Infrastructure Program (ICIP) projects. Future debt may limit the City's ability to use debt as a financing option without prioritizing access to debt or analyzing the need to request an increase to the current debt limit.

The City of Regina will continue to manage its debt through financial policies that emphasize long-range financial management. These policies are supported by the development of various asset management and financial models that enable the City to analyze the effects of decisions with a focus on long term financial health and the ability to sustain existing programs and services. This approach demonstrates a commitment to long term planning and fiscal management.

2019 Annual Reserve Report

Date	June 10, 2020
To	Finance and Administration Committee
From	Financial Strategy & Sustainability
Service Area	Financial Services
Item No.	FA20-12

RECOMMENDATION

The Finance and Administration Committee recommends that City Council:

1. Instruct the City Solicitor to amend Schedule A of *The Regina Administration Bylaw,* No. 2003-69 to amend the minimum and maximum amounts for the Regina Police Service General Reserve and Regina Police Service Radio Equipment Reserve to the following:
    a. The Regina Police Service Radio Equipment Reserve minimum limit be set at $65,000 and the maximum limit be set at $300,000.
    b. The Regina Police Service General Reserve minimum limit be set at $300,000 and the maximum limit remains unchanged at $4 million.

2. Approve a transfer of $368,000 from the Winter Road Maintenance Reserve to the General Fund Reserve.

3. Approve the recommendations at its June 24, 2020 Meeting.

ISSUE

Reserves are governed through stipulations in Schedule A of the *Regina Administration Bylaw, No. 2003-69* (the "Bylaw") and the Reserve Policy. These documents require the Executive Director, Financial Strategy & Sustainability to submit an Annual Reserve Report to Council, on or before September 30 of each year, that provides a description of the purposes of each reserve, the balances of each reserve for the previous year in comparison to the reserve limits, as well as recommended transfers to or from the reserves that will ensure reserves are within their minimum and maximum ranges.

The purpose of this report is to address these requirements.

IMPACTS

Reserves are used as a mechanism to plan for future needs. This is consistent with the City's strategic priority of "Making Choices Today to Secure Tomorrow – Advancing the Official Community Plan (OCP)". This strategic priority ensures that the City anticipates and prepares for growth while being responsive to the needs of the community as established in the OCP.

Strategically setting aside funds through reserves such as the General Fund Reserve (GFR) or Asset Revitalization Reserve (ARR) to meet future growth and revitalization needs aligns with the City's targeted outcome of balancing community need and affordability across all services. In addition, a well-balanced approach to the planning and use of reserves is considered good financial management and contributes to the City's strong credit rating.

Reserves provide the City with a capital planning mechanism by matching revenues and expenses over the long term to ensure the sustainability of services and assets. They also provide Council with financial flexibility to capitalize on opportunities, respond to emergencies and address budget shortfalls that could otherwise result in property tax increases.

The ARR is used to manage growth and revitalization of existing capital assets and infrastructure of the City while the GFR provides flexibility to smooth fluctuations in operating expenditures and to also support one-time capital requirements. A depleted GFR and ARR impacts Council's flexibility to respond to emergencies or capitalize on future opportunities without borrowing. Administration continues to manage reserves in accordance with the Reserve Policy and the Bylaw to ensure reserves continue to support Council priorities and the needs of the City. The recommendation also supports the City's financial priority of achieving long-term financial viability.

OTHER OPTIONS

Regina Police Service Reserve Limits
This report recommends changes to the minimum and maximum target balances of the Regain Police Service General Reserve and the Regina Police Service Radio Equipment Reserve. City Council can choose to maintain the current limits for these reserves. This option would not impact the reserve balances or other recommendations included in this report.

Transfer from Winter Road Maintenance Reserve
City Council can choose to not transfer the funding in excess of the target maximum from the Winter Road Maintenance Reserve. As noted in Appendix A, the Winter Road Maintenance Reserve is projected to be above the maximum target for the next five years.

Transferring the excess funds to the General Fund Reserve meets the recommendations within the Reserve Policy and increases the availability of flexible funding within the General Fund Reserve.

COMMUNICATIONS

None related to this report.

DISCUSSION

Reserves are monies authorized by Council to be set aside for future capital and operating needs. They are a key component of the City's long-term financial strategy, supporting the City's priority of achieving long-term financial viability as established in *Design Regina: The Official Community Plan* (OCP). There are 19 reserves maintained by the City for four main purposes:

- To support the sustainability of assets by providing for the renewal, major maintenance and replacement of existing capital assets;
- To smooth the financial impact of unplanned cost increases or revenue reductions, or to stabilize fluctuations on property taxation and/or other fees;
- To respond to or capitalize on opportunities that could impact services such as government matching grants, private sector partnerships or other alternative service delivery methods; and
- To fund new capital assets identified in the long-term corporate strategy to address community growth.

Regina Police Service Reserves

In May 2018, City Council approved recommendations to amend reserve target maximum and minimums as a result of a comprehensive reserve review. Recommendations related to the minimum and maximum limits for the Regina Police Service (RPS) General Reserve and the RPS Radio Equipment Reserve were not approved by Council at that time. Administration was directed to provide the options related to the RPS reserves and get feedback from the Board of Police Commissioners. In May 2019, the Board of Police Commissioners approved the following changes to RPS reserves:

- The maximum limit of the RPS Radio Equipment Reserve decrease to $300,000 from $6 million while the minimum limit decrease to $65,000 from $100,000.
- The maximum limit of the RPS General Reserve remain unchanged at $4 million and the minimum limit decrease to $300,000 from $400,000.

2019 Reserve Balance

In 2019, the City's reserve balance decreased by 8 per cent from approximately $188 million at the beginning of 2019 to $173 million at the end of 2019. This decrease represents a net withdrawal of $15 million from reserves primarily to fund capital projects. Self-sustaining reserves account for a significant portion of reserves (62 per cent).

Operating reserves account for 23 per cent of the reserve balance while capital reserves represent 15 per cent of the balance.

Both the operating and capital reserves are funded through tax revenues while self-sustaining reserves are funded from external user fees and charges. The balance of the self-sustaining reserves is consistent with historical levels and is driven by the need to match revenues to planned capital projects to ensure asset renewal and service sustainability. Allocating revenues to reserves allows for the renewal cost of an asset to be spread across users over the life of the asset. This approach is consistent with the City's reserve principles and the benefits model identified in the OCP.

2019 Reserve Balance in Comparison to Reserve Limits

At the end of 2019, six of the City's 19 reserves were outside their range while 13 were within range. Of the six reserves outside of their range, four were in excess of their maximum limit by $3.7 million. This is mainly attributable to the General Utility Reserve. Two reserves were $20.9 million below their minimum limit; mainly attributable to the Land Development Reserve.

The four reserves above their maximum limit are:

- General Utility Reserve – $4.3 million in excess of its maximum limit of $90 million.
- Fleet Replacement Reserve – $607,000 in excess of its maximum limit of $14.3 million.
- Winter Road Maintenance Reserve – $368,000 in excess of its maximum limit of $2 million.
- Community Investments Grants Reserve – $33,000 in excess of its maximum limit of $350,000.

The two reserves below their minimum limit are:

- Land Development Reserve – $18.8 million below its minimum limit of $2 million.
- Planning & Sustainability Reserve – $2.1 million below its minimum limit of $1.7 million.

The remaining 13 reserves were within their limit at the end of 2019.

Projected Reserve Balance

Looking beyond 2019, the overall reserve balance is projected to decline to $147 million at the end of 2020 and to $146 million at the end of 2021. The General Fund Reserve (GFR) is expected to be slightly above its minimum limit at the end of 2021 due to Council approved commitments against the reserve. The GFR had a balance of $27 million at the end of 2019, which was within its minimum limit of $23 million, but is projected to decline to $23.8 million in 2021, slightly above the minimum limit due to Council approved commitment to the Regina Humane Society. A depleted GFR creates financial risks as this reserve provides Council the greatest flexibility to respond quickly to emergencies or to capitalize on opportunities without borrowing.

Based on the analysis in this report, administration recommends that:

- No transfers be made from the General Utility Reserve due to ongoing projects and future capital plans.
- No transfers be made from the Fleet Replacement Reserve due to upcoming fleet purchases.
- $386,000 be transferred from the Winter Road Maintenance Reserve to the General Fund Reserve.
- No transfers be made from the Community Investments Grants Reserve as the excess amount is minimal.

City of Regina Reserves in Comparison to Other Municipalities

Based on industry measures and best practices, the City's reserve balance was compared to other municipalities. The result of the comparison shows that the City is maintaining an appropriate level of reserves as the City's reserve balance is within the average range for most of the indicators considered, including reserves per capita, reserve to expenses ratio and debt to reserve ratio. It is important to highlight that the City earned a top tier AAA credit rating from S&P Global in 2019 based on its practice of strong financial management, including responsible reserves stewardship. S&P Global reaffirmed the AAA credit rating in May 2020.

Appendix A contains a detailed description of the purpose of each reserve, transactions that occurred during the year and the projected balance for the next five years. It also contains detailed rationale for transferring excess funds in reserves and as well as the rationale for not replenishing or reducing reserves that are outside of their limit.

COVID-19

The financial impacts of COVID-19 on the City are expected to be significant and potentially extend into 2022. Administration continues to analyze and monitor the situation, including possible impacts on the City's reserves.

DECISION HISTORY

On May 28, 2018 City Council approved reserve review recommendations (CR18-54). In June 2019, the Board of Police Commissioners approved recommended minimum and maximum targets for the Regina Police Service General and the Regina Police Service Radio Equipment Reserves.

The recommendations contained within this report require City Council approval.

Respectfully Submitted,

June Schultz, Director 5/27/2020

Respectfully Submitted,

Barry Lacey, Exec. Director, Financial Strategy & Sustainability 6/2/2020

Prepared by: Jonathan Barks, Risk Management Advisor

ATTACHMENTS
Appendix A 2019 Reserve Report

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APPENDIX A

2019 Annual Reserve Report

Contact: June Schultz, Director, Financial Services

Prepared By: Jonathan Barks
Financial Analysis and Support Branch

BACKGROUND

Purpose of Reserves

Reserves are monies authorized by City Council to be set aside for future capital and operating needs. They are a key component of the City of Regina's long-term financial strategy, supporting the City's priority of achieving long-term financial viability as identified in *Design Regina - the Official Community Plan* (OCP). There are 19 reserves maintained by the City for four main purposes:

- **Asset management** - To support the sustainability of assets by providing for the renewal, major maintenance and replacement of existing capital assets. This enables the City to allocate future costs of assets to users to match revenues and expenses over the long-term.
- **Financial stability** - To smooth the financial impact of unplanned cost increases or revenue reductions, or to stabilize fluctuations on property taxation and/or other fees.
- **Financial flexibility** - To respond to or capitalize on opportunities that could impact services such as government matching grants, private sector partnerships or other alternative service delivery methods.
- **New capital acquisitions** - To fund new capital assets identified in the long-term corporate strategy to address community growth. This allows for the optimal use of debt to finance new capital projects that are not typically funded through Servicing Agreement Fees (SAFs).

Schedule A of the *Regina Administration Bylaw 2003-69* requires the Executive Director, Financial Strategy & Sustainability to submit an Annual Reserve Report to Council on or before September 30 of each year. The City's Reserve Policy specifies that the Annual Reserve Report should contain the following information:

(a) A description of the purpose for each reserve and balance of each reserve as of the end of the previous year;
(b) A list of reserves within and outside their minimum and maximum limits in comparison to their previous year's balance;
(c) A description of additions or reductions to reserves in the previous year, including investments made from reserves with an explanation of the nature of the additions and reductions;
(d) A five-year projection of each reserve;
(e) Recommended transfers to and from the reserves set out in clause (b) that will bring these reserves within the minimum and maximum limits;
(f) Where there are reserves that are to remain outside the range, a plan that sets out how these reserves will be replenished or reduced to the minimum and maximum limits;
(g) Where the conditions in clauses (e) and (f) cannot be met, the report shall advise of the rationale for not replenishing or reducing the reserve balance;
(h) Any annual changes to the minimum and maximum limit of the Solid Waste Reserve; and
(i) A comparison of the City's reserve balance to other jurisdictions and best practices.

The purpose of this report is to address these requirements.

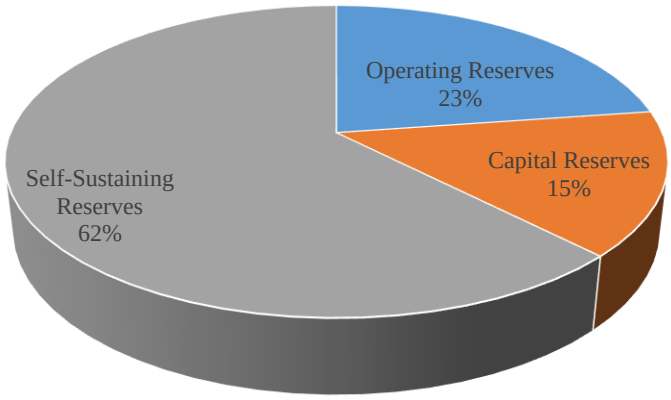
ANALYSIS

The 2019 Annual Reserve Report provides detail on each reserve held by the City of Regina and their balances as of December 31, 2019. The report also provides projected balances to 2024. Like all forecasts, the projected balances in this report reflect a point in time estimate and will change as new information and additional actions and Council decisions are made. In addition to ongoing decisions of Council, the financial impact of COVID-19 on the City are expected to be significant and potentially extend into 2022. Administration continues to analyze and monitor the situation, including possible impacts and opportunities as it relates to the City's reserves.

2019 RESERVE BALANCE

The City's overall reserve balance decreased by 8% from approximately $187.7 million at the beginning of 2019 to $172.7 million at the end of 2019, representing net investments in capital project of $15 million from reserves. Breakdown of the reserve balance is as follows:

- Operating reserves ($39.3 million) - account for 23% of the total reserve balance. These reserves are used to fund operating expenses for one-time projects; to stabilize operating budgets for unanticipated fluctuations in revenue or expenses; to comply with a contractual agreement; or for contingency funds for operational emergencies.
- Capital reserves ($25.7 million) - represent 15% of the total reserve balance. Capital reserves are used to fund capital expenses.
- Self-sustaining reserves ($107.7 million) - account for 62% of the total reserve balance. These reserves are used to fund both operating and capital expenses for activities that are treated as self-sustaining. Surpluses from these activities are typically retained in the reserves to offset any future deficits or fund planned future capital projects. The balance of the self-sustaining reserves is consistent with historical levels and is driven by the need to match revenues to planned future expenses.



Operating and capital reserves are funded through tax revenues while self-sustaining reserves are funded from external user fees and charges. Allocating fee-based revenues and tax-based revenues to reserves allows for the renewal and replacement costs of an asset to be spread across beneficiaries over the life of the asset. This approach aligns with the benefits model and intergenerational equity identified in the reserve principles.

A significant portion of the reserves are committed or expected to fund planned capital projects approved by Council in the 2020-2024 capital plan and future liabilities, leaving only a small portion of reserves available for discretionary spending. For example, the Solid Waste Reserve is required to pay for planned capital projects and the landfill liability, which has an estimated present value of $9.9 million at the end of 2019. Funds in the General Fund Reserve are committed to pay for Council-approved commitments such as capital improvements for the Regina Humane Society. The Fleet Replacement Reserve is required to fund future planned fleet replacements, the General Utility Reserve is required to fund planned capital projects, while the other capital reserves and self-sustaining reserves are required to meet asset renewal needs.

Table 1: 2019 Change in Reserve Balance ($000s)

Reserves	2019 Activities	2018	2019	Change
Operating Reserves (Tax-Funded)				
General Fund Reserve	Increase from 2019 yearend surplus offset by capital investments	23,499	27,002	3,503
Social Development Reserve	Draw to fund the 2019 Housing Incentive Program	8,958	7,069	(1,889)
Winter Road Maintenance Reserve	Approved Council transfers to the Asset Revitalization Reserve	3,100	2,368	(732)
Regina Police Service General Reserve	Net contributions from operations	630	1,456	826
Elections & Property Reassessment Reserve	Not applicable	642	642	0
Community Investment Grants Reserve	Net contributions from community investments budget	369	383	14
Regina Police Service Radio Equipment Reserve	Net contributions from operations	294	320	26
Subtotal – Operating		**37,492**	**39,240**	**1,748**
Capital Reserves (Tax-Funded)				
Fleet Replacement Reserve	Net contributions from operating budget	11,157	14,907	3,750
Asset Revitalization Reserve	City Manager approved transfer from investment income	1,099	8,674	7,575
Asphalt Plant Reserve	Net contributions from operations offset by budgeted capital investment	1,345	1,256	(89)
Technology Reserve	Net contributions from operations	798	854	56
Subtotal - Capital reserves		**14,399**	**25,691**	**11,292**
Self-Sustaining Reserves (External User-Fee Funded)				
General Utility Reserve	Net draw to fund capital expenditures	102,834	93,323	(9,511)
Solid Waste Reserve	Draw to fund capital expenditures	39,314	30,019	(9,295)
Employer-Provided Parking Reserve	Net contributions from operations	2,269	2,634	365
Golf Course Reserve	Net contributions from operations	100	548	448
Cemetery Reserve	Net draw to fund capital expenditures	384	250	(134)
Planning & Sustainability Stabilization Reserve	Draw to fund operations including the Comprehensive Zoning Bylaw Review	1,532	(444)	(1,976)
Regina Revitalization Initiative Stadium Reserve	Draw to fund operations and debt repayment	(1,362)	(1,780)	(418)

Land Development Reserve	Investment in land development capital projects	(9,224)	(16,815)	(7,591)
Subtotal - Self-sustaining reserves		**135,847**	**107,735**	**(28,112)**
Increase (Decrease) in Reserve Balance		**187,738**	**172,666**	**(15,072)**

5-Year (2015-2019) Historical Reserve Position

Reserve balances have been decreasing over the past five (5) years, from $214 million in 2015 to $173 million in 2019. The decrease is primarily related to self-sustaining reserves as reserve funds have been used to fund large capital projects to meet planned asset renewal and replacement requirements. Overall, the steady reserve level is an indication of how the City continues to ensure appropriate reserve balances to support planned projects.

SUMMARY OF 2019 RESERVE BALANCES IN COMPARISON TO RESERVE LIMITS

At the end of 2019, six of the City's 19 reserves were outside their range while 13 were within range. Of the six reserves outside of their range, four were in excess of their maximum limit by $4.2 million mainly attributable to the General Utility Reserve, while two reserves were $20.9 million below their minimum limit mainly attributable to the Land Development Reserve.

The four reserves above their maximum limit include:

- *General Utility Reserve* – $3.3 million in excess of its maximum limit of $90 million
- *Fleet Replacement Reserve* – $607,000 in excess of its maximum limit of $14.3 million
- *Winter Road Maintenance Reserve* – $368,000 in excess of its maximum limit of $2 million
- *Community Investment Grants Reserve* – $33,000 in excess of its maximum limit of $350,000

The two reserve below their minimum limit include:

- *Land Development Reserve* – $18.8 million below its minimum limit of $2 million

- *Planning & Sustainability Stabilization Reserve* – $2.1 million below its minimum limit of $1.7 million

The remaining 13 reserves were within their limit at the end of 2019.

Looking beyond 2019, the overall reserve balance is projected to decline to $147 million at the end of 2020 and to $146 million at the end of 2021. The General Fund Reserve (GFR) is expected to decline below their minimum limit at the end of 2021 due to Council-approved commitments against the reserve. The GFR had a balance of $27 million at the end of 2019, which was within its minimum limit of $23 million, but is projected to slightly above its minimum limit to $23.8 million at the end of 2021 due to Council approved commitments and expenditures including the Regina Humane Society. A depleted GFR creates financial risks as this reserve provides Council the greatest flexibility to respond quickly to emergencies or to capitalize on opportunities without borrowing.

The Reserve Policy specifies that, on the recommendations of the Executive Director, Financial Strategy & Sustainability and approval of Council, excess amounts in reserves be transferred in the order described below, unless there is a rationale for allowing reserves to grow above their maximum limits, such as to fund ongoing projects or planned future projects:

a) Excess amounts in a tax-funded capital reserve would be transferred to a tax-funded capital reserve that is below its minimum limit or to the Asset Revitalization Reserve.
b) Excess amounts in a tax-funded operating reserve would be transferred to a tax-funded operating reserve that is below its minimum limit or to the General Fund Reserve.
c) Excess amounts in self-sustaining reserves (non-tax funded reserves or external user fee funded reserves) may be retained in the reserve up to three years after which user fees may be adjusted to an appropriate level that reflects the excess amount. Prior to adjusting fees, proper consideration shall be given to achieving appropriate or full cost recovery where possible and ensuring the long-term care of reserve-supported assets, among other considerations.

In addition, the Reserve Policy also specifies that reserves in a deficit position (reserves below their minimum limit) be replenished as follows:

d) Tax-supported capital reserves below their minimum limit may be replenished with excess funds from a tax-supported capital reserve or by a transfer from the general revenue as approved by Council.
e) Tax-supported operating reserves below their minimum limit may be replenished with excess funds from a tax-supported operating reserve or by a transfer from the general revenue as approved by Council.
f) Self-sustaining reserves below their minimum limit may be replenished by increasing user fees.

Based on the analysis in this report, administration recommends that:

- The excess amount of $368,000 in the Winter Road Maintenance Reserve be transferred to the General Fund Reserve.
- No transfers be made from the General Utility Reserve due to ongoing projects and future capital plans.
- No transfers be made from the Community Investment Grants Reserve as the excess amount is minimal.
- No transfers be made from the Fleet Replacement Reserve due to upcoming fleet purchases.

Amendments to the limits of the Regina Police Service General Reserve and Regina Police Service Radio Equipment Reserve are also recommended as follows.

	Current Limits ($000s)		Recommended Limits ($000s)	
	Minimum	Maximum	Minimum	Maximum
RPS General Reserve	400	4,000	300	4,000
RPS Radio Equipment Reserve	100	6,000	65	300

Table 2 below summarizes the balances in each reserve in comparison to their limits.

Table 2: 2019 Reserve Balance in Comparison to Reserve Limits ($000's)

Reserve	2019 Balance	Allowable Minimum	Allowable Maximum	Recommendation
Reserves Above Their Limit				
General Utility Reserve	93,323	25,000	90,000	No reduction is recommended due to ongoing projects and future plans
Fleet Replacement Reserve	14,907	1,700	14,300	No reduction due to upcoming fleet replacement purchases
Winter Road Maintenance Reserve	2,368	1,000	2,000	Transfer the excess amount of $368,000 to the GFR to allow flexibility to unplanned events or capital investment opportunities
Community Investment Grants Reserve	383	N/A	350	Transfer not recommended as the excess amount is minimal
Subtotal	**110,981**	**27,700**	**106,650**	
Reserves Below Their Limit				
Planning & Sustainability Stabilization Reserve	(444)	1,700	13,000	No replenishment is required at this time (see rationale in the sections below)
Land Development Reserve	(16,815)	2,000	12,000	No replenishment is required at this time (see rationale in the sections below)
Subtotal	**(17,259)**	**3,700**	**25,000**	
Reserves Within Their Limit				
Solid Waste Reserve	30,019	28,000	48,500	No action is required
General Fund Reserve	27,002	23,000	46,000	Future Council approved commitments will bring this reserve to slightly above the minimum in 2021. A $368,000 transfer from Winter Road Maintenance reserve is recommended.
Asset Revitalization Reserve	8,674	500	30,000	No action is required
Social Development Reserve	7,069	N/A	N/A	No action is required
Employer-Provided Parking Reserve	2,634	200	3,500	No action is required
Regina Police Service General Reserve	1,456	400	4,000	Recommended reduction of minimum target to $300,000. No transfer is required
Asphalt Plant Reserve	1,256	200	1,300	No action is required
Technology Reserve	854	100	1,000	No action is required
Elections & Property Reassessment Reserve	642	-	800	No action is required
Golf Course Reserve	548	250	2,000	No action is required
Regina Police Service Radio Equipment Reserve	320	100	6,000	Recommended reduction of minimum and maximum targets to $65,000 and $300,000, respectively. No transfer is required as the excess amount is minimal
Cemetery Reserve	250	100	800	No action is required
RRI Stadium Reserve	(1,780)	N/A	N/A	No action is required
Subtotal	**78,944**	**52,850**	**143,900**	
Total	**172,666**	**84,250**	**275,550**	

Detailed description of the 2019 transactions for each reserve, reserves within and outside their range and the recommendations, including the rationale for replenishing or reducing reserves outside their limits, is provided below in sections A, B and C. Also provided in this Appendix is the projected balance of the reserves.

A. RESERVES OVER THEIR MAXIMUM LIMIT

General Utility Reserve

This reserve is a self-sustaining reserve that provides funding for the capital upgrades, replacement and maintenance costs related to the Water and Sewer Utility. The reserve is also used to smooth the effects of fluctuations in the operating budget for the Water and Sewer Utility. Funding is through the net revenue generated from the Water and Sewer Utility services. The minimum and maximum limits of this reserve are $25 million and $90 million respectively.

General Utility ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	102,834	93,323	80,374	71,928	49,208	30,878
Addition to reserve	43,146	53,888	53,200	46,400	50,300	50,300
Reduction to reserve	52,657	66,837	61,646	69,120	68,630	55,223
Closing Balance	93,323	80,374	71,928	49,208	30,878	25,955

In 2019, a surplus of $42.7 million was transferred to the reserve. Total investments of $52.7 million was made from the reserve on various capital projects. The top six projects in the amount of $37.2 million include:

- Wastewater Collection Renewal – Integrated Works ($10.3 million)
- Wastewater Infrastructure Renewal ($9.5 million)
- The Creeks Wastewater Pump Station Expansion ($5.6 million)
- Water Service Connection Replacement ($5 million)
- Buffalo Pound Water Treatment Plant Upgrade ($3.5 million)
- Storm Sewer Renewal ($3.3 million)

Although the reserve balance is $3.3 million in excess of the allowable maximum limit, the forecast shows that the balance will decrease over the next five years due to planned utility capital projects identified in the Utility Model and 2020-2024 capital plan. It is recommended that no transfers be made from the reserve as funds are currently dedicated for planned capital projects over the next five years.

Fleet Replacement Reserve

The Fleet Replacement Reserve is used to provide funding for the maintenance and replacement of existing general civic, transit, and fire fleet vehicles, as well as the small tools fleet. This reserve is funded through a budgeted transfer of an amount each year that is the equivalent of the annual amortization of the existing fleet. The fleet reserve has four components as described below. While individually, three of the components are outside their limit, the Fleet Replacement Reserve is looked at as a whole and overall, the reserve is within its limit.

- **Fleet Replacement Reserve (General Civic) -** The General Civic Fleet Replacement Reserve is used to provide funding for the maintenance and replacement of existing general civic fleet vehicles. This reserve is funded through a budgeted transfer of an amount each year that is the equivalent of the annual amortization of the existing civic fleet. The minimum and maximum limits for this reserve are $900,000 and $8.2 million, respectively. In 2019, a capital investment of $8.5 million was made in civic replacement while $10.8 million was added to the reserve, resulting in a yearend balance of $8.8 million. This component reserve is over the reserve limit, however, planned expenditures in 2020 will bring it within its limit.

Civic Fleet ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	6,514	8,807	7,284	7,105	6,427	6,181
Addition to reserve	10,811	8,082	8,082	8,082	8,081	8,081
Reduction to reserve	8,518	9,605	8,260	8,760	8,327	8,883
Closing Balance	8,807	7,284	7,105	6,427	6,181	5,379

- **Fleet Replacement Reserve (Transit) -** The Transit Fleet Replacement Reserve provides funding for the maintenance and replacement of existing transit fleet vehicles. This reserve is funded through a transfer of an amount each year that is the equivalent of the annual amortization of the existing transit fleet vehicles. The minimum and maximum limits for this reserve are $600,000 and $5 million, respectively. In 2019, transit fleet investment of $1.8 million was made while $3.5 million was transferred to the reserve, resulting in a yearend balance of $5.9 million. The reserve is above its limit at the end of 2019 and is forecast to continue to be above the limit until 2023 based on projected transit fleet maintenance and replacement schedule. Given future years planned capital spending, no action is recommended at this time.

Transit Fleet ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	4,296	5,905	8,219	7,338	6,401	4,340
Addition to reserve	3,483	3,084	3,084	3,084	3,084	3,064
Reduction to reserve	1,775	770	3,964	4,020	5,145	5,125
Closing Balance	5,905	8,219	7,338	6,401	4,340	2,279

- **Fleet Replacement Reserve (Fire) -** The Fire Fleet Replacement Reserve provides funding for the maintenance and replacement of existing fire fleet vehicles and equipment. This reserve is funded through a transfer of an amount each year that is the equivalent of the annual amortization of the existing fire fleet equipment. The minimum and maximum limits for this reserve are $200,000 and $1 million, respectively. In 2019, $1.3 million was invested in the fire fleet replacement program, while $1.1 million was added to the reserve, bringing the reserve balance to $88,000 at the end of the year. The reserve is currently below its target minimum and is projected to be within its limits at the end of 2020. The projected balance beginning in 2022 are expected to be above the target maximum and will continue to be monitored. No action is required at this time.

Fire Fleet ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	240	88	819	852	1,585	1,488
Addition to reserve	1,133	1,133	1,133	1,133	1,133	1,133
Reduction to reserve	1,285	402	1,100	400	1,230	264
Closing Balance	88	819	852	1,585	1,488	2,357

- **Fleet Replacement Reserve (Small Tools) -** The Small Tools Fleet Replacement Reserve provides funding for the maintenance and replacement of existing small tools fleets. The reserve is funded through the transfer of an amount each year that is the equivalent of the annual amortization of the existing small tools. The minimum and maximum limits for this reserve are $0 and $100,000, respectively. At the end of 2019, the reserve balance was $7,000 in excess of the maximum limit. This is considered a small excess with a low impact on the City's reserve position. No action is required at this time.

Small Tools Fleet ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	107	107	107	107	107	107
Addition to reserve	84	84	84	84	84	84
Reduction to reserve	84	84	84	84	84	84
Closing Balance	107	107	107	107	107	107

Winter Road Maintenance Reserve

This is an operating reserve that is used to manage annual swings in expenditures in the Winter Road Maintenance Program that may arise due to unpredictable winter storm events. The intent is to ensure the City continues to maintain the road network and to ensure safe winter driving conditions for residents. The reserve is funded through unexpected under expenditures in the annual operating budget for the Winter Road Maintenance Program. The minimum and maximum limits for this reserve are $1 million and $2 million, respectively.

Winter Road Maintenance ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	3,100	2,368	2,143	2,143	2,143	2,143
Addition to reserve	593	0	0	0	0	
Reduction to reserve	1,325	225	0	0	0	
Closing Balance	2,368	2,143	2,143	2,143	2,143	2,143

In 2019, $593,000 was transferred into the reserve from operations and $1.1 million was transferred from this reserve (CR19-85) to the Asset Revitalization Reserve (ARR) as recommended in the 2018 Reserve Report. The balance is currently $368,000 above the target maximum and it is recommended to be transferred to the General Fund Reserve as described in the Reserve Policy.

In the 2020 budget, Council approved (CM19-15) the transfer of $225,000 from the Winter Road Maintenance Reserve to fund the Spring Sweep program. With the recommended $368,000 transfer and the 2020 commitment, the Winter Road Maintenance reserve is expected to be within its target balance at the end of 2020.

Community Investment Grants Reserve
The purpose of this reserve is to provide funding for Council approved community investment grants that are above the approved grants budget. The reserve is funded through unspent community investment grants budget. Community investments are used to support and partner with community non-profit organizations to deliver programs, projects and services that align with Council priorities and community needs. Funds are allocated through the following committees and each has its sub reserve within the Community Investments Grants Reserve:

- The Community and Protective Services Committee (C&PS) - provides financial support to organizations that deliver community services in the area of sport, cultural, recreational and social development.
- The Executive Committee - provides financial support for special events and funding to the Regina Exhibition Association Limited (REAL), Economic Development Regina (EDR) and the Wascana Park through the Provincial Capital Commission.
- The Finance and Administration Committee (F&A) - provides financial support for educational, economic and promotional purposes.

Grants Reserve ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	368	383	383	383	383	383
Addition to reserve	27	0	0	0	0	0
Reduction to reserve	12	0	0	0	0	0
Closing Balance	383	383	383	383	383	383

The Community Investment Grants Reserve has a target balance between $0 and $350,000. In 2019, the City community investments budget was $9 million, including $3.8 million allocated through the C&PS Committee, $4.9 million allocated through the Executive Committee and $200,000 allocated through Finance and Administration Committee. Total funding allocated at the end of 2019 resulted in a small transfer of $27,000 to the reserve at yearend. The reserve balance was $383,000 or $33,000 in excess of the maximum limit. It is recommended that no transfer be made as the excess amount in the reserve is considered minimal with a low impact on the City's reserve position.

B. RESERVES UNDER THEIR MINIMUM LIMIT

Land Development Reserve
This reserve is used to fund land acquisition and development, and to manage fluctuations in the operating budget for the Land and Real Estate operations. The reserve is funded through net revenues from land sales. The minimum and maximum limits for the reserve are $2 million and $12 million, respectively. In 2019, approximately $1.9 million in land sales was transferred to the reserve while $9.5 million was invested in the South East Land Development project. Although the reserve had a negative balance of $16.8 million at the end of 2019, there is approximately $24.2 million available in the land development project accounts, including $11.6 million in the Railyard Renewal Project, $9.5 million in the SE Land Development project and $3.1 million in the Hawkstone Land Development project. This means that, on a net basis, there is approximately $7.3 million funding available related to this reserve. In addition, it is being projected that an annual revenue of $7.6 million would

be received annually from land sales from 2021-2024. Based on this, no action is recommended at this time.

Land Development ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	(9,224)	(16,815)	(14,215)	(13,615)	(13,815)	(16,215)
Addition to reserve	1,909	2,600	7,600	7,600	7,600	7,600
Reduction to reserve	9,500	0	7,000	7,800	10,000	7,000
Closing Balance	(16,815)	(14,215)	(13,615)	(13,815)	(16,215)	(15,615)

Planning & Sustainability Stabilization Reserve

This reserve is used to provide funding to smooth the effect of fluctuations in the operating budget for the City's fee for service building and development activities, and to fund one-time planning and sustainability capital projects. The reserve is funded through the net fees and charges generated from fee for service development activities. This reserve has a minimum limit of $1.7 million and a maximum limit of $13 million.

Planning & Sustainability ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	1,532	(444)	(2,220)	(2,220)	(2,220)	(2,220)
Addition to reserve	0	0	0	0	0	0
Reduction to reserve	1,976	1,776	0	0	0	0
Closing Balance	(444)	(2,220)	(2,220)	(2,220)	(2,220)	(2,220)

In 2019, net operating expenses related to planning and development activities were higher than revenues by approximately $2 million resulting in a draw from the reserve. The reserve balance was negative $444,000 at the end of 2019. The reserve balance is projected to decrease further below its minimum limit at the end of 2020 due to a planned transfer from the reserve to operations of $1.8 million from reduced building permit revenue due to lower construction levels in 2020. It is expected that the reserve would have a negative balance over the next five years due to decline in building permit revenues exacerbated by housing market decline and slow economic activities in general. As this is a self-sustaining reserve with an expectation of achieving full cost recovery, it is expected that fees would be aligned to match future expenditures. Therefore, a transfer to the reserve is not required.

C. RESERVES WITHIN THEIR LIMITS

Thirteen out of the 19 reserves were within their limits at the end of 2019. For information purposes, the 2019 transactions and yearend balances of these reserves are provided below. No action is recommended for these reserves.

Solid Waste Reserve

The Solid Waste Reserve is used to fund the landfill closure and post closure liability, renew and replace capital assets used to deliver the landfill operations, the waste diversion program and the recycling program; and to smooth the effects of fluctuations in the operating budget for these programs. The reserve is funded primarily through net fees and charges generated from landfill operations, the waste diversion program and the recycling program. The reserve has a minimum limit of $28 million and a maximum limit of $48.5 million.

Solid Waste ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	39,314	30,019	29,922	39,568	49,411	59,454
Addition to reserve	9,415	9,918	10,116	10,318	10,525	10,736
Reduction to reserve	18,710	10,015	470	475	482	488
Closing Balance	30,019	29,922	39,568	49,411	59,454	69,702

In 2019, $18.7 million was invested on various capital projects such as Refuse Cart Replacement, Landfill Infrastructure Renewal and Landfill Operations Centre, while net operating surplus of $9.4 million was transferred to the reserve. The reserve balance decreased to $30.0 million at the end of 2019 and is forecast to remain at this level through 2020. While current projections show the reserve balance will increase to $69.7 million by 2024, this projection does not take into account future capital expenditures, such as landfill closure and post-closure costs, which is currently estimated to be $9.9 million. For this reason, transfer from this reserve is not recommended.

General Fund Reserve

The General Fund Reserve (GFR) is a stabilization reserve used by the City primarily to smooth the financial impact of revenue fluctuation or cost increases, or to fund one-time unanticipated operating requirements. There is no dedicated funding source for this reserve as the reserve is funded primarily from unanticipated net surplus from the City's general operating fund. The minimum and maximum limits of the GFR are $23 million and $46 million respectively, based on 5% and 10% of the City's annual budgeted general operating expenditures for the current year.

General Fund ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	23,499	27,002	24,563	23,801	23,039	22,277
Addition to reserve	8,149	762	0	0	0	0
Reduction to reserve	4,646	3,201	762	762	762	762
Closing Balance	27,002	24,563	23,801	23,039	22,277	21,515

In 2019, $4.6 million was drawn from the GFR, primarily for the funding of Parks and Facilities Yard Development as approved by Council (CR17-120), while $8.1 million was transferred to the GFR primarily due to $7.0 million in net general operating surplus.

The GFR is projected to decrease to slightly above its minimum limit to $23.8 million at the end of 2021 due to Council approved commitments for capital improvements of the Regina Humane Society (EX14-50).

The GFR continues to provide Council the greatest flexibility to respond quickly to emergencies or to capitalize on opportunities without borrowing. Depleting this reserve below its minimum recommended target impacts the City's financial flexibility. The GFR does not have a dedicated funding source as funding comes from unexpected operating surplus. Given the tight financial outlook of the City, it is not likely that the City will not have significant operating surplus to be transferred to the GFR. While Administration continues to monitor the GFR to ensure an appropriate balance is maintained in this reserve, there is an opportunity for the City to consider a dedicated funding source for this reserve such as transferring a budgeted amount to this reserve in future budgets.

Asset Revitalization Reserve

This reserve provides funding for the City's strategic capital priorities to assist in managing the growth and revitalization of the capital assets and infrastructure of the City. This reserve is not intended to fund new developments or growth projects that are typically funded through servicing agreement fees (SAF) or projects that are funded through a dedicated reserve. The Asset Revitalization Reserve (ARR) is funded through a portion of interest revenue earned from the City's investments. The reserve has a minimum limit of $500,000 and maximum limit of $30 million.

Asset Revitalization ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	1,099	8,674	8,689	8,704	8,719	8,719
Addition to reserve	14,775	15	15	15	0	
Reduction to reserve	7,200	0	0	0	0	
Closing Balance	8,674	8,689	8,704	8,719	8,719	8,719

In 2019, $14.8 million was transferred to the reserve, including $13.6 million in investment gains and a $1.1 million transfer from the Winter Road Maintenance Reserve (CR 19-85). During the year, $7.2 million was allocated from this reserve to fund the Regina Police Service Headquarters Complex.

The ARR is projected to have a balance of $8.7 million at the end of 2020. Similar to the GFR, the ARR provides Council flexibility to respond to one-time capital needs reducing the use of debt. To ensure the City continues to utilize the ARR to fund critical capital projects, there is an opportunity for the City to consider a sustainable funding source for this reserve such as allocating funding through the annual operating budget of the City and transferring excess amounts from operating and/or capital reserves that are funded through tax revenue.

Social Development Reserve

This reserve is used to provide grant funding for affordable and below market housing developments in accordance with the Housing Incentives Policy (HIP) and other Council approved housing initiatives. The HIP currently allows the City to invest up to $2.5 million per year in the housing grant program. The reserve does not have a dedicated funding source as it is funded through Council approved transfers. There is no limit established for this reserve as it does not lend itself to having limits.

Social Development ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	8,958	7,069	154	154	154	154
Addition to reserve	26	0	0	0	0	0
Reduction to reserve	1,915	6,915	0	0	0	0
Closing Balance	7,069	154	154	154	154	154

In 2019, $1.9 million was spent from the reserve, decreasing the reserve balance to approximately $7 million at yearend. Administration is expecting high utilization of the HIP for 2020, resulting in a $6.9 million draw to the reserve in 2020. This leaves an uncommitted balance of $154,000 at the end of 2020. To ensure the sustainability of the HIP, a long-term funding source is required for this program. Administration is in the process of reviewing the

HIP and is developing a recommendation for a long-term funding source for the reserve through the 2021 Budget.

Employer-Provided Parking Reserve
This is a self-sustaining reserve used to fund the operating, maintenance and capital replacement and renewal requirements of the employer-provided parking facilities. The reserve is funded through the net parking fees from employer-provided parking program. The reserve has minimum and maximum limits of $200,000 and $3.5 million, respectively.

Employer-Provided Parking ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	2,269	2,634	2,941	3,248	3,555	3,862
Addition to reserve	440	625	625	625	625	625
Reduction to reserve	75	318	318	318	318	318
Closing Balance	2,634	2,941	3,248	3,555	3,862	4,169

In 2019, a net addition of $365,000 was made to the reserve to increase the balance to $2.6 million at the end of the year. The reserve is projected to remain within its limit through 2021 and then increase above the maximum from 2022 to 2024.

Regina Police Service General Reserve
This is a stabilization reserve primarily used to smooth fluctuations in the annual operating budget of the Regina Police Service (RPS) and to fund small one-time capital expenditures requested by the Board of Police Commissioners that are approved by Council. The reserve is funded through unplanned surplus from the RPS annual operating budget. The minimum and maximum limits of the reserve are $400,000 and $4 million respectively

RPS General ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	630	1,456	1,456	1,456	1,456	1,456
Addition to reserve	826	0	0	0	0	0
Reduction to reserve	0	0	0	0	0	0
Closing Balance	1,456	1,456	1,456	1,456	1,456	1,456

In 2019, $826,000 in operating surplus was transferred to the reserve, increasing the balance to $1.5 million at yearend. Forecast shows the reserve would remain within its limit over the next five years assuming there are no unexpected operating deficits.

The reserve review completed in 2018 recommended that the minimum for the RPS General Reserve be reduced from $400,000 to $300,000 based on best practice to establish the minimum at historical levels. In 2019 the recommendation was presented and approved by the Board of Police Commissioners. The table below provides the updated limits. No transfers are required as a result of the recommended adjustment.

RPS General Fund Reserve ($000s)			
Current Limits		**Recommended Limits**	
Minimum	**Maximum**	**Minimum**	**Maximum**
$400	$4,000	$300	$4,000

Asphalt Plant Reserve

The Asphalt Plant Reserve is a capital reserve used to fund capital requirements and maintenance costs of the City's asphalt plant. The reserve is funded through net revenue generated from asphalt plant operations after deducting the cost of producing asphalt and other expenditures related to the asphalt plant operations. The minimum and maximum limits of the reserve are $200,000 and $1.3 million, respectively.

Asphalt Plant ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	1,345	1,256	1,306	506	506	806
Addition to reserve	61	200	200	200	200	200
Reduction to reserve	150	150	1,000	0	100	150
Closing Balance	1,256	1,306	506	706	806	856

In 2019, $61,000 in operating surplus was transferred to the reserve. The reserve invested $150,000 in the asphalt plant capital program resulting in a reserve balance of $1.3 million. Projections show that the reserve balance would decrease to $856,000 over the next five years due to planned capital expenditures related to the upgrade of major components of the asphalt plant as identified in the 2020-2024 capital plan. Based on this, a transfer from this reserve is not required.

Technology Reserve

This reserve provides funding for replacing and enhancing existing technology equipment in the event of unexpected equipment failure or changes in digital information delivery. It is also used to smooth operating requirements for the City's internal Print Services. The reserve is not intended to fund capital investments in new technology equipment as these are procured through a lease program. Funding is primarily generated through net revenues from the Print Services operations.

Technology ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	798	854	259	264	269	274
Addition to reserve	56	5	5	5	5	5
Reduction to reserve	0	600	0	0	0	0
Closing Balance	854	259	264	269	274	279

In 2019, a net transfer of $56,000 from operations to the reserve was made, bringing the yearend reserve balance to $854,000. The reserve will invest $600,000 in the Technology Capital program in 2020, reducing the reserve balance to $259,000. This balance is within the reserve's minimum and maximum range of $100,000 and $1 million, respectively. The reserve is currently projected to remain within its limits over the next five years.

Elections & Property Reassessment Reserve

This reserve is used to manage planned future operating business requirements related to municipal elections and property reassessment, which occur once every four years. It is not intended to fund property revaluation appeals lost by the City as there is a process in place for managing appeal risks. The reserve is funded by a transfer of an amount per year that is equal to 25% of the costs of elections and property reassessments. Funding is from the operating budget of City departments who utilize this reserve, including the Office of the City Clerk, Communications & Customer Experience and Assessment, Taxation & Utility Billing.

Elections & Property Reassessment ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	642	642	0	225	450	675
Addition to reserve	0	224	225	225	225	225
Reduction to reserve	0	866	0	0	0	900
Closing Balance	642	0	225	450	675	0

Respectively, the minimum and maximum limits of this reserve are $0 and $800,000. The maximum amount includes $500,000 for elections and $300,000 for property reassessments. In 2019, no transfer was made to the reserve as the balance was sufficient to fund the 2020 Election. The 2019 ending balance of $642,000 is within the allowable limit, and the reserve is expected to remain within its limits over the next five years. A planned reduction to the reserve is forecast in 2020 and 2024 for the civic election and property reassessment.

Golf Course Reserve

The Golf Course Reserve is a self-sustaining reserve that provides funding for the capital requirements and maintenance costs of the golf courses, as well as to smooth operating needs of the golf course program. The reserve is funded through net revenues generated from golf sales. This reserve has a minimum limit of $250,000 and a maximum limit of $2 million.

Golf Course ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	100	548	253	253	453	653
Addition to reserve	568	5	350	350	350	350
Reduction to reserve	120	300	350	150	150	200
Closing Balance	548	253	253	453	653	803

In 2019, an operating surplus of $568,000 was transferred to the reserve resulting in a yearend balance of $548,000. The reserve is expected to decline to $253,000 at the end of 2020. The reserve is projected to increase to $803,000 in 2024.

Regina Police Service Radio Equipment Reserve

This is an operating reserve used to smooth expenditures related to the operation and capital and maintenance of the civic radio system. The RPS Communication Technology Unit (CTU) manages the trunked radio system on behalf of City departments and outside agencies who use the trunked radio system, such as Mobile Crisis Services, and Regina Health Authority. The reserve is funded through net revenue generated from the users of the radio system. The reserve's current minimum limit is $100,000 and maximum limit is $6 million.

RPS Radio Equipment ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	294	320	320	320	320	320
Addition to reserve	26	0	0	0	0	0
Reduction to reserve	0	0	0	0	0	0
Closing Balance	320	320	320	320	320	320

In 2019, the reserve increased by $26,000 resulting in a yearend balance of $320,000 which is within its current limit.

The reserve review completed in 2018 recommended that the minimum and maximum targets for the RPS Service Radio Equipment Reserve be changed to $65,000 and $300,000 respectively based on best practice of maintaining a minimum of 8 per cent and a maximum of 25 per cent of historical total expenses in the reserve. In 2019 the recommendation was presented and approved by the Board of Police Commission. The table below notes the updated limits. The 2019 balance is over the target maximum balance, but no transfer is recommended as the amount is low with minimal impact to the City's reserve position.

RPS Service Radio Equipment Reserve ($000s)			
Current Limits		Recommended Limits	
Minimum	Maximum	Minimum	Maximum
$100	$6,000	$65	$300

Cemetery Reserve

This is a self-sustaining reserve that provides funding for the capital requirements and maintenance costs of the cemeteries, and to manage the operating requirements of the cemetery program. The reserve is funded through net revenues generated from the cemetery program. The reserve's minimum and maximum limits are $100,000 and $800,000, respectively.

Cemetery ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	384	250	73	63	53	43
Addition to reserve	0	33	100	100	100	100
Reduction to reserve	134	210	110	110	110	110
Closing Balance	250	73	63	53	43	33

In 2019, a capital investment of $100,000 was made from the reserve to restore existing infrastructure, while an operating deficit of $33,000 was drawn from the reserve, resulting in a net decrease to the reserve of $133,000 and a yearend reserve balance of $250,000. The reserve is projected to decrease below the minimum balance in 2020 due to budgeted capital expenditures. Administration will review the reserve in 2020 and bring forward recommendations as required.

Regina Revitalization Initiative (RRI) Stadium Reserve

The RRI Stadium Reserve is a self-sustaining reserve that provides funding for the capital and operating expenditures of the Mosaic stadium. The reserve is funded through the net revenues received for the Mosaic stadium operations. There are no limits established for this reserve as it does not lend itself to having reserve limits.

RRI Stadium ($000s)	2019	2020	2021	2022	2023	2024
Opening Balance	(1,362)	(1,780)	(6,083)	(6,302)	(4,901)	(3,735)
Addition to reserve	0	0	0	1,401	1,166	1,253
Reduction to reserve	417	4,303	219	0	0	0
Closing Balance	(1,780)	(6,083)	(6,302)	(4,901)	(3,735)	(2,482)

In 2019, $417,000 was drawn from this reserve to fund operating deficits, resulting in a negative balance of $1.8 million at yearend. This negative reserve balance was anticipated, and the Reserve Bylaw allows for this reserve to go into a negative position to deal with anticipated temporary negative cash flows. As a self-sustaining reserve, the expectation is that the revenues from the stadium would cover ongoing and future capital and operating expenditures. Administration continues to monitor and manage the reserve to ensure there is no impact to the operations of the stadium as a result of the projected negative reserve balance.

CITY OF REGINA RESERVE BALANCE IN COMPARISON TO OTHER CITIES

The level of reserves maintained by a municipality depends on a number of factors, including services and levels of service provided by the municipality, internal financial policies, risk tolerance, the age and condition of infrastructure, as well as long-term financial plans and economic conditions. Industry recognized indicators used by credit rating agencies and recommended by the Government Finance Officers Association (GFOA)[1] of the United States and Canada and the Municipal Finance Officers Association (MFOA)[2] of Ontario were applied in assessing the City's reserve levels in comparison to ten Canadian municipalities.

In particular, the MFOA recommends that a municipality should maintain a minimum of 20% of its annual expenditures in reserves. While there is no recommended maximum benchmark, best practice advises that reserve balances should be benchmarked against other municipalities to provide insight on whether a city's reserve is excessively high or low.

The comparison based on the industry measures shows that the City's reserve balance is reasonable, as it is within the average range for most of the indicators considered as described below. It is important to highlight that the City's AAA credit rating was confirmed by S&P Global in May 2020 based on its practice of strong financial management, including responsible management of reserves.

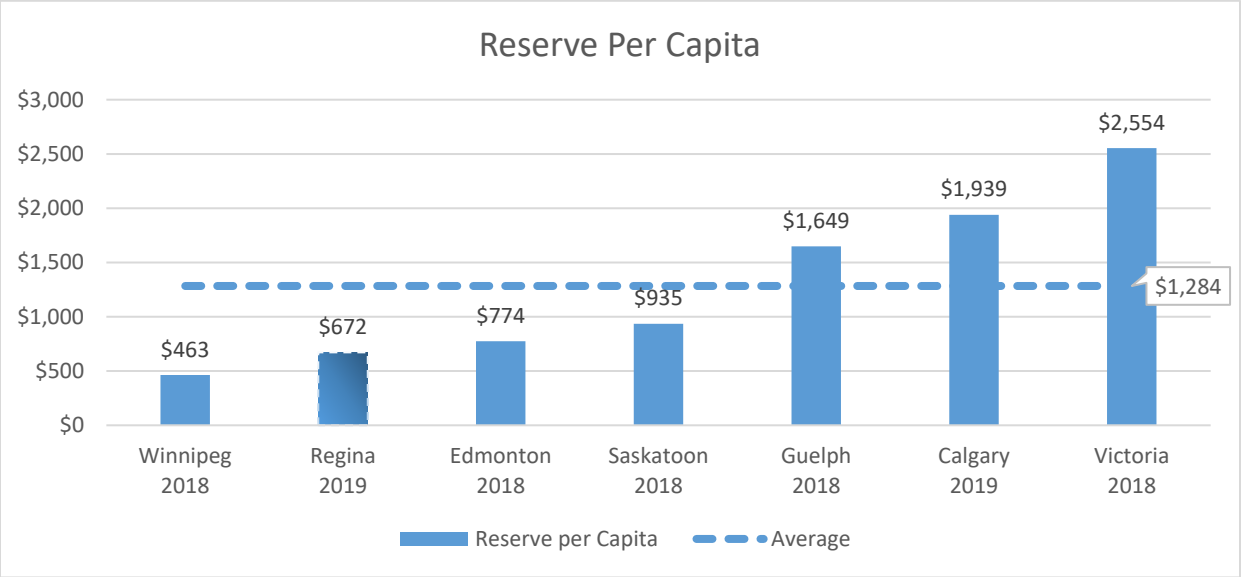
Reserve Per Capita

This ratio measures total reserve balances in relation to the population. This is a useful ratio as it illustrates the property taxes, rates and charges paid per person living a municipality that is set aside for planned future capital expenditures or operating emergencies. A higher ratio implies that the average resident of a city is paying more taxes for future needs. While there is no generally accepted benchmark for this ratio, a comparison with other cities provides a good indicator whether a municipality has too much in reserves. The graph below shows that the City of Regina has the second lowest reserve per capita ($672), which is reasonable compared to $1,284 for the average city. The City of Saskatoon has the

[1] The GFOA is a non-profit association of state and local government finance professionals and elected officials throughout the United States and Canada, with a mission to promote excellence and best practices in financial management, including reserve policies

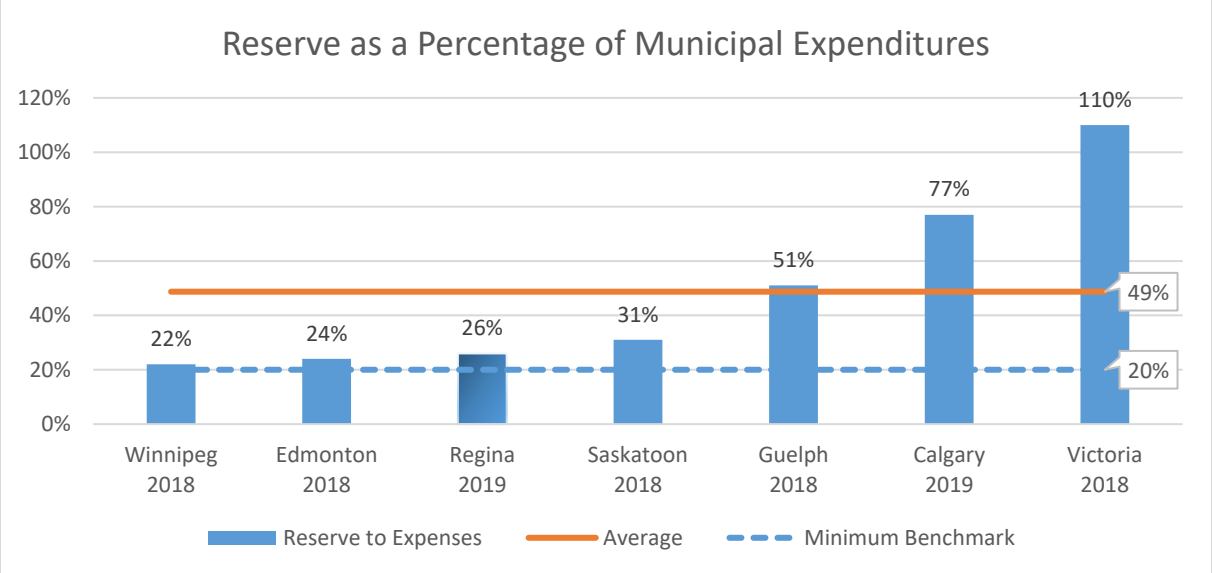
[2]The MFOA is a Canadian based professional association of municipal finance officers who handle the financial affairs of municipalities and who are key advisors to councils on matters of finance policy. The association promotes best practices in municipal financial management.

median reserve per capita of the group ($935), while the City of Victoria has the largest per capita reserves of $2,554.



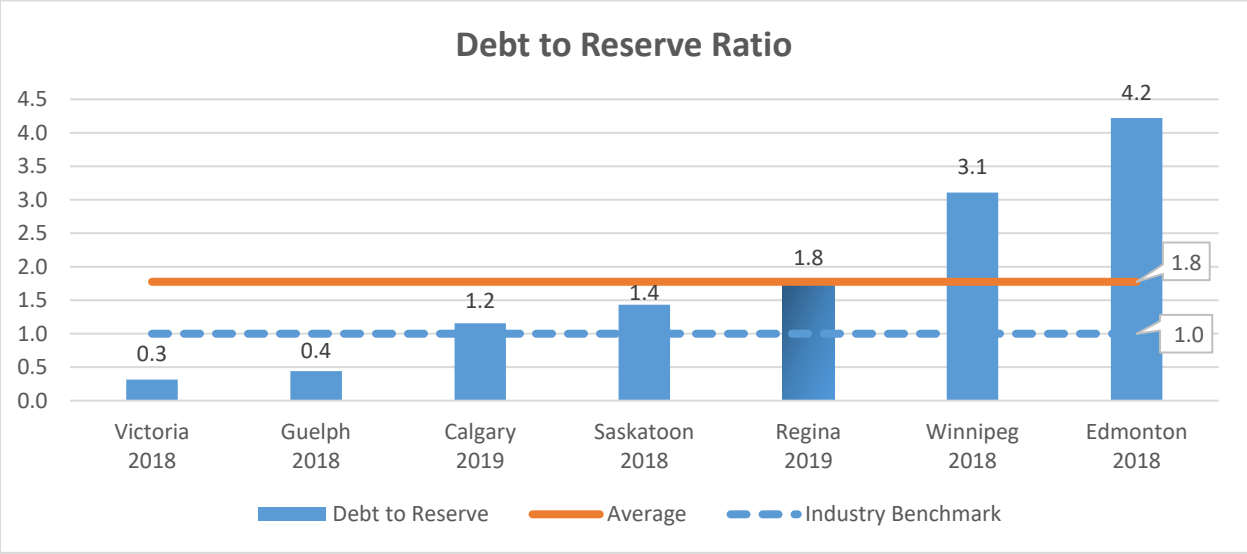
Percentage of Reserves to Expenses

This ratio is a measure of financial stability as it shows the ability of a municipality to offset unexpected revenue loses or cost increases without borrowing. A minimum ratio of 20% is recommended as good practice. The comparison shows the City of Regina ratio to be 26% compared to 49% for the average municipality. Although the City's ratio is lower than the peer group average, it is considered reasonable as it is above the recommended minimum and includes funding for planned capital requirements and obligations, as well as funding to smooth unexpected fluctuations in revenue or expenses.



Percentage of Debt to Reserves

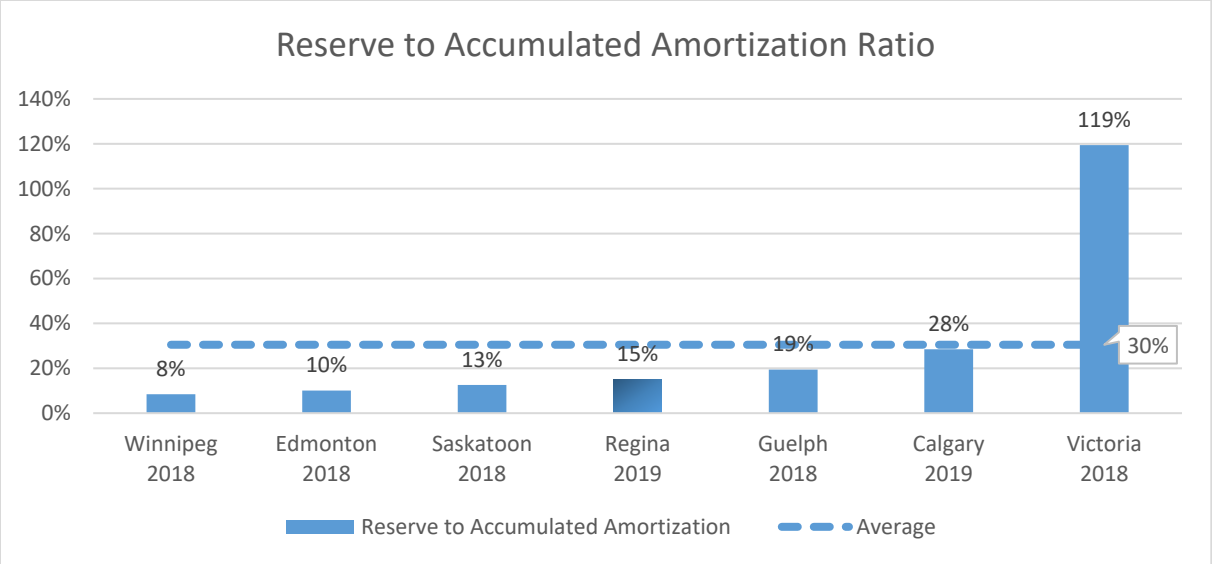
This ratio is used to measure financial prudence by comparing debt level to reserve balances. Credit rating agencies such as S&P Global recommend that municipalities should maintain a debt to reserve benchmark ratio of 1:1. This means that for every dollar of debt there should be a dollar of reserves. This ratio ensures that the total debt burden of a municipality does not exceed the total of all reserves. All else being equal, a lower ratio is preferred. A lower ratio means that a municipality has lower debt and/or higher reserve, while a higher ratio could mean high debt and low reserve level. The comparison shows the City of Regina has a ratio equal to the average of 1.8 for the peer group. The City's ratio means that for every $1.80 of debt there is $1.00 of reserves available to cover the debt. The City's ratio is similar to that of the City of Saskatoon, and it indicates prudent use of debt and good financial management.



Percentage of Reserves to Accumulated Amortization

Reserves were also compared to capital assets, using accumulated amortization. Accumulated amortization is the portion of a city's tangible capital assets[3] (TCA) that has been consumed and therefore needs to be renewed or replaced. The value of accumulated amortization can be used as an approximation of asset condition and future asset replacement requirements. In 2019, the City's reserve levels as a percentage of accumulated amortization was 15% compared to 30% for the average municipality. This means that 15% of the City's assets that have been consumed could be replaced through its reserves compared to Saskatoon, which has an 13% ability to replace its utilized assets through reserves.

[3] Tangible capital assets are assets or infrastructure that are used to deliver services. These assets have a life span longer than one year. Examples include roads, buildings, fleet equipment etc.



Limitations of Reserve Balance Comparisons

While jurisdictional comparisons provide useful context with respect to the appropriateness of reserve balances held by cities, it is important to note that comparatives are not necessarily indicative of what the City of Regina should have in its reserves. The following factors are worth considering in comparing reserve balances:

1. *Condition of Assets* - Some cities may have newer assets or more robust maintenance programs than others, and therefore would require lower reserve balances to replace assets. For example, the City has delayed its capital improvements and maintenance and will therefore require more reserves in the future to catch up with capital improvements and replacements. The City has provided increased funding to maintain, repair and acquire new capital assets in various manners. The City has dedicated funding to address specific assets through the Residential Roads Renewal Program. In addition, through the 2020 budget process, Council approved two new capital funding programs, the Recreation/Culture Capital Program ($3 million per year) and a dedicated mill rate increase over five years (Recreation Infrastructure Program) to fund the implementation of the Recreational Master Plan and the Cultural Plan. Continued effort in the development of asset management plans for all the City's assets will provide a clear picture of the current and future needs.
2. *Pay-As-You-Go* - Cities may have a funding strategy, whereby revenues from current operating budget (pay-as-you-go), instead of reserves, are used to pay for expenditures. Cities that use pay-as-you-go as their funding strategy for asset renewal will typically maintain a lower reserve balance in comparison to their assets.
3. *Capital Carry Forward* - Some cities may keep reserve-type funds, such as approved but unspent capital funds, in a project account instead of a reserve. All else being equal, cities that carry over unspent capital funds in a project account rather than a reserve will report a lower reserve balance compared to cities that report approved but unspent capital funds as part of their reserve balance.

RESERVE BALANCES PROJECTION

Reserves are projected to decrease to $147 million by the end of 2020 and to $146 million by end of 2024. The projected decline in reserve balances is mainly due to planned capital projects identified in the five-year 2020-2024 capital plan. The majority of the decrease is related to self-sustaining reserves as the City invests in planned projects. Detailed projections for each reserve are shown in graph below and Table 3.

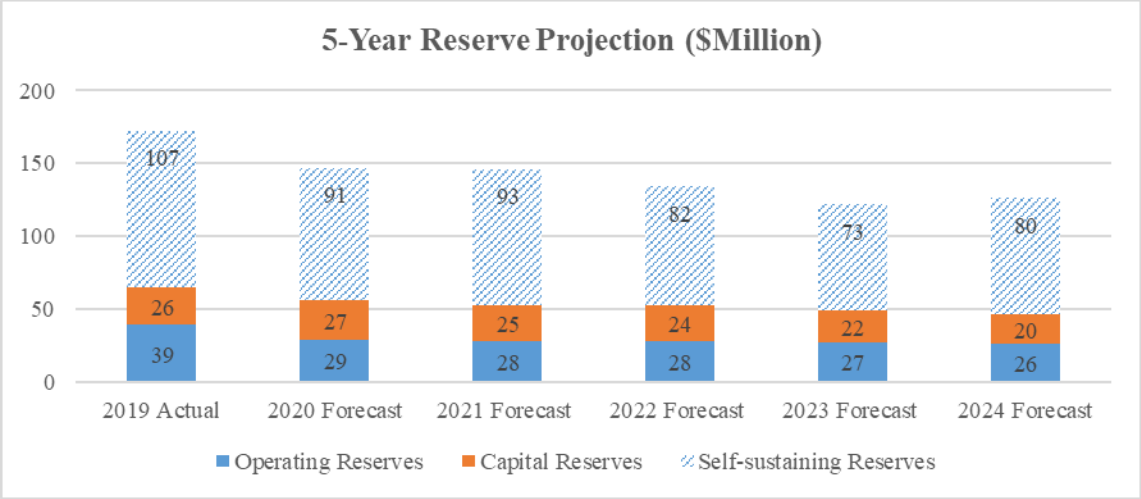


Table 3: Five-Year Reserve Balance Projection ($000s)

Allowable Minimum	Allowable Maximum	Reserve Name	Actual 2019	Forecast 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024
		Operating Reserves (Tax-Supported)						
23,000	46,000	General Fund Reserve	27,002	24,563	23,801	23,039	22,277	21,515
-	-	Social Development Reserve	7,069	154	154	154	154	154
1,000	2,000	Winter Road Maintenance Reserve	2,368	2,142	2,142	2,142	2,142	2,142
400	4,000	Regina Police Service General Reserve	1,456	1,456	1,456	1,456	1,456	1,456
-	800	Elections & Property Assessment Reserve	642	-	225	450	674	-
-	350	Community Investment Grants Reserve	383	383	383	383	383	383
100	6,000	Regina Police Service Radio Equipment Reserve	320	320	320	320	320	320
24,500	**59,150**	**Subtotal**	**39,240**	**29,018**	**28,481**	**27,944**	**27,406**	**25,970**
		Capital Reserves (Tax-Supported)						
1,700	14,300	Fleet Replacement Reserve	14,907	16,428	15,401	14,520	12,116	10,122
500	30,000	Asset Revitalization Reserve	8,674	8,689	8,704	8,719	8,719	8,719
200	1,300	Asphalt Plant Reserve	1,256	1,306	506	706	806	856
100	1,000	Technology Reserve	854	259	264	269	274	279
2,500	**46,600**	**Subtotal**	**25,691**	**26,682**	**24,875**	**24,214**	**21,915**	**19,976**
		Self-Sustaining Reserves (Non-Tax Supported)						
25,000	90,000	General Utility Reserve	93,323	80,374	71,928	49,208	30,878	25,955
28,000	48,500	Solid Waste Reserve	30,019	29,922	39,569	49,412	59,455	69,703
200	3,500	Employer-Provided Parking Reserve	2,634	2,941	3,248	3,555	3,862	4,169
250	2,000	Golf Course Reserve	548	254	254	454	654	804
100	800	Cemetery Reserve	250	73	63	53	43	33
1,700	13,000	Planning & Sustainability Stabilization Reserve	(444)	(2,220)	(2,220)	(2,220)	(2,220)	(2,220)
-	-	Regina Revitalization Initiative Stadium Reserve	(1,780)	(6,082)	(6,301)	(4,900)	(3,734)	(2,481)
2,000	12,000	Land Development Reserve	(16,815)	(14,215)	(13,615)	(13,815)	(16,215)	(15,615)
57,250	**169,800**	**Subtotal**	**107,735**	**91,047**	**92,926**	**81,747**	**72,723**	**80,348**
84,250	**275,550**	**Total**	**172,666**	**146,747**	**146,282**	**133,905**	**122,044**	**126,294**

CONCLUSION

In 2019, $15.0 million net withdrawal was made from reserves to fund various capital projects and support operating requirement, decreasing the reserve balance from $187.7 million at the beginning of 2019 to $172.7 million at the end of 2019. Operating reserves account for 23% of the reserve balance, capital reserves represent 15% of the balance, while a significant portion of reserves (62%) are self-sustaining reserves.

Of the 19 reserves maintained by the City, six were outside of the limit while 13 were within their limits. Administration is recommending that an excess mount of $368,000 the Winter Road Maintenance Reserve be transferred to the General Fund Reserve.

Reserves are projected to decrease to $146.7 million at the end of 2020 due to planned projects approved by Council in the 2020 budget.

Overall, the City reserve balance is considered reasonable compared to other municipalities and best practices. The City's reserve strength is underpinned by strong financial management and responsible fiscal practices that have resulted in high credit ratings. Administration will continue to monitor and manage reserves in accordance with the Reserve Policy and the Bylaw to ensure reserves continue to support Council priorities and the needs of the City.

Administration also recommends amending the minimum and maximum limits of the Regina Police Service General Reserve and the Regina Police Service Radio Equipment Reserve to meet best practices as approved by the Board of Police Commissioners in 2019.