

# Strategic Investments, Stronger Community



2020 General Operating Budget  
2020-2024 General Capital Plan  
2020 Utility Operating Budget  
2020-2024 Utility Capital Plan

# Letter from the City Manager

November 15, 2019

To: His Worship the Mayor and City Councillors

Re: General and Utility Fund 2020 Operating and 2020-2024 Capital Budget

On behalf of Administration, we are pleased to recommend the City of Regina's General and Utility Fund 2020 Operating Budgets and 2020-2024 Capital Budgets for your consideration and adoption as per Section 128 of *The Cities Act*.

The proposed General Fund 2020 Operating and 2020-2024 Capital Budget is a continuation of the City's commitment to operations that are efficient, fiscally responsible, and that support a vibrant, inclusive, attractive and sustainable community. It builds on our continued efforts in 2019 to invest in the priorities of residents, which includes major infrastructure renewal, policing and safety, and initiatives that support community growth and quality of life.

The 2020 Budget provides a unique opportunity for the City to capitalize on an additional \$12 million in one-time funding from the federal Gas Tax Program and savings incurred through a management review completed in early 2019. Also, this funding will address current needs and set the framework for ongoing investments beyond 2020 that will advance and enhance the quality of life for Regina residents.

As a result, the proposed 3.25 per cent mill rate increase for 2020 represents the lowest increase in the last 10 years, enabling the City to maintain momentum in significant infrastructure investment and reliable service delivery while being responsive to current economic challenges and service affordability. In addition to the 0.45 per cent portion dedicated to repayment of Mosaic Stadium, the proposed mill rate will include a new 0.5 per cent portion dedicated for the next five years to funding the Recreation Infrastructure Program adopted by Council on October 28, 2019. This dedicated portion will raise \$1.26 million in 2020.

For the average assessed home value of \$350,000, the impact of the overall 3.25 per cent will be an increase of \$5.60 per month for the municipal portion of property taxes.

The 2020 General Fund Capital Budget forecasts investing \$110 million this year. It is notable that the City's current contributions to capital, which are derived through City-generated revenue, will exceed 50 per cent of the total capital spend in 2020. This means we are relying less on reserves and third party sources of revenue, such as cost-shared federal government infrastructure programs to fund our capital program. Since 2011, the City has more than tripled its current contributions to capital, which further reinforces our commitment to long-term viability and asset management.

Major capital projects funded in 2020:

- \$17 million for the residential roads renewal
- \$14 million for the street infrastructure renewal primarily focused on major roads
- \$12 million for the construction of outdoor pools in 2020 (\$7.5 million for Wascana Pool and \$4.5 million for Maple Leaf Pool)
- \$10.5 million to support the Facilities Asset Management Program which is designed to extend the life of City-owned facilities and reduce expenses in the future
- \$8.8 million to complete the Waste Management Centre
- \$1.3 million for the redevelopment of the Regent Par 3 golf course



- \$3 million for the establishment of an ongoing Recreation/Culture Capital Program that will fund investments to spray pads and accessible playground hubs, multi-use pathways, the City's commitment to Globe Theatre renovations and a Public Art Program
- \$1 million for the Ring Road Railroad Relocation Project

The 2020 Utility Capital Budget continues its infrastructure renewal plan with an investment of \$70.5 million. Major Utility Fund projects include:

- \$16.2 million in water infrastructure renewal
- \$10.3 million in wastewater infrastructure renewal
- \$5.1 million for water meters and automated meter reading (AMR) system replacement
- \$2 million for chlorine booster stations
- \$1.5 million for supply line assessment and rehabilitation

The Utility Fund 2020 Operating Budget proposes a 3 per cent rate increase, effective January 1, as approved by Council in 2019 for the each of the 2019, 2020 and 2021 budget years. For the average homeowner, this means a monthly increase of \$4.14 in 2020. The projected revenue for 2019 is \$142.3 million, an overall revenue increase of 2.4 per cent. This three-year rate model provides predictability for customers and stability for the City to achieve long-term investment in infrastructure that helps ensure the continued delivery of safe, reliable water, wastewater and drainage services.

The City is mindful that long-term planning, efficient use of resources, continued investment in infrastructure maintenance and renewal is fundamental to achieving the outcomes necessary for growth and long-term financial sustainability. The 2020 Budget allows the City to embrace a proactive and prepared position that will be of significant benefit in anticipating service delivery and investment needs over the next decade.

Respectfully submitted,



Chris Holden

City Manager

Table of Contents

Letter from the City Manager .....2

Influencing Factors.....5

2020 Financial Summary ..... 10

2020 General Operating Budget ..... 13

General Fund Revenue..... 19

General Fund Expenses .....33

General Fund Reserves & Debt.....72

General Fund Capital.....76

2020 Utility Budget.....92

Appendices .....108



# Influencing Factors

The City of Regina utilizes a planning framework that integrates long-term vision with achievable, planned change and the ongoing delivery of services to residents. The community priorities in *Design Regina: The Official Community Plan Bylaw 2013-48* (OCP) and the City's four-year Strategic Plan provide direction for Administration in developing the annual budget. In addition, issues of more immediate concern, including current economic conditions, provide context into budget development. Also, see Appendix A – Financial Structure, Policy, and Process.

## Community Profile

Regina is Saskatchewan's capital city. It has a population of roughly 236,000 and serves a larger metropolitan area of 257,000. The community has been affected by over a decade of strong growth in its resource-based economy. The OCP projects the population will grow to 300,000 in the next 20 years.

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

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

The intense pace of Regina's growth leveled off in 2015. 2016 saw virtually no growth in GDP, and only a small increase in 2017. In 2018, Regina experienced 0.8% GDP growth – still below Saskatoon's 2.2% and Saskatchewan's 1.8%. However, thanks to moderate growth in manufacturing, construction and the service sector, GDP growth is expected to reach 2.3% in 2019. This is expected to continue with the Conference Board of Canada predicting continued GDP growth averaging 2% between 2020 and 2022.

Flat provincial growth over the past several years had reduced provincial government revenues negatively impacting funding the City received through provincial revenue sharing agreements with municipalities. Recent changes to the Municipal Revenue Sharing Program have resulted in funding levels returning to levels seen prior to the economic slowdown. Revenue sharing peaked in 2016-2017 when Regina received roughly \$42,170,000. Regina's 2019-2020 share was \$39,202,000, almost the same as what was received in 2014-2015. The 2020-2021 provincial revenue sharing (2020 City of Regina Budget) will be \$42,407,000, slightly higher than the previous high in 2016-2017. As well, as part of the 2019/20 federal budget, one-time additional Gas Tax funding of \$12,281,160 is being provided to the City of Regina. These funds must be spent by December 2023.

## Priorities and Issues

For 2020, the key focus of the organization remains improving our ability to deliver reliable, sustainable services at an affordable cost that is acceptable to residents now and into the future. To achieve this, the City is continuing to strengthen its long-term financial planning framework, recognizing that significant resources are required for asset renewal, some of which last 50 to 100 years. This also requires that the City engage with City Council and residents so that the community understands these long-term obligations as part of the full cost of the services they receive.

## Asset Renewal and Financial Viability

One of the Community Priorities of the OCP is to ensure Regina's long-term financial viability. Historical patterns of deferring the renewal of infrastructure assets created a backlog of investments necessary to maintain the services residents use every day. This includes the renewal of streets, underground infrastructure, recreational amenities, fleet and buildings in which the City conducts its business and delivers services.

The City is continuing to refine its processes, policies, reporting and systems necessary to realize sustainable asset management for City owned and maintained infrastructure, such as through the development of plans for asset categories (i.e. roads, bridges, underground utilities, recreational and corporate facilities). In recent years, the City has made significant advances to increase its investment and commitment to infrastructure renewal. The City must avoid returning to



the previous deferral of infrastructure investment which burdens future generations with the cost of renewing assets that are being used today.

For the second year in a row, the credit rating agency Standard & Poor's upgraded the City's credit rating, increasing it to the highest possible rating of AAA in 2019. This demonstrates the City's commitment to maintaining financial discipline and continued management of debt even in difficult times. S&P noted that Regina has very strong financial management practices and the City has strengthened its long-term financial planning capabilities through improved linkages between its financial modelling and budgeting processes, its asset management plans, and its strategic plan.

### Understanding How and What We Deliver

The City delivers many public services and looks for opportunities to improve on these services to ensure they are reliable, sustainable, and delivered in a consistent and cost-effective manner. As the City moves forward, additional tools and systems need to be explored to realize these goals. The City's plan for the coming years is to analyze each service by documenting levels of service and cost, ensuring that standard operating procedures are consistent with those levels of service and effectively delivered by employees, and identifying where service costs should be recovered directly from users to limit the pressure on property tax revenues.

Tied to the documentation and costing of services is a desire to engage residents in dialogue about how to make our services more sustainable and build trust in the City's ability to do so. Residents need to be assured that current levels of service and standard operating procedures represent the most effective and efficient choices currently available to ensure value is provided for the property taxes, fees and charges they pay. The City continues to participate in a national benchmarking system for service efficiency and effectiveness and is planning to introduce several other ongoing performance improvement activities to further strengthen its financial stewardship practices.

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

### 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 seek input on service and policy changes. The City will continue to prioritize resident engagement.

Opportunities still exist to help residents understand the broader role of the City, what services it delivers, what they cost and how they are paid for. Recently, the City has adopted a public engagement framework to enable a more consistent approach to public engagement, and as Administration works to advance major issues such as asset management and long-term financial viability, it will be essential to engage residents in a broader discussion of service priorities and affordability. The City must focus its efforts on ensuring these discussions assist residents to understand that there are cost implications with increasing levels of service, and conversely, there are service implications to lowering cost.

### Employee Engagement and Empowerment

The delivery of reliable sustainable services to Regina residents is dependent on people resources. 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 other varied roles. The City is dependent on the skills and commitment of its employees to meet residents' expectations. It needs to provide a safe, rewarding workplace to ensure that residents receive the services they expect.

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

In 2019, the organization completed a management review to ensure the leadership structures in place were well positioned to deliver on the City of Regina's vision and mission. The resulting streamlined management structures and realigned departments better support a modern, citizen-centric organization. The review led to an annual savings of \$3.0 million.

## Risk Factors

There are a number of factors that affect the City's ability to sustain levels of service.

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

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

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

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

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

**Upcoming Elections** – There is an increased risk of changes to funding programs depending on the outcomes of the upcoming provincial elections. This could include where to focus the spending, the amount allocated and the time when funds are accessible. Municipal elections will also occur in late 2020.

## Strategic Goals & Strategies

The City of Regina has a four-year Strategic Plan, *Making Choices Today to Secure Tomorrow: Advancing the Official Community Plan*. The key focus of the Plan is to improve our ability to deliver reliable, sustainable services at an affordable cost that is acceptable to residents. The Plan includes five targeted outcomes:

- **Residents trust us by being informed and engaged.**  
The City wants residents to better understand the trade-offs necessary to determine services and levels of service, and trust the City to deliver those services in a responsible way.
- **The City advances policy and service changes consistent with *Design Regina: The Official Community Plan (OCP)*.**



Developed through extensive community engagement, the OCP is as much a City document as it is the community's document. Since the OCP describes the future state, the City needs to ensure choices made move forward to achieve the OCP.

- **The City balances community need with affordability across all services.**

Given the wide range of services the City provides, it is important to diligently balance what the community needs and wants with affordability.

- **Residents value services and believe they receive value for what they pay.**

Since Administration exists to serve the community, Administration wants City services to meet expectations while building the community's trust that property tax rates are fair.

- **Employees are engaged and empowered.**

As deliverers of programs and services to the community every day, City employees should all feel a sense of pride in their work to make Regina a vibrant, inclusive, attractive, sustainable community.

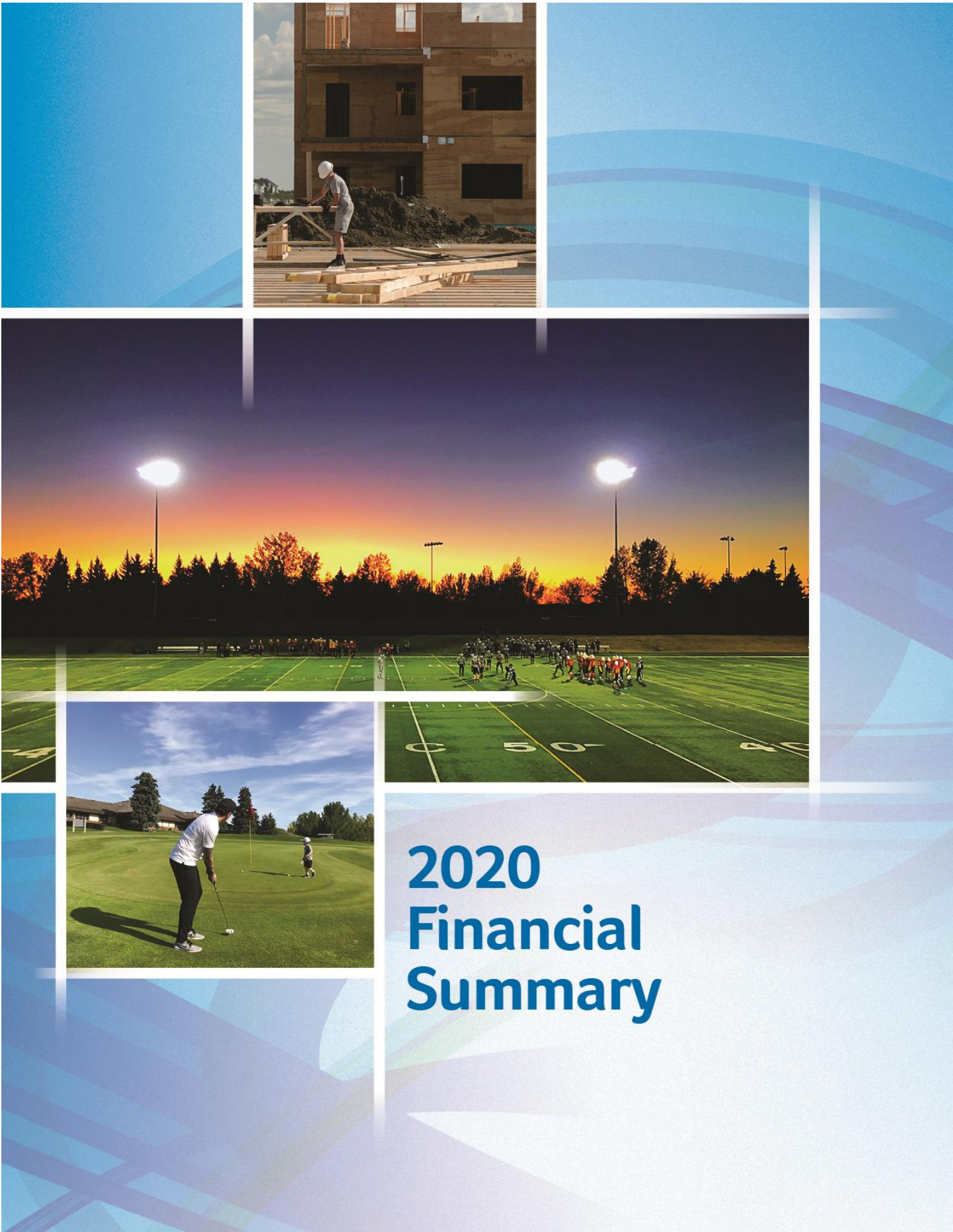
The City will work toward these outcomes through the execution of 12 objectives. Seven of these objectives are focused on our employees and process, and include enhancing employee performance, embedding the One City – One Team principle, empowering employees, improving process, improving decision making, improving integrated planning and improving communication. Two objectives are intended to improve our use of resources and increase the understanding of service costs and revenues relative to levels of service. Our final three objectives are public-focused and are intended to increase the understanding among residents of the cost of services, improve financial sustainability and deliver reliable service.

### Short-term Organization-wide Influencing Factors

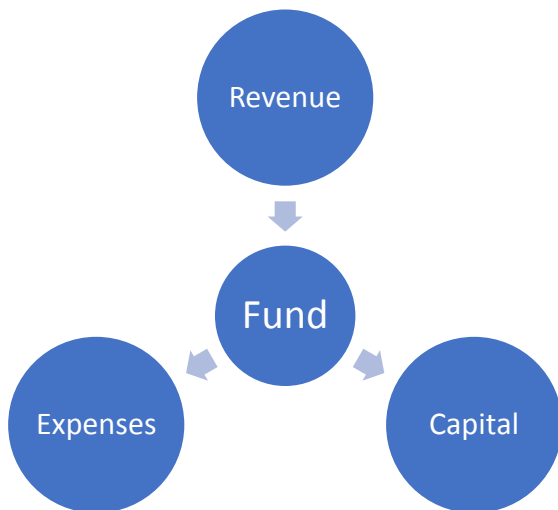
In anticipation of the 2020 Budget, the City of Regina undertook an environmental scan of the conditions that provided the context for financial decision-making. These included:

- Saskatchewan and Regina's economy is slowly recovering after no growth in 2015 and 2016 with small growth in 2017 and 2018 but the impact of the economic downturn is still being felt in provincial and municipal budgeting and in the city's construction sector.
- According to the Conference Board of Canada, the average GDP growth for 2019 is expected to be 2.3% and 1.7% in 2020, considerably lower than the 5.9% growth the City experienced in 2013.
- Regina's consumer price index is forecast to be 2% in 2020, which is slightly higher than previous years and will continue to impact operating budgets.
- The average yearly unemployment rate is forecast to be 5.3% for 2019, down from 2018's yearly average of 5.9%. The downward trend is predicted to be reversed in 2020 due to increased labour force growth, hovering at 5.4% for several years.
- Housing starts and building permit data are showing declines. In June 2019, total year-to-date housing starts are down by 460 units or 63.4% from the same time last year. Similarly, building permit value is down 23% in June 2019 from the same time last year. To give a historical perspective, the total value of building permits in 2018 is well below both the five- and 10-year averages.
- In 2018, the Government of Canada announced a \$180 billion investment in infrastructure over a 12-year period. It will be important for the City to consider priority projects and ensure funding is available to leverage this third-party funding if it becomes available.
- Municipal Revenue Sharing grant funding is expected to increase by \$4.5M in 2020 from the current budget. Previous to its most recent budget, the Province had frozen the Municipal Revenue Sharing grant. However, the Provincial 2019/2020 Budget included a formula change for Municipal Revenue Sharing, which along with PST growth increased the total Municipal Revenue Sharing grant pool. This will result in a larger than normal increase to the City's budget in 2020, essentially reflecting two years of Municipal Revenue Share grant growth.
- The dedicated 0.45% mill rate increase to Mosaic Stadium will continue in 2020 while the 1% to the Residential Road Renewal Program concluded in 2019.

The 2020 Budget continues to recognize the need to balance service commitments with expectations of affordable taxation. A historic priority for the City of Regina has been to maintain affordable tax rates. Throughout this budget, the City has tried to minimize level of service impacts and proactively seek to improve or maintain services in priority areas while reducing costs.



**2020  
Financial  
Summary**



### Financial Summary

The City must present a balanced budget as defined by *The Cities Act*. For 2020, The Budget developed for 2020 was guided by the following direction:

- Sustainable delivery of City services and infrastructure reflective of our community's priorities
- Transparent and accountable budget process
- Demonstrate managing efficiently and effectively
- Leverage third party funding
- Affordability for Regina residents

The 2020 Budget includes restatement of some account categories due to the implementation of a management review in 2019. This has meant a change to where some expenses are reported. Prior years have been adjusted to align to the change.

### General Fund

The General Fund Budget is based on \$472 million in both revenue and expense. The Five-Year Capital Plan includes \$110 million in 2020 and \$570 million for the years 2020-2024. Included in the 2020 Operating Budget is a mill rate increase of 3.25%.

General Fund							
	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
General Operating							
Revenue	439,595	454,628	455,906	467,323	472,203	16,297	3.6
Expense	32,422	450,396	455,906	460,848	472,203	16,297	3.6
<b>Net</b>	<b>7,172</b>	<b>4,232</b>	<b>-</b>	<b>6,475</b>	<b>-</b>	<b>-</b>	

Table 1

### Utility Fund

The Utility Fund Budget is based on \$142 million in both revenue and expense. The Five-Year Capital Plan includes \$70 million in 2020 and \$426 million for the years 2020-2024. Included in the 2020 Budget is a 3% increase in utility rates. This was approved for the 2019-2021 Budget years as a part of the 2019 Budget approval process.

Utility Fund							
	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
Utility Operating							
Revenue	137,703	142,092	139,049	140,997	142,344	3,295	2.4
Expense	137,703	142,092	139,049	139,227	142,344	3,295	2.4
<b>Net</b>	<b>8,060</b>	<b>10,681</b>	<b>-</b>	<b>1,769</b>	<b>-</b>	<b>-</b>	

Table 2



### Staff Complement (FTEs)

Salaries are a major component of the overall cost of operating the City. A breakdown of the number of Full-Time Equivalent (FTE) positions is provided below. Overall, civic operations (General and Utility Fund Operations) decreases by 1 FTE with the Regina Police Service FTE budget increasing by 14 FTE for an overall net increase of 13 FTE.

FTEs	2019			2020			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
Civic - General	1,714	318	2,032	1,714	322	2,036	4	0.2
Civic - Utility	208	32	240	203	32	235	(5)	(2.0)
<b>Civic - Total</b>	<b>1,922</b>	<b>350</b>	<b>2,272</b>	<b>1,917</b>	<b>354</b>	<b>2,271</b>	<b>(1)</b>	<b>0.0</b>
Police	590	10	600	604	10	614	14	2.3
<b>Total City</b>	<b>2,512</b>	<b>360</b>	<b>2,872</b>	<b>2,521</b>	<b>364</b>	<b>2,885</b>	<b>13</b>	<b>0.0</b>



# 2020 General Operating Budget

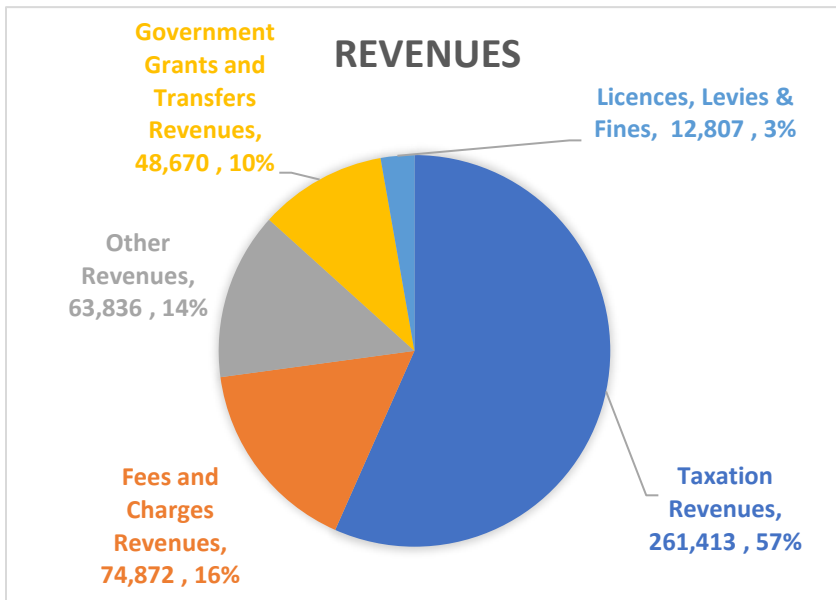


Table 3

### General Operating Overview

The City of Regina gets its revenue primarily from five areas – taxation, fees and charges, government grants & reserve transfers, licenses, levies & fines and other revenues.

Property taxation is the major source of revenue, accounting for 57% of the City's total revenue in 2020. Revenue such as program fees and charges, licenses and levies are collected for specific services based on the user pay/benefits model defined in the OCP. This has resulted in significant work to ensure appropriate cost-recovery for various City services.

The City has seen government grants recover to what they were prior to 2017. The City of Regina is still more reliant on taxation, fees and charges, and licenses and levies.

### Revenue Summaries by Category

Revenues (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Taxation Revenues	223,634	236,205	249,276	250,181	261,413	12,137	4.9
Fees and Charges Revenues	80,863	92,477	77,124	72,544	74,921	(2,203)	(2.9)
Other Revenues	64,798	57,190	61,573	75,477	63,992	2,419	3.9
Government Grants and Transfers Revenues	46,011	43,710	44,170	45,759	48,670	4,500	10.2
Licences, Levies & Fines	14,613	14,047	13,807	13,406	12,807	(1,000)	(7.2)
<b>Total General Fund Revenues</b>	<b>429,919</b>	<b>443,629</b>	<b>445,950</b>	<b>457,367</b>	<b>461,803</b>	<b>15,853</b>	<b>3.6</b>
<b>Police</b>							
Revenue	9,676	10,999	9,956	9,956	10,400	444	4.5
<b>Total Revenues</b>	<b>439,595</b>	<b>454,628</b>	<b>455,906</b>	<b>467,323</b>	<b>472,203</b>	<b>16,297</b>	<b>3.6</b>

Table 4

### 2020 Proposed Mill Rate

Regina is one of the most affordable cities in Canada. Efforts will continue to maintain affordability while facing increasing costs to provide current levels of service. The 2020 Budget proposes a 3.25% mill rate increase, which is based on revenues of \$472 million, operating expenses of \$380 million, \$55 million in contributions to capital, \$11 million transfer to reserves, debt repayment of \$14 million, and \$12 million in Community Investments.



Cost Impact of Proposed Mill Rate Increase	Impact per \$100,000 of Assessed Value	Average Assessment Value \$350,000
Monthly Cost of a 2.75% mill rate increase	\$1.32	\$4.61
Monthly Cost of 0.5% increase for Recreation & Cultural Programs	\$0.28	\$0.99
Total Monthly Cost of 3.25% mill rate increase	\$1.60	\$5.60
Total Annual Property Tax Increase (municipal portion)	\$19.20	\$67.26

Table 5

### Impact of Mill Rate Increase Per Household

Table 5 illustrates the impact of the proposed 3.25% mill rate increase. In 2020, a homeowner with an assessed property value of \$350,000 (Regina's current average home value) will experience an increase of \$5.60/month over their taxes in 2019. The table also shows that the mill rate impact is \$1.60/month more per \$100,000 of assessed value.

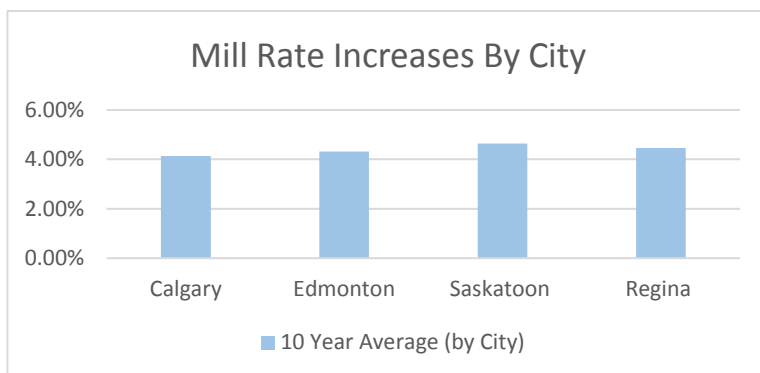


Table 6

### Comparison of Mill Rate Increase in Western Canada

Regina has a long history of reasonable tax rates and tax increases. It also has no business tax. By comparison to other Western Canada cities, Regina is comparable to the average mill rate increase over the past ten years.

Item	Mill Rate increase (%)
Civic & Police Operations	2.30
Mosaic Stadium	0.45
Council Motion - Recreation Infrastructure Program	0.50
<b>Total Proposed Mill Rate Increase</b>	<b>3.25</b>

Table 7

### Breakdown of 2020 Mill Rate Increase

The recommended 2020 Budget allows the City to continue delivering reliable services to residents with a proposed 3.25% mill rate increase.

### General Operating Expenses

Table 8 provides a breakdown of General Fund Expenditures by the major services provided. Safe, inclusive neighborhoods are one of the pillars of the official community plan. The proposed budget includes an increase to police funding of \$3.6 M with the total funding for Regina Police Services and Fire and Protective Services totaling \$140.3 M in 2020. The 2020 General Budget includes significant increases to Contributions to Capital which will help address infrastructure needs, in particular \$4.2 M for recreational and culture infrastructure programs.

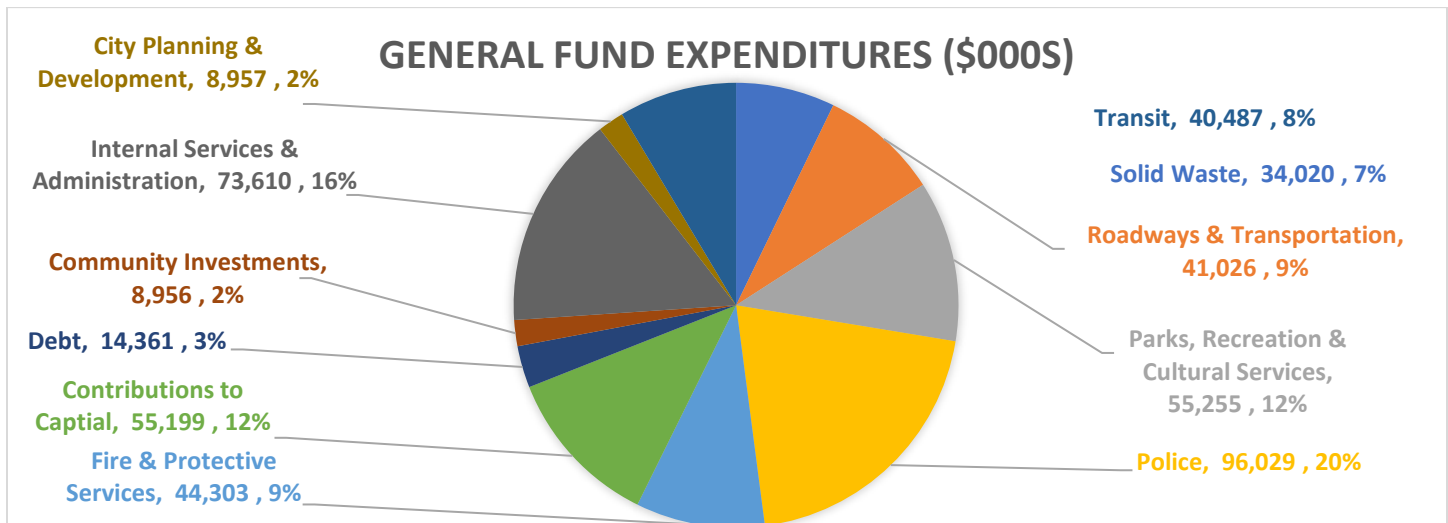


Table 8 – Internal Services & Administration includes: Financial Services, Human Resources, Information Technology, Legal Services, and Facilities Management.

### General Fund Expenses by Account Category

Expenditures for the City are broken down in Table 9 by account category. Civic Operational salaries make up more than 46% of the total expenditures at the City. Other major expenditure categories include internal expenses, which constitute cost allocated from the Costing Fund to the direct services provided by the General Operating Fund.

Expenditures (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Salary & Benefit Expenses	157,226	158,189	170,825	162,925	173,381	2,556	1.5
Intramunicipal	40,599	43,456	42,902	45,233	43,582	680	1.1
Professional & External Services Expenses	25,351	26,179	30,823	29,028	31,233	410	1.3
Office & Administrative Expenses	8,336	9,175	7,961	11,464	8,213	252	3.2
Other External Expenses	15,606	17,201	16,868	16,514	18,607	1,739	10.3
Material Goods & Supplies Expenses	5,912	5,007	6,338	6,002	6,716	378	6.0
Training & Travel Expenses	1,141	1,334	2,127	1,651	2,042	(85)	(4.0)
<b>Civic Operational Total (General Fund)</b>	<b>254,171</b>	<b>260,541</b>	<b>277,844</b>	<b>272,817</b>	<b>283,774</b>	<b>5,930</b>	<b>2.1</b>
Community Investment Expense	10,110	10,991	11,526	11,591	11,513	(13)	(0.1)
Allocation to Capital	41,968	45,300	48,326	48,326	55,199	6,873	14.2
Debt Servicing	13,613	13,536	13,629	12,483	14,361	732	5.4
Transfers to Reserve Expenses	34,396	35,272	12,121	23,171	11,327	(794)	(6.5)
<b>Civic Other Expenditures (General Fund)</b>	<b>100,087</b>	<b>105,099</b>	<b>85,602</b>	<b>95,171</b>	<b>92,400</b>	<b>6,798</b>	<b>7.9</b>
<b>Total General Fund Civic Expenditures</b>	<b>354,258</b>	<b>365,640</b>	<b>363,446</b>	<b>367,988</b>	<b>376,174</b>	<b>12,728</b>	<b>3.5</b>
<b>Police</b>							
Expenditures	85,336	88,988	92,460	92,460	96,029	3,569	3.9
<b>Total Expenditures</b>	<b>439,594</b>	<b>454,628</b>	<b>455,906</b>	<b>460,448</b>	<b>472,203</b>	<b>16,297</b>	<b>3.6</b>

Table 9

### Costing Fund

The Costing Fund Budget operates as a clearing account and is similar to the General Fund Budget, netting out at \$0. It is a mechanism for internal service providers such as Fleet to allocate the cost of their services to the services they are supporting. For example, the system allows the cost of vehicles used for the construction and maintenance of roads to be factored in as a cost of the Roadways Service. The Costing Fund is accounted for as part of the overall expenditures in both the General Fund and the Utility Fund and is considered in the establishment of property taxes and Utility rates.

### Costing Fund Revenue

Costing Fund revenue represents internal charges from support areas (such as Financial Strategy & Sustainability) in the City to front line services (such as Roadways). Revenue that does not go toward supporting General Fund services but is allocated to reserves, such as land sales, is also included.

Revenues (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Costing Fund</b>							
Fees and Charges Revenues	86,591	94,819	60,886	63,087	61,411	525	0.9
Other Revenues	106	497	161	215	1	(160)	(99.4)
<b>Total Costing Fund</b>	<b>86,697</b>	<b>95,316</b>	<b>61,047</b>	<b>63,302</b>	<b>61,412</b>	<b>365</b>	<b>0.6</b>

Table 10

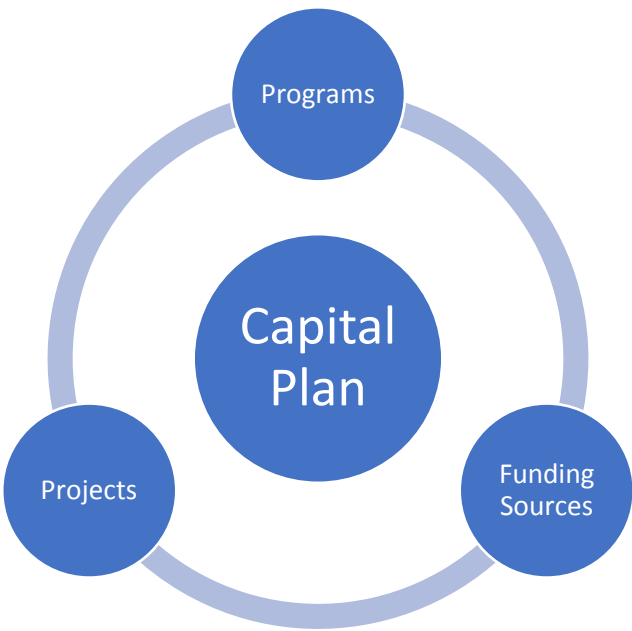
### Costing Fund Expenses

Expenditures in the Costing Fund represent cost for support services such as Finance, Information Technology and Human Resources. These costs are allocated to the General Fund as intra-municipal expenses. This Fund also includes costs related to services not funded by General Fund revenue, such as Land Development. These costs are funded from the Land Development Reserve.

Expenditures (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Costing Fund</b>							
Salary & Benefit Expenses	24,133	24,575	14,700	15,530	14,288	(412)	(2.8)
Internal Expenses	15,683	17,562	(2,214)	6,838	(2,345)	(131)	5.9
Professional & External Services Expenses	5,532	12,751	5,260	6,196	5,573	313	5.9
Office & Administrative Expenses	432	412	328	461	341	13	3.9
Other External Expenses	2,296	(609)	1,087	738	1,126	39	3.6
Material Goods & Supplies Expenses	21,790	20,139	26,552	24,673	27,327	775	2.9
Training & Travel Expenses	47	44	136	99	136	(1)	(0.4)
<b>Civic Operational Total (Costing Fund)</b>	<b>69,913</b>	<b>74,874</b>	<b>45,849</b>	<b>54,536</b>	<b>46,446</b>	<b>596</b>	<b>1.3</b>
Transfers to Reserve Expenses	16,784	20,442	15,198	8,766	14,967	(231)	(1.5)
<b>Civic Other Expenditures (Costing Fund)</b>	<b>16,784</b>	<b>20,442</b>	<b>15,198</b>	<b>8,766</b>	<b>14,967</b>	<b>(231)</b>	<b>(1.5)</b>
<b>Total Costing Expenditures (Costing Fund)</b>	<b>86,697</b>	<b>95,316</b>	<b>61,047</b>	<b>63,302</b>	<b>61,412</b>	<b>365</b>	<b>0.6</b>

Table 11





General Capital Plan

Investing in infrastructure is one of the City’s key priorities. By annually increasing its contributions to capital and utilizing reserve funding, the City has been able to increase its overall capital investment while external funding has remained relatively level.

City of Regina 5-Year Capital Program (\$000s)

Over the five-year Capital Plan (2020-2024), the City plans to invest just over \$570 million in infrastructure renewal, maintenance and new construction. It is important to note that funding for infrastructure comes from several sources, including current contributions to capital, city reserves, development fees and federal/provincial funding.

Through the 2020 Budget, the City is investing approximately \$110 million in general capital in 2020. Even with this planned level of investment, the City faces a significant infrastructure gap due to the lack of investment in capital historically. The City has taken measures to close that gap over the past several years and continues to make it a funding priority.

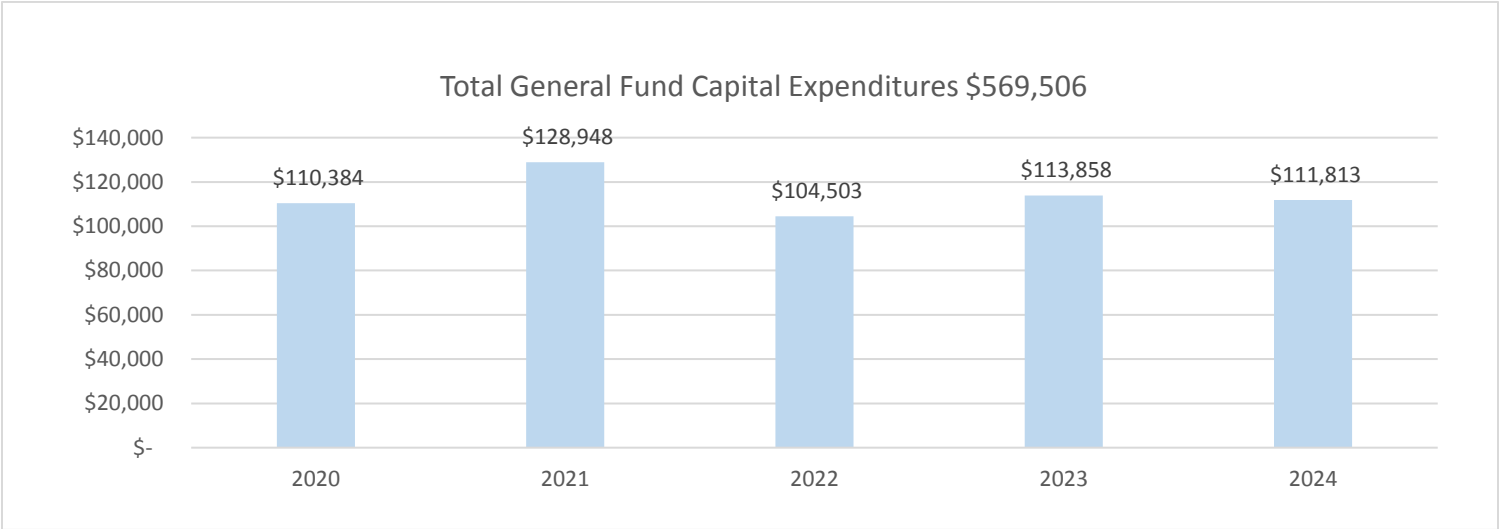
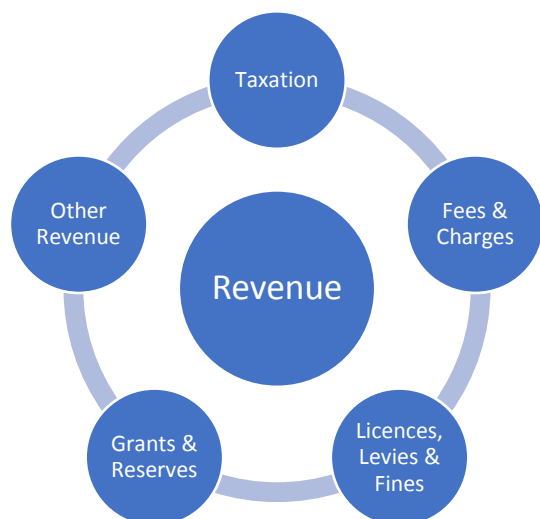


Table 12



# General Fund Revenue



### Revenue Sources

About half of General Fund revenue comes from property taxes, but the City also charges fees for specific services, secures grants from other levels of government and collects revenues from a variety of smaller sources. The majority of City services are financed by the General Fund (both capital and operating).

The limited revenue sources available to the City continues to be a challenge. The ability to access other forms of taxation is limited by legislation and has resulted in the City generating a larger portion of its overall revenue from property taxes. The natural growth in property tax revenue is expected to be less than the increased cost of maintaining services. This creates challenges as the City attempts to balance the increasing costs of providing services with keeping property taxes affordable.

Property tax has increased by \$2.6 million as a result of assessment growth in 2020. As shown on table 14 fees and charges make up 16%, the second largest component of revenue for the City. Overall, revenue from fees and charges for the General Fund are decreasing by a net of \$2.2 million. This is due to significant decrease in parking revenue and Service Agreement Fees in 2020.

### By Division

Revenues (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Officers of Council	7,071	7,669	7,623	6,798	7,467	(156)	(2.0)
Financial Strategy & Sustainability	340,739	356,421	354,031	370,376	372,466	18,435	5.2
Citizen Experience, Innovation, & Performance	127	445	535	567	420	(115)	(21.5)
City Planning & Community Development	41,892	38,276	40,918	38,489	39,607	(1,311)	(3.2)
Citizen Services	40,089	40,818	42,843	41,137	41,843	(1,000)	(2.3)
Police	9,676	10,999	9,956	9,956	10,400	444	4.5
<b>Total General Fund</b>	<b>439,594</b>	<b>454,628</b>	<b>455,906</b>	<b>467,323</b>	<b>472,203</b>	<b>16,297</b>	<b>3.5</b>

Revenues (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Costing Fund</b>							
Financial Strategy & Sustainability	15,242	25,424	14,581	12,583	14,990	409	2.8
Citizen Experience, Innovation, & Performance	798	768	709	852	709	-	-
City Planning & Community Development	10,141	10,122	5,717	5,717	5,909	192	3.4
Citizen Services	60,516	59,002	40,040	44,150	39,804	(236)	(0.6)
<b>Total Costing Fund</b>	<b>86,697</b>	<b>95,316</b>	<b>61,047</b>	<b>63,302</b>	<b>61,412</b>	<b>365</b>	<b>0.6</b>

Table 13



## By Account Category

Revenues (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Taxation Revenues	223,634	236,205	249,276	250,181	261,413	12,137	4.9
Fees and Charges Revenues	80,863	92,477	77,124	72,544	74,921	(2,203)	(2.9)
Other Revenues	64,798	57,190	61,573	75,477	63,992	2,419	3.9
Government Grants and Transfers Revenues	46,011	43,710	44,170	45,759	48,670	4,500	10.2
Licences, Levies & Fines	14,613	14,047	13,807	13,406	12,807	(1,000)	(7.2)
<b>Total General Fund Revenues</b>	<b>429,918</b>	<b>443,629</b>	<b>445,950</b>	<b>457,367</b>	<b>461,803</b>	<b>15,853</b>	<b>3.6</b>
<b>Police</b>							
Revenue	9,676	10,999	9,956	9,956	10,400	444	4.5
<b>Total Revenues</b>	<b>439,594</b>	<b>454,628</b>	<b>455,906</b>	<b>467,323</b>	<b>472,203</b>	<b>16,297</b>	<b>3.6</b>
<b>Costing Fund</b>							
Fees and Charges Revenues	86,591	94,819	60,886	63,087	61,411	525	0.9
Other Revenues	106	497	161	215	1	(160)	(99.4)
<b>Total Costing Fund</b>	<b>86,697</b>	<b>95,316</b>	<b>61,047</b>	<b>63,302</b>	<b>61,412</b>	<b>365</b>	<b>0.6</b>

Table 14

## Property Taxation

Total property tax revenue in 2020 is \$261 million; an increase of \$12.1 million from 2019. This amount consists of a \$8.2 million increase as a result of the proposed mill rate increase and a \$2.6 million increase in tax revenue from projected 2020 growth. The remainder tax revenue of \$1.3 million is due to an adjustment to the tax growth projected in 2019.

Revenues (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Property Taxation</b>							
Property Taxes	205,703	220,577	233,201	233,653	244,459	11,258	4.8
Payments & Grants in Lieu of Tax	13,505	13,550	14,141	15,320	15,420	1,279	9.0
<b>Total Property Tax</b>	<b>219,208</b>	<b>234,127</b>	<b>247,342</b>	<b>248,973</b>	<b>259,879</b>	<b>12,537</b>	<b>5.1</b>
Recovery from Other Taxing Authorities	2,742	363	374	383	374	-	-
Tax Cancellations	-	(15)	(40)	-	(40)	-	-
Supplementary Taxes - Property	1,684	1,730	1,600	825	1,200	(400)	(25.0)
<b>Total Other Taxation</b>	<b>4,426</b>	<b>2,078</b>	<b>1,934</b>	<b>1,208</b>	<b>1,534</b>	<b>(400)</b>	<b>(20.7)</b>
<b>Total Property Tax</b>	<b>223,634</b>	<b>236,205</b>	<b>249,276</b>	<b>250,181</b>	<b>261,413</b>	<b>12,137</b>	<b>4.9</b>

Table 15

The key assumptions or factors that impact the 2020 Budget are as follows:

A 2.3% increase in the municipal mill rate for 2020, plus the dedicated amount of 0.50% for Recreational Infrastructure Program and the 0.45% for Mosaic Stadium for a total proposed mill rate increase of 3.25%.

The 2020 preliminary tax assessment roll is forthcoming. The assessment roll will be open for 30 days following the assessment notice mailing and then reviewed for potential risk due to corrections and assessment appeals using preliminary information obtained from appeals filed for 2020. Based upon the review of appeals received, there may be a risk of reduction in the assessment roll. If a deficit for the 2020 fiscal year is caused by the reduction in tax revenues due to assessment appeals, then that deficit must be eliminated by a transfer from the General Fund Reserve to the General Operations Fund.

Mill Rate History				
	Municipal		Library	
Year	Mill Rate	Per Cent Change	Mill Rate	Per Cent Change
2015	9.28560	3.90%	0.9372	2.70%
2016	9.64770	3.90%	0.9594	2.70%
2017	7.44834	6.49%	0.7199	2.90%
2018	7.77159	4.34%	0.7199	0%
2019	8.10810	4.33%	0.73285	1.80%
2020	8.37161	3.25%	0.74971	2.30%

Table 16

Mill Rate Factors					
Property Class/Subclass	2016	2017	2018	2019	2020
Residential (including condominiums)	0.87880	0.91152	0.91152	0.91152	0.91152
Multiple Family Residential	0.87880	0.91152	0.91152	0.91152	0.91152
Commercial and Industrial	1.32901	1.21040	1.21040	1.21040	1.21040
Exterior Hotels	n/a	n/a	1.21040	1.21040	1.21040
Golf Courses	0.86359	0.78654	0.78654	0.78654	0.78654
Resource Property	1.32901	n/a	n/a	n/a	n/a
Agriculture	1.32901	1.21040	1.21040	1.21040	1.21040

Mill rates and mill rate factors serve different purposes. The mill rate, applied to the taxable assessment, including the assessment of grant in lieu of properties, determines the total tax generated. Mill rate factors, meanwhile, determine the distribution of taxes between groups of properties. Table 16 is the history of mill rates, including those for the library, over the last five years. The last reassessment was in 2017. Upon each reassessment, the mill rate is recalculated such that there is no change in the total taxes levied. The annual per cent change 2017 in Table 17 is based on the mill rate for that year compared to the restated mill rate for the prior year.

Table 17

## Education Property Tax Collection

The City collects Education Property Taxes on behalf of the Government of Saskatchewan as per section 274 of *The Cities Act*. Starting in 2018, the City is no longer compensated for this service, resulting in a revenue loss of approximately \$2 million annually. Province-wide education levy mill rates are set by property class. Table 18 shows the 2019 education mill rates as set by the Government of Saskatchewan. The 2020 provincial mill rates are not known at this time. They will be announced with the 2020-21 Provincial Budget this spring.

Property Class	2019
Residential (including condominiums)	4.12
Multiple Family Residential	4.12
Agriculture	1.43
Resource Properties	9.68
Commercial and Industrial (All)	6.27

Table 18

## Tax Exemptions

There are two types of exemptions that may exist on a property in the City of Regina; statutory exemptions and permissive exemptions.

Statutory exemptions are provided under section 262 of *The Cities Act* for properties such as schools, public hospitals, buildings set apart for public worship, and provincially and municipally owned public buildings and land. Properties may also receive an exemption from property taxes under special legislation. Council does not have any authority over these statutory exemptions. In 2019, the total assessment value of statutory exemptions in the City was \$6.8 billion. This represents \$65.2 million in municipal property tax revenue that the City cannot collect on.

Category (\$000s)	Description	Exempt Assessed Value	Foregone Municipal Tax
Heritage Properties	For properties that qualify under the Heritage Incentive Policy.	\$14,218	\$131
Housing Properties	For properties that qualify under the Housing Incentives Policy.	\$507,545	\$3,751
Boundary Alteration Properties	For properties that qualify under the boundary alteration tax mitigation principles and tools approved by Council in 2013.	\$20,028	\$186
Non-profit and Charitable Organizations	For non-profit and charitable organizations, usually associated with a charitable, cultural or philanthropic cause.	\$117,506	\$1,153
Economic	Regina Airport Exemption	\$31,730	\$311
Total		\$691,027	\$5,532

Table 19

## 2020 Permissive Property Tax Exemptions

Permissive exemptions are authorized by subsections 262(3) and (4) of *The Cities Act*. They are a tool available to Council to support organizations that own or lease property, provide a public benefit and further Council's vision for the benefit of Regina residents. Permissive exemptions currently granted by Council fall into five categories. Table 19 identifies and describes the Permissive Property Tax Exemptions, the 2019 assessment value and the forgone municipal tax for each category (the latest available data).



## Fees &amp; Charges

By Account Category

Revenues (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Fees &amp; Charges</b>							
<b>General Fund</b>							
Administrative Revenue	5,843	6,624	6,865	6,219	6,956	91	1.3
Building Permit Fees	4,779	3,313	4,604	3,003	3,673	(931)	(20.2)
Cemetery Revenues	1,386	1,363	1,247	1,295	1,224	(23)	(1.8)
Community Services Program and Operating Revenues	8,313	8,171	8,443	8,413	8,422	(21)	(0.3)
Development Revenue	476	366	654	436	392	(262)	(40.1)
Facilities Revenues	6,021	6,960	6,529	6,540	6,747	218	3.3
Fire Suppression Fee Revenues	808	856	665	1,151	665	-	-
Golf Fee Revenues	3,038	2,625	2,897	2,900	2,897	-	-
Landfill Revenues	17,004	16,973	17,475	16,441	16,475	(1,000)	(5.7)
Parking Fee Revenues	2,453	2,382	2,468	2,356	2,168	(300)	(12.2)
Pavement & Concrete Cut Charges	312	306	290	508	291	1	0.3
Recycling Revenues	6,527	6,554	7,075	6,136	7,075	-	-
Towing, Auction & Salvage Revenues	484	498	578	578	578	-	-
Transit & Paratransit Fee Revenues	10,998	10,944	11,285	11,302	11,285	-	-
Transfer Revenues	12,421	24,543	6,049	5,266	6,073	24	0.4
<b>General Fund</b>	<b>80,863</b>	<b>92,477</b>	<b>77,124</b>	<b>72,544</b>	<b>74,921</b>	<b>(2,203)</b>	<b>(2.9)</b>
<b>Costing Fund</b>							
Administrative Revenue	991	513	136	123	141	5	3.6
Facilities Revenue	2,417	2,521	2,511	3,172	2,511	-	-
Pavement & Concrete Cut Charges	858	212	733	126	732	(1)	(0.1)
Internal Charge Revenues	76,767	79,160	53,910	58,258	54,430	520	1.0
Property Rental/Sales Revenue	5,558	12,413	3,596	1,408	3,596	-	-
<b>Costing Fund</b>	<b>86,591</b>	<b>94,819</b>	<b>60,886</b>	<b>63,087</b>	<b>61,410</b>	<b>524</b>	<b>0.9</b>

Table 20

## General Fund

## Administration Fees

The City collects revenue for miscellaneous items such as allocated landfill charges, various inspections, late payment interest, sale of promotional items, donations and non-sufficient funds charges.

The 2020 Budget projects revenue of \$7.0 million; an increase of \$0.1 million over 2019. This change in the Administrative Fees revenue is due to the following factors:

- \$0.6 million increase in revenue from Regina Public Schools and Regina Catholic Schools Division. This is a one-time increase to cover costs of the 2020 election.
- \$0.1 million increase in administration and transportation fees collected from the Global Transportation Hub (GTHA)
- \$0.7 decrease in Service Agreement Fees.

### Building Permit Fees

The 2020 Budget projects revenue of \$3.7 million from building permits; a decrease of \$0.9 million from the 2019 Budget. The decrease in revenues can be attributed to the slowdown in construction activity. Building Permit Fees are established based on the principle of 100% cost recovery for all fee-for-service activities. Future growth is intended to pay for itself with full cost-recovery and reduce the amount of taxes required to fund the building permit services provided by the City.

### Cemetery Fees

The 2020 Budget projects revenue of \$1.2 million; a decrease of \$23,000 from 2019. This is due to a reclassification of cemetery revenues. These fees offset operating expenses and costs to restore existing infrastructure while providing capital funding to develop new internment options. The approved fees will more closely align with the average fees charged by other municipally-operated cemeteries in Saskatchewan and other western provinces.

The City operates two cemeteries - Regina Cemetery and Riverside Memorial Park Cemetery. Both are funded through a self-sustaining Cemetery Reserve.

### Community Services Program and Operating Revenue

The 2020 Budget projects revenue of \$8.4 million; a decrease of \$21,000 over 2019. Fees and charges are at cost-recovery levels that establish an acceptable balance between user fees and taxpayer subsidy. A higher level of tax subsidy is deemed to be appropriate where the community at large benefits from an individual's use of a program or service (i.e. recreation activities for children and youth that focus on water safety) than when the primary beneficiary is an individual, such as activities where adults develop specialized skills. This is a benefits-based approach to establishing cost recovery levels.

To reflect this, cost recovery levels for City services that are less specialized and targeted mostly for children and youth (i.e. outdoor pools, athletic fields and neighbourhood centres) have been set between 15 to 25%, with the community sharing between 75 to 85% of the cost. Cost recovery levels for services that are more specialized (i.e. fitness and aquatic facilities, and the Neil Balkwill Civic Arts Centre) have been set between 40 to 50%, with the community subsidizing between 50 to 60% of the cost. Where other service providers exist in Regina, as in the case of fitness and aquatics services, rates reflect the market value for those services. This ensures that the City's provision of services at subsidized rates does not discourage other entrepreneurs from providing similar services in the marketplace.

The City also offers an Affordable Fun Program, which provides further subsidies for residents who have financial barriers to participation. Through it, individuals who meet established criteria can purchase leisure passes and register in programs at a subsidized rate.

### Development Revenue

Development fee revenue is projected to be \$392,000; a decrease of \$262,000 from 2019. The decrease in revenues is due to the slowdown in development activity. Development fees are established based on the principle of 100% cost recovery for all fee-for-service activities. Future growth will pay for itself with full cost-recovery and reduce the amount of taxes required to fund the development planning services provided by the City.

### Facilities Revenue

This is revenue collected from City-owned facilities for property rentals, employee paid parking and any other operating agreements that the City has with its partners. The 2020 Budget projects \$6.7 million; an increase of \$0.2 million. The increase is primarily due to an increase in revenue from Mosaic Stadium.

### Fire Suppression Fees

The 2020 Budget projects revenue of \$665,400 from fire suppression service; the same as 2019.

The majority of fire suppression service fees come from service agreements with the Rural Municipality of Sherwood, the Rural Municipality of Lumsden, and other entities such as the Sakimay First Nation and the Global Transportation Hub. The fees have two components - retainer fees and service call fees. The service call fees are charged per incident and are billed to the rural municipality.

### Golf Fees

The 2020 Budget projects revenue of \$2.9 million; the same as 2019.

A revised three-year golf course fee schedule was approved for 2017-2019 to compensate for rising operating costs and to ensure capital funding is available to maintain and replace golf infrastructure and assets.

Western Golf Management (WGM) is under contract with the City of Regina to operate the Tor Hill and Murray golf courses through to 2021 and the Joanne Goulet and Lakeview Par 3 golf courses through to 2019. In both agreements, the City receives an annual base fee from WGM, along with a percentage of green fees collected. The percentage of green fees varies by course.

Operation of City of Regina golf courses is funded through the Golf Course Reserve, which is self-sustaining.

### Landfill Revenue

The 2020 Budget projection for landfill fees is \$16.5 million; a decrease of \$1.0 million from 2019. This amount is based on landfill tipping fees that are approved by City Council and levied primarily based on weight. A flat fee of \$10 per load is applied to loads weighing less than 200 kilograms. Loads above 200 kilograms are charged \$85 per tonne.

In addition to the fees collected from private waste haulers, City operations such as residential solid waste collection also pay landfill tipping fees through an internal allocation. This is done at the same rate as other users to ensure that landfill revenues reflect the full cost of providing the landfill service. This revenue is reflected as part of the Administration Fee revenues.

### Parking Fees

The 2020 Budget projects revenue of \$2.2 million in parking fees; a decrease of \$300,000 from 2019. The majority of projected revenue is related to public parking meter revenue but also includes residential parking permits, taxi stand permits and fees paid by City employees for parking spots. The reduction was due to the end of the parking contract with the University of Regina to manage parking at their facilities and a general decrease in parking revenues. The rate for public parking meters is \$2 per hour, which is consistent with meter rates in other Canadian cities and off-street parking costs in the downtown.

### Pavement and Concrete Cut Charges

The 2020 Budget projects revenue of \$66,000 in pavement and concrete cut revenues; an increase of \$1,000 from 2019. Pavement and concrete cut charges relate to interdepartmental charges for services provided to departments in the City such as Parks, Recreation & Cultural Services and Water, Waste & Environmental Services.

### Recycling Revenue

The 2020 Budget projects revenue of \$7.1 million from recycling fees; same as 2019. The recycling fee rate has remained the same since 2013 at \$91.25 per year per household and it is charged to residents through their Utility bill. Recycling services are provided through a third-party. The City receives a 25% share of revenues earned from the sale of the recyclable materials. The City also receives funding from Multi-Material Stewardship Western to offset a portion of the costs associated for providing a recycling program within the City.

### Towing, Auction and Salvage Revenue

The 2020 Budget projects revenue of \$578,000; no change from 2019. This revenue is derived from the towing auction/salvage activities of the City.

Fare type	Current (2019)	2020
Adult 31-day pass	\$89	\$89
Youth 31-day pass	\$64	\$64
20 Rides adult pass	\$55	\$55
20 Rides youth pass	\$46	\$46
Senior annual pass	\$270	\$270

Table 21

### Transit & Paratransit Fees

The 2020 Budget projects revenue of \$11.3 million from transit fees and charges; same as in 2019. Transit revenue includes U-Pass, cash fares, ticket and pass sales for both transit and paratransit services. Revenues have increased due to increased ridership. The 2019 rates became effective February 15, 2019,



## Transfer Revenues

This is revenue that is transferred to operations from the various reserves. The 2020 Budget projects revenue of \$6.1 million; an increase of \$24,000.

## Costing Fund

### Administration Fee Revenue

The projected revenue for 2020 is \$141,000; an increase of \$5,000 from 2019. Internal parties (City departments) are charged for the use of granular materials produced by the City. Part of these fees include an Administration Fee for the management of granular materials.

### Facilities Revenue

The projected revenue for 2020 is \$2.5 million; no change from the 2019. These are revenues collected from City-owned facilities for property rentals.

### Pavement and Concrete Cut Charges

The 2020 Budget projects revenue of \$733,200; no change from 2019. These are interdepartmental charges for services provided to other departments in the City such as Parks, Solid Waste, and Water Works.

### Internal Charge Revenues

The 2020 Budget projects \$54.4 million, an increase of \$0.5 million from 2019. These are for interdepartmental charges for services provided to other departments in the City such as Parks, Solid Waste, and Water Works. The increase in the 2020 Budget is a result of increases to salaries that are in turn recovered from other funds such as the General Fund of the Utility Fund.

## Property Rental/Sales Revenue

The 2020 Budget projects revenue of \$3.6 million., no change from the 2019 Budget. The 2020 Budget includes revenue derived from the sales of land and lots from the Land & Real Estate Management Department.

## Government Grants

Revenues (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Government Grants</b>							
<b>General Fund</b>							
Revenue Sharing Grant	40,534	37,876	37,907	39,203	42,407	4,500	11.9
Paratransit Grant	1,137	1,146	1,100	1,160	1,100	-	-
Transit Grant	674	695	635	695	635	-	-
Crime Prevention Initiative	-	2	-	-	-	-	-
Federal Operating Grants - Program Specified	15	506	-	-	-	-	-
Gas Tax Revenue	2	61	-	-	-	-	-
Immigration Trends	-	2	-	-	-	-	-
Other Provincial Operating Grants - General	1,611	2,319	2,119	2,135	2,119	-	-
Urban Highway Connector Program	936	-	440	437	440	-	-
Provincial Operating Grants - Program Specified	795	798	1,664	1,789	1,664	-	-
Sask Lotteries Community Grant Program	305	305	305	340	305	-	-
<b>External Customers</b>	<b>46,011</b>	<b>43,710</b>	<b>44,170</b>	<b>45,759</b>	<b>48,670</b>	<b>4,500</b>	<b>10.2</b>

Table 22

## Revenue Sharing Grant

The Saskatchewan Government provides an annual grant to municipalities that is a portion of the revenues generated by the Provincial Sales Tax (PST). The program grants funds to municipalities across the province according to a formula. In 2020, the City anticipates a Revenue Sharing Grant of \$42.4 million; and increase of \$4.5 million from 2019.

## Paratransit Grant

The provincial Paratransit Operating Grant is projected to be \$1.1 million in 2020; no change from 2019. Paratransit receives operating and capital grants from the Government of Saskatchewan's Municipal Transit Assistance for People with Disabilities program. The grant is performance-based with the level of funding linked to the number of trips.

The provincial government's contribution has dropped from the initial target of 50% to as low as 20% (in 2017 and 2018) of the net operating cost of the program. The City is supportive of the performance-based system for providing the operating grant. The concern is that the level of provincial funding, as a portion of the net cost of the program, is declining and not keeping pace with escalating costs. The Provincial Disability Strategy, released in June 2015, recommends the capacity of municipal paratransit systems be increased allowing more people to use them.

## Transit Grant

For 2020, the Transit Grant is projected to be \$635,000; no change from 2019. The Transit Grant Program is an agreement between the City of Regina and the Government of Saskatchewan to provide monthly bus passes at reduced rates for eligible clients and their families. Eligibility is determined based on inclusion in one of the following programs:

- Saskatchewan Assistance Program
- Saskatchewan Assured Income for Disability
- Transitional Employment Allowance
- Provincial Training Allowance
- Saskatchewan Employment Supplement

Funding from the provincial government covers approximately one quarter of the program's cost. Payments are received quarterly.

## Other Provincial Grants

The City receives \$2.1 million from Sask Sport for the lease of Mosaic Stadium. As per the lease agreement, the total amount paid by Sask Sport is \$2.5 million, which is separated into property rent and grants.

## Urban Highway Connector Program

The City of Regina and the Government of Saskatchewan signed an agreement on April 1, 2011 to participate in the Urban Highway Connector Program. It was designed to provide a consistent framework for handling what are known as urban connectors - public highways that connect two provincial highways and are located in an urban municipality.

In the initial stages of the program, maintenance needs were discussed with the Ministry to determine the funding levels. The total operating and maintenance grant for 2020 is \$439,500. This is the same level as 2019.

## Provincial Operating Grants – Program Specified

The City of Regina signed a funding agreement with Multi-Material Stewardship Western, a non-profit organization which came into effect on January 1, 2016. The funding agreement establishes a number of criteria the recycling program needs to meet in order to qualify for funding. One such criteria is the goal to reduce the contamination level of City recycling to below 5%. The projected funding for 2020 is \$1.6 million; no change from 2019.

## Saskatchewan Lotteries Community Grant Program

The Saskatchewan Lotteries Community Grant Program assists in the development of sport, culture and recreation programs by providing funds to non-profit community organizations that are operated by volunteers. The City administers the grant on behalf of Saskatchewan Lotteries. The projected funding level for 2020 is to the same as 2019 at \$305,100.

## Licences/Levies/Fines

By Account Category

Revenues (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Licences, Levies &amp; Fines</b>							
<b>General Fund</b>							
Amusement Tax	763	709	675	674	675	-	-
Animal Fine Revenues	49	35	82	35	82	-	-
Animal Licencing	357	353	421	360	421	-	-
Business Licences	755	695	773	700	773	-	-
Bylaw Enforcement Service Fees	22	29	-	5	-	-	-
Fire Bylaw Violation Fines	3	(2)	15	5	15	-	-
Gravel & Paved Alleys Levy	5,414	5,379	5,121	5,268	5,121	-	-
Impound Fees	16	11	20	11	20	-	-
NSF Service Charge	22	23	18	23	18	-	-
Parking Tickets	3,788	3,157	3,197	2,600	2,197	(1,000)	(31.3)
Taxi Revenue	150	107	140	165	140	-	-
Traffic Violation Fines	3,226	3,497	3,300	3,500	3,300	-	-
Urban Reserve Service Agreement Fees	48	54	45	60	45	-	-
<b>General Fund</b>	<b>14,613</b>	<b>14,047</b>	<b>13,807</b>	<b>13,406</b>	<b>12,807</b>	<b>(1,000)</b>	<b>(7.2)</b>

Table 23

## General Fund

## Amusement Tax

The 2020 Budget projects revenue of \$675,000 from the Amusement Tax; no change from 2019. The authority for the Amusement Tax is Section 279 of *The Cities Act, 2003-102*. *The Amusement Tax Bylaw* establishes the rate and defines the nature of entertainment that is subject to the tax. The Amusement Tax is applicable to the sale of movie tickets, and equal to 10%, with one-tenth of the amount collected going to the theatre as an administrative fee or commission for collecting the tax.

2019 Rate	2020 Rate	Change
10%	10%	None

Table 24

## Animal Fine Revenues

The 2020 Budget projects revenue of \$81,900 from animal control and animal fines; no change from the 2019 Budget. *The Regina Animal Bylaw, 2009* governs the fines associated with animal control services, which are contracted by the City of Regina through the Regina Humane Society.

## Animal Licensing

The 2020 Budget projects revenue of \$421,000 from animal licensing; no change from the 2019 Budget. *The Regina Animal Bylaw, 2000* governs the licensing of animals within the City.

## Business Licences

The 2020 Budget projects revenue of \$772,900 from business licences; no change from the 2019 Budget. Approximately 3,270 licences are issued annually; 95% to residents and 5% to non-residents. There are two categories of business licences - Resident Business Licence fee of \$225 and Non-Resident Business Licence fee of \$450.

## Fire Bylaw Violations Fines

The 2020 Budget projects revenue of \$15,000 from fire bylaw violations; no change from the 2019 Budget. These are fines issued for non-compliance with the regulations as set out in *The Regina Fire Bylaw, 2005-18*.

### Gravel & Paved Alley Special Tax

The 2020 Budget projects revenue of \$5.1 million from the tax levy; no change from the 2019 Budget. Funding for maintenance and reconstruction of alleys is derived from a Gravel and Paved Alley Special Tax levied pursuant to Section 275 of *The Cities Act*. It is levied against all properties that abut an alley and is billed in conjunction with property taxes.

If the special tax levy is not fully expended in the designated year, the unspent portion is recognized as deferred revenue (a restricted account) which will be expended for the intended purpose in subsequent years. Deferred revenue from prior periods will be expended in 2020.

The rate for 2020 is consistent with the direction adopted by City Council to ensure the alley inventory is maintained at an acceptable and sustainable condition. The standard is the provision of a 30-year reconstruction cycle in paved alleys and a 10-year systematic gravel refreshment cycle in gravel alleys.

### Impound Fees

The 2020 Budget projects revenue of \$20,000 from impound fees; no change from the 2019 Budget. *The Regina Animal Bylaw, 2009* governs the control of animals within the City of Regina.

### NSF Service Charge

The 2020 Budget projects revenue of \$17,600 from NSF (non-sufficient funds) service charges; no change from the 2019 Budget. Returned payments are subject to a NSF fee as outlined in *The Regina Administration Bylaw No. 2003-69*.

### Parking Ticket Fines

The 2020 Budget projects revenue of \$2.2 million from parking tickets fines; a decrease of \$1.0 million from the 2019 Budget. The decrease is a result of changing parking habits by residents due to education by the City resulting in a decrease in parking tickets being issued. Fines and regulations for parking tickets are established in *The Regina Traffic Bylaw, No. 9900*.

### Taxi Licences

The 2020 Budget projects revenue of \$140,000 from taxi licences; no change from the 2019 Budget. Taxicab owners pay an annual licence fee of \$375 for regular, temporary, seasonal and accessible taxi operations. These fees are governed by *The Taxi Bylaw, 1994*. All fees collected are used to administer and run the licensing program.

### Traffic Violation Fines

The 2019 Budget projects revenue of \$3.3 million from court fines; no change from the 2018 Budget. Court fines are received either through the municipal court or through traffic violations that result in payment through the provincial court system. The Regina Police Service issues tickets for infractions of *The Traffic Safety Act* and *The Traffic Bylaw, No. 9900*.

While the Province administers and enforces the collection of tickets, it deducts the following charges from the fine revenue remitted to the City:

- A court security fee of \$320,000 per year
- An administration fee of 25% of the value of the tickets collected, plus the costs for credit and debit cards and collection agency fees

### Urban Reserve Service Agreement Fees

The 2020 Budget projects revenue of \$45,000 from Urban Reserve Service Agreement Fees; no change from the 2019 Budget. The City of Regina collects fees as outlined in the Municipal Services and Compatibility Agreement signed by the City of Regina and First Nations.



## Other Revenues

By Account Category

Revenues (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Other Revenues</b>							
<b>General Fund</b>							
Administration Fee Revenue	215	4,158	304	359	245	(59)	(19.3)
Investment Income	6,600	1,476	8,435	20,898	9,435	1,000	11.9
Tax Penalty Revenues	2,018	2,423	2,265	3,440	2,265	-	-
Electrical Distribution Revenue	33,442	29,195	31,010	27,920	27,800	(3,210)	(10.4)
Gas Distribution Revenue	5,975	3,190	2,478	5,800	6,400	3,922	158.3
Water Works Revenue	16,548	16,749	17,081	17,060	17,847	766	4.5
<b>General Fund</b>	<b>64,798</b>	<b>57,190</b>	<b>61,573</b>	<b>75,477</b>	<b>63,992</b>	<b>2,419</b>	<b>3.9</b>
<b>Costing Fund</b>							
Administration Fee Revenue	106	454	157	215	1	(156)	(99.4)
<b>Costing Fund</b>	<b>106</b>	<b>454</b>	<b>157</b>	<b>215</b>	<b>157</b>	<b>(156)</b>	<b>(99.4)</b>

Table 25

## General Fund

## Administration Fee Revenue

These are primarily Administration Fees charged for insurance claims. The 2020 Budget projects revenue of \$245,000; a decrease of \$59,000 from 2019.

## Investment Income (Interest)

The projected revenue for 2020 is \$9.4 million; an increase of \$1.0 million from 2019. This is a combination of earnings on daily bank balances, short-term investments in money market funds and revenue from funds held in a long-term bond fund. The increase is primarily related to increased interest rates. Investments are made in accordance with the City's Investment Policy and executed by Northern Trust.

## Tax Penalty Revenue

The projected revenue for 2020 is \$2.3 million; no change from 2019. A late payment penalty of 1.25% per month is applied to accounts with outstanding balances after the tax deadline (June 30<sup>th</sup>). Penalties do not apply to owners who participate in the Tax Installment Payment Plan Service (TIPPS) program. After December 31<sup>st</sup>, unpaid property taxes will be declared in arrears and will be subject to penalties of 1.5% per month. The increase in revenue is due to an increase in the penalty rates to 1.5% and 1.75% respectively.

## Electrical Distribution Revenue (SaskPower)

The projected revenue for 2020 is \$27.8 million; a decrease of \$3.2 million from 2019. The Electrical Distribution Revenue represents the franchise fees (municipal payments) from SaskPower (10% surcharge on electricity sales and a 5% electrical franchise fee).

## Gas Distribution Revenue (SaskEnergy)

The projected revenue for 2019 is \$6.4 million; an increase of \$3.9 million from 2018. The Gas Distribution Revenue represents the franchise fees (municipal payments) from SaskEnergy (5% surcharge on gas sales).

Overall, there is a net increase in distribution revenue of \$0.7 million

### Water Works Revenue

The 2020 Budget projects revenue of \$17.8 million from Water Works; an increase of \$0.8 million from 2019. Water Works Revenue include an access fee paid to the General Fund, a proportionate share of the Goods and Services Tax (GST) rebate and a Utility administration charge – an approximate measure of corporate administration costs attributable to the Utility.

### Costing Fund

#### Administration Fee Revenues

These are primarily Administration Fees charged for insurance claims. The 2020 Budget projects revenue of \$1,000; a decrease of \$156,000 from 2019.



# General Fund Expenses



## Overview

The increase in General Fund Operating Budget is primarily the result of increases in service delivery costs due to inflation, population growth, uncontrollable costs and an increase to current contributions to capital. These increases have been partially offset by savings in the 2019 Management Review.

The proposed increase to the General Fund Operating Budget is \$16.1 million, or 3.5%.

Expenditures (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Mayors Office and City Council	1,094	1,027	1,278	1,241	1,306	28	2.2
Officers of Council	13,359	12,959	14,957	14,069	16,625	1,668	11.2
Community Investments	9,222	9,192	8,985	8,968	8,956	(29)	(0.3)
Financial Strategy & Sustainability	72,934	81,815	71,093	81,724	75,174	4,081	5.7
Citizen Experience, Innovation, & Performance	22,396	23,881	25,108	25,275	25,578	469	1.9
City Planning & Community Development	83,668	82,010	84,509	83,537	88,416	3,907	4.6
Citizen Services	151,585	150,773	157,516	153,574	160,120	2,604	1.7
Police	85,336	88,988	92,460	92,460	96,030	3,569	3.9
<b>Total General Fund</b>	<b>439,594</b>	<b>450,645</b>	<b>455,906</b>	<b>460,848</b>	<b>472,203</b>	<b>16,093</b>	<b>3.5</b>

Expenditures (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Costing Fund</b>							
Financial Strategy & Sustainability	13,919	24,232	13,366	11,743	13,645	278	2.1
Citizen Experience, Innovation, & Performance	798	768	708	866	710	2	0.3
City Planning & Community Development	11,873	11,799	7,579	7,434	7,702	123	1.6
Citizen Services	60,105	58,517	39,394	43,888	39,355	(39)	(0.1)
<b>Total Costing Fund</b>	<b>86,697</b>	<b>95,316</b>	<b>61,047</b>	<b>63,931</b>	<b>61,412</b>	<b>365</b>	<b>0.6</b>

Table 26



## Organizational Chart

The City delivers its services in a variety of ways, led by approximately 2,500 permanent employees, as well as casual and part-time workers who account for the equivalent of another 365 full-time positions. Many services are also delivered in partnership with community organizations, such as sport, culture and recreation programs, and by third party service providers, such as Paratransit and the Wastewater Treatment Plant.

The City's organizational structure is designed to support corporate planning and coordinated service delivery across all service areas. Accountability for results is clear.

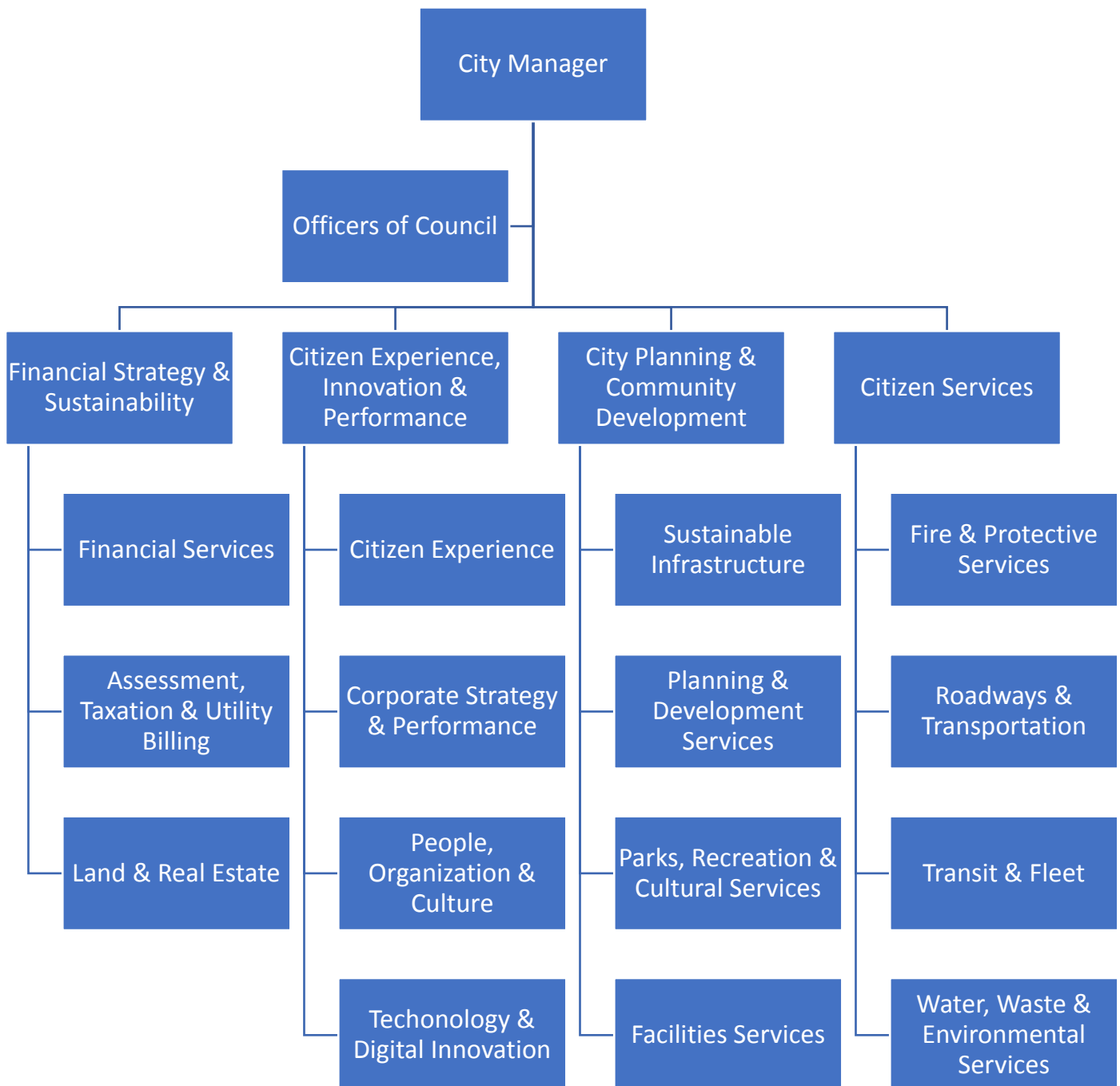


Table 27

## General Operating Fund

FTEs	2019			2020			Change	
Division	Permanent	Casual	Total	Permanent	Casual	Total	#	%
<b>General Fund</b>								
Office of the Mayor	15		15	15		15	-	-
Officers of Council	83	-	83	85	-	85	2	2.7
Financial Strategy & Sustainability	122	1	123	126	1	127	4	3.5
Citizen Experience, Innovation & Performance	179	2	181	175	2	177	(4)	(1.9)
City Planning & Community Development	364	232	596	375	236	611	15	2.5
Citizen Services	769	75	844	762	75	837	(7)	(0.9)
<b>Total Civic</b>	<b>1,532</b>	<b>310</b>	<b>1,842</b>	<b>1,538</b>	<b>314</b>	<b>1,852</b>	<b>10</b>	<b>0.5</b>
Police	590	10	600	606	10	614	14	2.3
<b>Toteal General Operating</b>	<b>2,122</b>	<b>320</b>	<b>2,442</b>	<b>2,144</b>	<b>324</b>	<b>2,466</b>	<b>24</b>	<b>0.1</b>
<b>Costing Fund</b>								
Financial Strategy & Sustainability	15	1	16	14	1	15	(1)	(6.9)
Citizen Experience, Innovation & Performance	3	-	3	3	-	3	-	-
City Planning & Community Development	33	2	35	31	2	33	(2)	(5.6)
Citizen Services	106	3	109	103	3	106	(3)	(2.8)
<b>Total Internal</b>	<b>157</b>	<b>6</b>	<b>163</b>	<b>151</b>	<b>6</b>	<b>157</b>	<b>(6)</b>	<b>(3.7)</b>
<b>General Capital</b>								
Financial Strategy & Sustainability	1	-	1	1	-	1	-	-
City Planning & Community Development	6	-	6	6	-	6	-	-
Citizen Services	18	2	20	18	2	20	-	-
<b>Total General Capital</b>	<b>25</b>	<b>2</b>	<b>27</b>	<b>25</b>	<b>2</b>	<b>27</b>	<b>-</b>	<b>-</b>
<b>Total General Fund</b>	<b>2,304</b>	<b>328</b>	<b>2,632</b>	<b>2,320</b>	<b>332</b>	<b>2,650</b>	<b>18</b>	<b>0.7</b>

Table 28

## Utlitiy Operating Fund

FTEs	2019			2020			Change	
Division	Permanent	Casual	Total	Permanent	Casual	Total	#	%
<b>Utility Operating</b>								
Financial Strategy & Sustainability	22	1	23	20	1	21	(2)	(9.7)
Citizen Experience, Innovation & Performance	5	-	5	5	-	5	-	-
City Planning & Community Development	7	-	7	4	-	4	(3)	(42.9)
Citizen Services	157	26	183	156	26	182	(1)	(0.5)
<b>Total Utility Operating</b>	<b>191</b>	<b>27</b>	<b>218</b>	<b>185</b>	<b>27</b>	<b>212</b>	<b>(6)</b>	<b>(2.8)</b>
<b>Utility Capital</b>								
City Planning & Community Development	1	-	1	1	-	1	-	-
Citizen Services	16	5	21	17	5	22	1	4.8
<b>Total Utility Capital</b>	<b>17</b>	<b>5</b>	<b>22</b>	<b>18</b>	<b>5</b>	<b>23</b>	<b>1</b>	<b>4.5</b>
<b>Total Utility Fund</b>	<b>208</b>	<b>32</b>	<b>240</b>	<b>203</b>	<b>32</b>	<b>235</b>	<b>(5)</b>	<b>(2.1)</b>

Table 29

## Mayors Office and City Council

City Council is responsible for the governance of the City of Regina, subject to provincial legislation. Councillors are elected every four years in a municipal election; the last one took place on October 24, 2016. The Mayor is elected at large.

The City of Regina uses a ward system for electing Councillors, and one Councillor is elected for each of the 10 wards to comprise the City.

City Council establishes policies and budgets for the programs and services delivered by the City of Regina. Mayor's Office and City Council includes the budgets for:

- Office of the Mayor.
- City Council, including Councillors' remuneration, the Councillors' travel and communication allowance, support services and other costs related to City Council.
- Committees established by City Council.
- Memberships in various organizations including the Saskatchewan Urban Municipalities Association and the Federation of Canadian Municipalities

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Office of The Mayor	1,094	1,027	1,278	1,241	1,306	27	2.1
<b>Total General Operating Expenditures</b>	<b>1,094</b>	<b>1,027</b>	<b>1,278</b>	<b>1,240</b>	<b>1,306</b>	<b>27</b>	<b>2.1</b>

FTEs	2019			2020			Change	
Department	Permanent	Casual	Total	Permanent	Casual	Total	#	%
<b>General Fund</b>								
Office of The Mayor	15	-	15	15	-	15	-	-
<b>Total General Fund</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>-</b>

Table 30

## Community Investments

Community investments are used to fund and partner with community non-profit organizations to deliver programs, projects and services that align with the City of Regina's priorities, have a clear community impact and respond to community needs.

Funds are allocated through several committees:

- The City Planning & Community Development division, through delegated authority from the Community & Protective Services Committee, provides financial support to organizations that deliver services that align with community investment priorities in the area of sport & recreation, culture and social development. In addition to this funding, the City administers approximately \$340,000 in annual grants on behalf of the Saskatchewan Lotteries Trust Fund.
- The Executive Committee provides financial support for events that celebrate, preserve and enhance Regina's identity, new or unique one-time events that contribute to building community pride and encouraging community interaction and spirit, and re-occurring events that have an established history of City of Regina service support.
- The Executive Committee provides funding to the Regina Exhibition Association Limited, Economic Development Regina and Wascana Park through the Provincial Capital Commission.

Funding provided through the Community Investments program is designed to support the following priorities and objectives:

- Preserve and conserve Regina's intangible cultural heritage (e.g. languages, traditions, stories).

- Improve awareness and access to arts and cultural activity and resource (e.g. artistic practices, cultural spaces, cultural industries).
- Animate public spaces.
- Reflect the cultural aspirations of newcomers, First Nations, Métis and Inuit people.
- Strengthen the cultural community through meaningful partnerships between organizations.
- Support community to create collaborative strategies to address hunger and food security as well as access to housing.
- Strengthen development of safe neighbourhoods through community activities and resources.
- Represent First Nations, Métis, Inuit people, new Canadians, residents with disabilities and citizens who are marginalized to build a welcoming and socially inclusive community.
- Increase accessibility to sport and recreation activities and resources, including sporting events and celebrations.
- Support community initiatives that address the recreation aspirations of our diverse community.
- Promote active and healthy lifestyles among children and youth.
- Encourage multi-season use of open space.
- Support efforts by organizations that deliver programs, services and space that align with Truth & Reconciliation Calls to Action.
- Continue to work with the provincial government to determine roles and responsibilities and a mutually agreed-upon cost-sharing formula for the maintenance and upkeep of Wascana Park.

## 2019 Achievements

The Community Investment Grants Program supported the core operating and programming of 24 cultural, sport and recreation, and social development organizations in 2019, and allocated approximately 228 separate grants, ranging in amount from \$640 to \$308,000 for first time and recurring events, core operating programs and services in the community.

In 2019, 85% of applications received grant funding and 77% of all funds requested were approved.

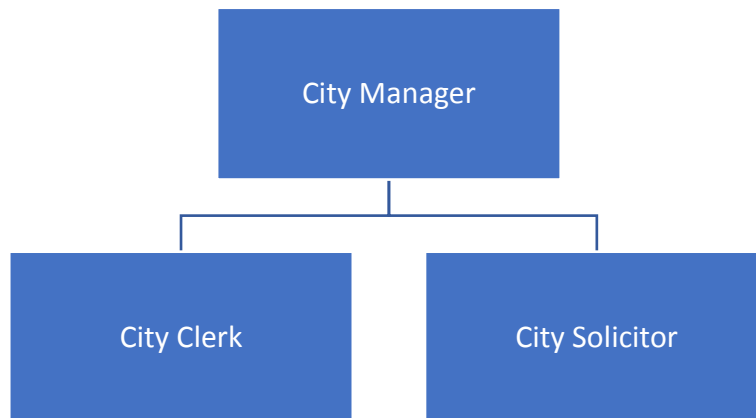
Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Community & Protective Services Committee	3,725	4,056	3,955	3,968	3,990	35	0.9
Economic (Executive Committee)	297	205	205	205	205	-	-
Henry Baker Scholarship	44	37	34	34	34	-	-
Other Economic & Promotional Initiatives	-	7	10	10	10	-	-
Provincial Capital Commission	2,912	2,719	2,719	2,719	2,719	-	-
Regina Economic Development	1,820	1,720	1,812	1,812	1,848	36	2.0
Regina Exhibition Association Limited	400	400	200	200	100	(100)	(50.0)
Special Events Minor Program	24	48	50	20	50	-	-
<b>General Fund Expenditures</b>	<b>9,222</b>	<b>9,192</b>	<b>8,985</b>	<b>8,968</b>	<b>8,956</b>	<b>(29)</b>	<b>(0.3)</b>

Table 31



## Officers of Council

The Officers of Council, comprised of the City Manager, City Clerk and City Solicitor, provide leadership and support to the organization, as well as strategic governance, legal advice and support to elected officials to facilitate informed and transparent decision-making.



## Priorities and Plans

Top priority for the Officers of Council is the continued strengthening of the relationship between Council and the Administration, and ensuring Council is provided with the information required to make informed decisions and advance the OCP.

In 2020, the Officers of Council will continue to provide appropriate organizational oversight to ensure citizen-focused services are maintained at levels approved by Council, as well as providing governance support to Council to ensure Council is positioned effectively to set direction and policy to achieve the OCP and community vision that “Regina will be Canada’s most vibrant, inclusive, attractive, sustainable community, where people live in harmony and thrive in opportunity.”

In addition, through Reconciliation Regina’s continued efforts to strengthen and maintain relationships with Indigenous leaders and the community, the organization will continue to fulfill the municipally directed Truth and Reconciliation Commission’s (TRC) Calls to Action to respectfully commemorate the lives of the Missing and Murdered Indigenous Women and Children.

October 2020 marks the municipal and Regina Public and Catholic School Boards election; the last having occurred in 2016. This is a priority for the Officers of Council, and preparation will begin early to ensure the City is well-positioned to support the electoral process.

Further plans include improving efficiency and compliance, as well as reducing ongoing expenses. This will be achieved by replacing current licensing and parking software and by implementing a new ticketing process, which will improve compliance and standards of properties and structures within the City.

## Challenges and Opportunities

With a growing city, demands and challenges arise. To meet increased service and technology demands, the City is establishing new and innovative practices, partnerships and contractual relationships. In addition, current processes and practices must be reviewed to find efficiencies necessary to respond to the changing expectations of residents.

Growth, changes to the economy, changing community demographics and the City’s current financial environment increase the complexity of the issues that require decisions at both the organizational and Council level. A broad corporate perspective must be considered and applied in decision-making to balance progress toward the OCP and delivering sustainable services. In addition, the unprecedented funding being leveraged by the federal and provincial governments is providing the City a unique opportunity to provide strategic and significant investment in vital infrastructure.

The volume and complexity of Access to Information requests varies throughout the year and from year to year. The challenge is to meet the legislated timelines and ensure privacy requirements are being protected in an environment with competing priorities and limited resources.

Voluntary compliance of bylaws can be difficult to achieve. There is an opportunity to improve compliance through increased public awareness, education and the introduction of processes that will make compliance as efficient as possible.

The 2020 municipal election has been identified as a high priority. Given the timing of the legislated election dates for both the municipal/school board and the provincial election, unique challenges respecting logistics, mixed voter communication messaging and potential voter fatigue may occur. Planning for the election far in advance will help manage the risk and leverage appropriate communication aimed at increasing the voter turnout.

## 2019 Achievements

The Office of the City Manager led and completed a management review that assessed the organization's leadership structure with the goal of fostering a collaborative, citizen-focused structure that delivers on the goals contained in the OCP. This review resulted in departmental changes and cost-saving efficiencies. In addition, significant work continues through Reconciliation Regina, to ensure the City's continued leadership role in responding to the TRC's Calls for Action and the recently released Calls for Justice.

The Office of the City Clerk completed a Committee Structure Review to ensure that processes are in place to engage with residents to assist Council in making efficient and effective decisions. The implementation of software applications was undertaken to improve the delivery of services and to ensure consistency and gain organizational efficiencies.

The Office of the City Solicitor continued to implement software for electronic file management, resulting in efficiencies and improvements to the operation and delivery of legal services. An introduction of the Vehicle for Hire Bylaw allows new services in rideshare transportation and the availability of a user installed Pay-by-phone mobile app supporting the modernization of parking payment options.

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Office of the City Clerk	2,242	2,801	2,405	2,320	3,583	1,178	49.0
Office of the City Manager	2,095	1,000	1,397	1,138	1,740	343	24.5
Office of the City Solicitor	9,022	9,158	11,155	10,611	11,302	147	1.3
<b>Total General Operating Expenditures</b>	<b>13,359</b>	<b>12,959</b>	<b>14,957</b>	<b>14,069</b>	<b>16,625</b>	<b>1,668</b>	<b>11.2</b>

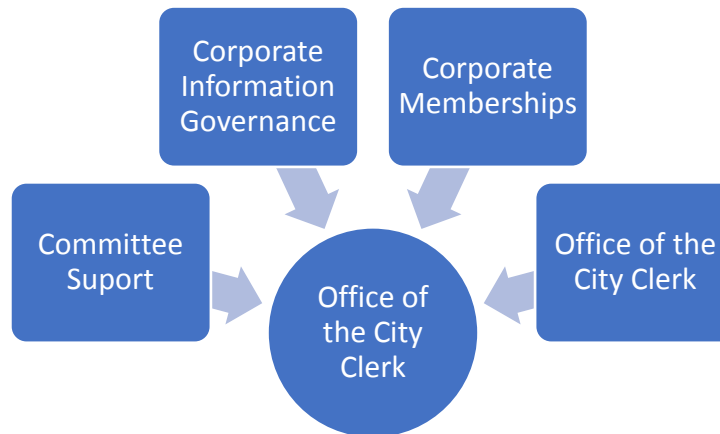
Table 32

FTEs	2019			2020			Change	
Department	Permanent	Casual	Total	Permanent	Casual	Total	#	%
<b>General Fund</b>								
Office of the City Clerk	19	-	19	21	-	21	2	9.5
Office of the City Manager	5	-	5	6	-	6	1	20.0
Office of the City Solicitor	59	-	59	58	-	58	(1)	(1.7)
<b>Total General Fund</b>	<b>83</b>	<b>-</b>	<b>83</b>	<b>85</b>	<b>-</b>	<b>85</b>	<b>2</b>	<b>2.4</b>

Table 33

### Office of the City Clerk

The Office of the City Clerk directs the administrative functions of City Council and Committees. The Office is responsible for information management, access to information and privacy protection, ensuring legislative compliance, protocol and the promotion of an open and transparent municipal government.



Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Committee Support	141	91	142	112	142	-	-
Corporate Information Governance	882	965	878	898	862	(16)	(1.8)
Corporate Memberships	137	135	130	143	130	-	-
Office of the City Clerk	1,083	1,610	1,255	1,167	2,449	1,194	95.1
<b>General Fund Expenditures</b>	<b>2,243</b>	<b>2,801</b>	<b>2,405</b>	<b>2,320</b>	<b>3,583</b>	<b>1,178</b>	<b>49.0</b>

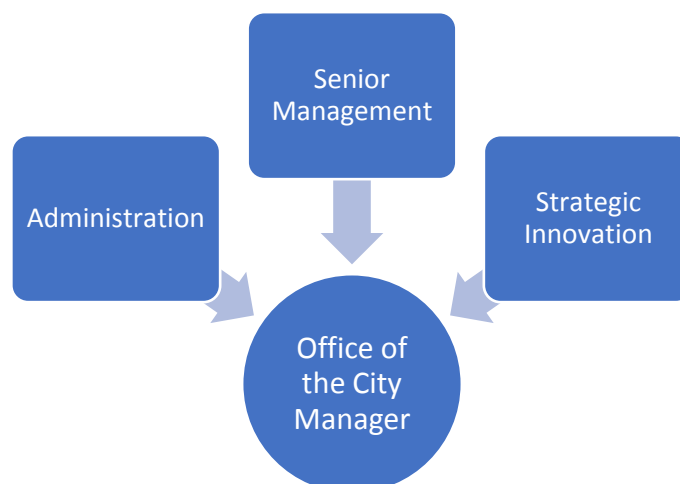
Table 34

### Office of the City Manager

The Office of the City Manager is City Council's link to the City Administration.

The City Manager leads the Executive Leadership Team and the Officers of Council, setting the direction for the organization and ensuring the organization provides efficient and effective citizen-focussed services for residents.

The City Manager also provides strategic advice and leadership on government and Indigenous relations locally, provincially and nationally, with a focus on creating an environment conducive to fostering economic and social development.

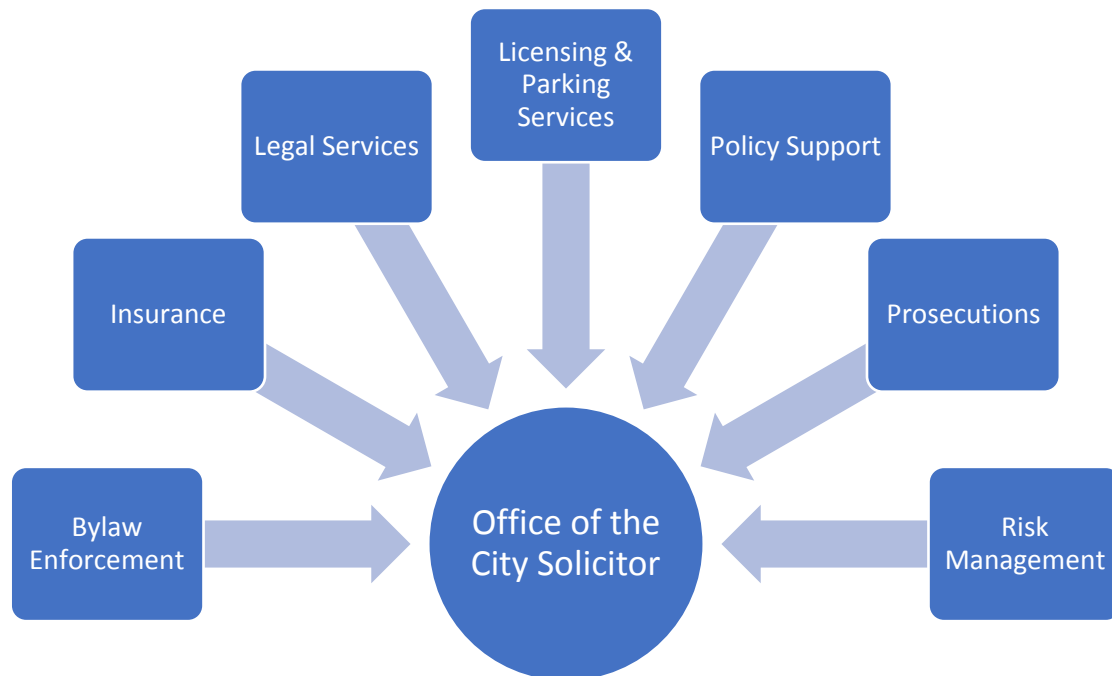


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Administration	-	-	281	281	510	229	81.6
Capital	(46)	-	-	-	-	-	-
Regina Revitalization Initiative	434	104	-	-	-	-	-
Senior Management	1,576	723	716	715	730	14	1.8
Strategic Innovation	131	173	400	142	500	100	25.0
<b>General Fund Expenditures</b>	<b>2,095</b>	<b>1,000</b>	<b>1,397</b>	<b>1,138</b>	<b>1,740</b>	<b>343</b>	<b>24.5</b>

Table 35

### Office of the City Solicitor

The Office of the City Solicitor provides education, legal advice and enforcement to the organization and community by supporting public safety, community standards and legislative and regulatory compliance. The City Solicitor governs the legal, prosecution, risk and regulatory requirements for the organization and City Council.



Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Bylaw Enforcement	1,692	1,575	1,852	1,589	1,925	73	3.9
Insurance	1,034	1,040	1,389	1,213	1,389	-	-
Legal Services	1,859	1,891	2,234	2,121	2,273	39	1.7
Licensing & Parking Services	3,901	4,257	5,468	5,290	5,501	33	0.6
Policy Support	134	68	-	136	-	-	-
Prosecutions	235	110	2	20	2	-	-
Risk Management	167	217	210	242	212	2	1.0
<b>General Fund Expenditures</b>	<b>9,022</b>	<b>9,158</b>	<b>11,155</b>	<b>10,611</b>	<b>11,302</b>	<b>147</b>	<b>1.3</b>

Table 36



## 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.



### Priorities and Plans

Four key priorities have been highlighted through 2020: investing in our people, implementing a culture of customer-focused continuous improvement, enhancing customer-focused service delivery, and ensuring long-term financial sustainability. In driving towards these outcomes, the division will measure its success based on several key initiatives that will move forward and/or be completed in 2020 and over the coming years. These include the initiation of reassessment of Regina properties, progress on the modernization and replacement of water meter infrastructure to improve system operations, enhanced customer service, water conservation and data analytics, the modernization of the assessment and tax information technology system, and continued development of the Regina Revitalization Initiative (RRI).

It is through these initiatives that the division will continue to support the organization and deliver reliable customer-focused services to residents.

### Challenges and Opportunities

Staffing, vacancies and retirements continue to be both a challenge and opportunity for the division and a focus on succession planning is key within this. The pace of land transactions has slowed in the Land & Real Estate department, however, it has provided additional time to focus on and improve processes. Changing and increasingly complex Public Sector Accounting Board legislative standards is expected to have impacts on financial resources. The City's investment policy has not been reviewed since 2010 and, given changing market conditions, there is an opportunity to review the policy to ensure maximum returns, prudent practices, and the safeguarding of financial assets. Finally, the Railyard Renewal Project received \$33.6 million in funding, contributed equally by the Government of Canada (\$11.2 million), Province of Saskatchewan (\$11.2 million), and City of Regina (\$11.2 million), under the New Building Canada Fund Provincial-Territorial Infrastructure Component. This funding will advance the Railyard Renewal Project by preparing it for future development.

### 2019 Achievements

The division celebrated several noteworthy achievements in 2019; among the most important being recognition of the City's strong financial management practices which was reflected in the City receiving its first ever AAA credit rating. This upgrade to the highest possible rating is significant in conveying the level of stewardship the City exhibits with public funds, particularly, that the City has very strong financial management practices and has strengthened its long-term financial planning capabilities.

In 2019, the division had a focus on the modernization of procurement and vendor management practices. This included the introduction of new, standardized procurement methods aimed at optimizing internal efficiency.

Continuing the theme of continuous improvement, the division streamlined and restructured the budget process to create efficiency within the process; while also completing the implementation of new budgeting and forecasting software creating internal efficiency and improving consistency of, and access to, financial data. Furthermore, 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.

Phase III of My Account implemented additional self-serve options and increased access to information pertaining to property assessment. Finally, a review and revamp of the residential assessment re-check program was undertaken resulting in a shift from door to door canvassing for reporting to a self-reporting system. This self-assessment resulted in an average 90% response rate in select areas.

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Assessment, Tax & Utility Billing	4,731	4,602	5,167	4,853	5,839	672	13.0
Executive Director, Financial Strategy & Sustainability	567	548	1,094	1,160	1,128	34	3.1
Financial Services	54,547	59,373	64,184	61,769	68,023	3,839	6.0
Land & Real Estate Management	-	-	78	-	-	(78)	-
<b>Total General Operating Expenditures</b>	<b>59,845</b>	<b>64,523</b>	<b>70,523</b>	<b>67,782</b>	<b>74,990</b>	<b>4,467</b>	<b>6.3</b>
<b>General Fund Transfers</b>							
Assessment, Tax & Utility Billing	-	-	-	-	64	64	100.0
Financial Services	9,310	12,415	569	13,942	119	(450)	(79.0)
Land & Real Estate Management	3,779	6,877	-	-	-	-	-
<b>Total General Operating Transfers</b>	<b>13,089</b>	<b>19,292</b>	<b>569</b>	<b>13,942</b>	<b>183</b>	<b>(386)</b>	<b>(68)</b>
<b>Total General Operating Expenditures (with Transfers)</b>	<b>72,934</b>	<b>83,815</b>	<b>71,092</b>	<b>81,724</b>	<b>75,174</b>	<b>4,081</b>	<b>5.7</b>

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Costing Fund</b>							
Financial Services	7,257	8,475	8,668	7,722	8,863	195	2.2
Land & Real Estate Management	3,977	7,720	1,868	7,021	2,183	315	16.8
<b>Total Costing Expenditures</b>	<b>11,234</b>	<b>16,195</b>	<b>10,536</b>	<b>14,743</b>	<b>11,046</b>	<b>509</b>	<b>4.8</b>
<b>Costing Fund Transfers</b>							
Land & Real Estate Management	2,686	8,037	2,830	-	2,599	(231)	(8.2)
<b>Total Costing Transfers</b>	<b>2,686</b>	<b>8,037</b>	<b>2,830</b>	<b>-</b>	<b>2,599</b>	<b>231</b>	<b>(8.2)</b>
<b>Total Costing Fund Expenditures (with Transfers)</b>	<b>13,920</b>	<b>24,232</b>	<b>13,366</b>	<b>14,744</b>	<b>13,645</b>	<b>278</b>	<b>(3.3)</b>

Table 37

FTEs	2019			2020			Change	
Department	Permanent	Casual	Total	Permanent	Casual	Total	#	%
<b>General Fund</b>								
Assessment, Tax & Utility Billing	49	-	49	49	-	49	0	-
Financial Services	65	1	66	67	1	68	2	3.0
Financial Strategy & Sustainability Administration	6	-	6	10	-	10	4	66.7
Land & Real Estate Management	2	-	2	-	-	-	(2)	(100.0)
<b>Total General Fund</b>	<b>122</b>	<b>1</b>	<b>123</b>	<b>126</b>	<b>1</b>	<b>127</b>	<b>4</b>	<b>0.0</b>
<b>Costing Fund</b>								
Financial Services	5	1	6	4	1	5	(1)	(16.7)
Financial Strategy & Sustainability Administration	3	-	3	-	-	-	(3)	(100.0)
Land & Real Estate Management	7	-	7	10	-	10	3	30.0
<b>Total Costing Fund</b>	<b>15</b>	<b>1</b>	<b>16</b>	<b>14</b>	<b>1</b>	<b>15</b>	<b>(1)</b>	<b>(6.3)</b>
<b>Total Financial Strategy &amp; Sustainability</b>	<b>137</b>	<b>2</b>	<b>139</b>	<b>140</b>	<b>2</b>	<b>142</b>	<b>3</b>	<b>2.2</b>

Table 38

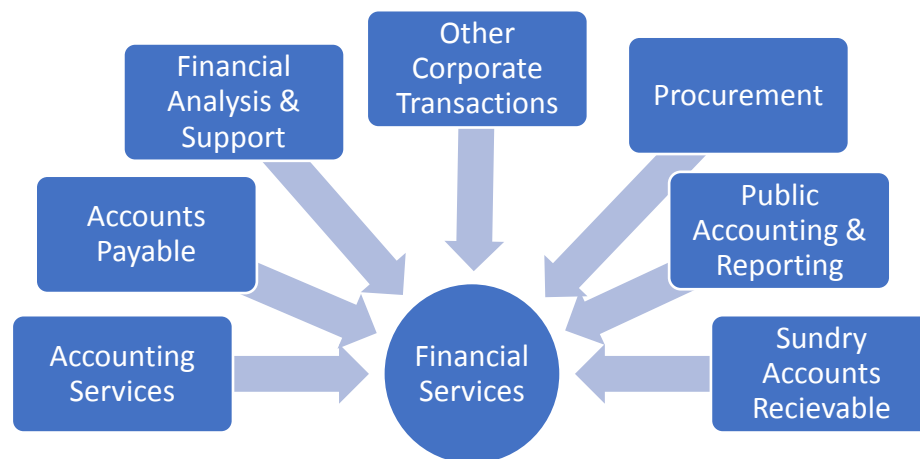
### Executive Director, Financial Strategy & Sustainability

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Budget & Long Term Financial Planning	-	-	497	460	525	28	5.7
Office of the Executive Director, Financial Strategy & Sustainability	567	548	597	700	603	6	1.0
<b>General Fund Expenditures</b>	<b>567</b>	<b>548</b>	<b>1,094</b>	<b>1,160</b>	<b>1,128</b>	<b>34</b>	<b>3.1</b>

Table 39

### Financial Services

Financial Services is responsible for the City's corporate financial management, which includes program budgeting and accounting, purchasing, accounts receivable, and accounts payable services.

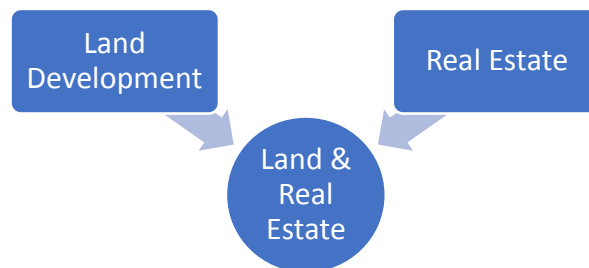


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Director, Financial Services	579	915	399	630	390	(9)	(2.3)
Accounting Services	-	50	912	753	1,050	138	15.1
Accounts Payable	419	461	436	409	446	10	2.3
Financial Analysis & Support	1,888	1,517	1,172	1,295	1,179	7	0.6
Policy & Risk Management	366	368	-	-	-	-	-
Procurement	1,780	1,549	1,865	2,018	2,031	166	8.9
Public Accounting & Reporting	1,895	3,814	1,872	1,855	2,085	213	11.4
Sundry Accounts Receivable	124	65	574	200	281	(293)	(51.0)
Other Corporate Financial Transactions	47,496	50,634	56,954	54,609	60,561	3,607	6.3
<b>General Fund Expenditures</b>	<b>54,547</b>	<b>59,373</b>	<b>64,184</b>	<b>61,769</b>	<b>68,023</b>	<b>3,839</b>	<b>6.0</b>
Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Costing Fund</b>							
Procurement	7,257	8,475	7,805	7,722	8,863	1,058	13.6
Other Corporate Financial Transactions	-	-	863	-	-	(863)	(100.0)
<b>Costing Fund Expenditures</b>	<b>7,257</b>	<b>8,475</b>	<b>8,668</b>	<b>7,722</b>	<b>8,863</b>	<b>195</b>	<b>2.2</b>

Table 40

### Land & Real Estate

The Land & Real Estate department provides land development and real estate oversight for City-owned lands. The department also delivers real estate services including property management, sales and acquisition of City's land holdings.



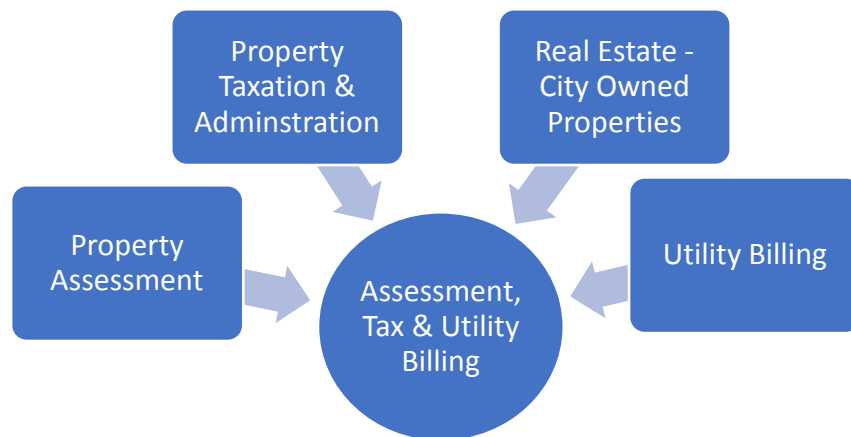


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Real Estate	-	-	78	-	-	(78)	-
<b>General Fund Expenditures</b>	-	-	<b>78</b>	-	-	<b>(78)</b>	-
Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Costing Fund</b>							
Director, Land & Real Estate Management	-	540	303	522	391	88	29.0
Drainage on City Owned Property	73	21	39	20	39	-	-
Land Development	-	6,257	-	-	-	-	-
Land Development	-	-	408	263	621	213	52.1
Lease Management	271	317	303	371	303	-	-
Real Estate	558	329	533	516	547	14	2.6
Regina Revitalization Initiative	-	153	-	86	-	-	-
Saleable Land	5,761	8,125	3,010	5,141	2,779	(231)	(7.7)
Tax Title Properties Maintenance	-	15	102	102	102	-	-
<b>Costing Fund Expenditures</b>	<b>6,663</b>	<b>15,757</b>	<b>4,698</b>	<b>7,021</b>	<b>4,782</b>	<b>84</b>	<b>1.8</b>

Table 41

### Assessment, Tax & Utility Billing

Assessment, Tax & Utility Billing provides assessment and tax administration to generate operating revenue for the City. This includes property valuation, reassessment, tax billing and tax enforcement. The department is also responsible for overseeing the City's water utility billing.

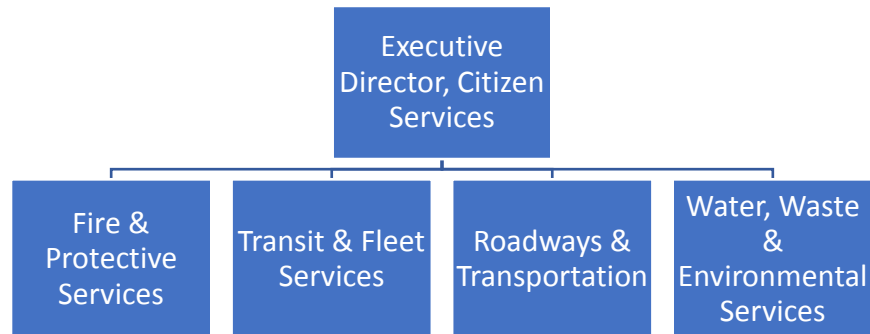


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Property Assessment (City Assessor)	2,593	2,474	3,019	2,722	3,070	51	1.7
Property Taxation & Administration	2,116	2,085	2,117	1,835	2,502	386	18.2
Real Estate - City Owned Properties	23	43	31	44	31	-	-
Utility Billing	(1)	0	-	252	236	236	100.0
<b>General Fund Expenditures</b>	<b>4,731</b>	<b>4,602</b>	<b>5,166</b>	<b>4,853</b>	<b>5,839</b>	<b>672</b>	<b>13.0</b>

Table 42

## 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.



### Priorities and Plans

The Division will look for innovative approaches to reduce costs, extend the life of City assets and enhance customer service. This includes developing a residential organics waste service to extend the life of the landfill, upgrades to wastewater infrastructure to ensure reliability and implementing new construction techniques that lessen the impact on residents during construction season.

Advancing key policy documents is also priority for the Division. The Winter Roadway Maintenance Policy will be reviewed and updated to ensure it balances affordability and reflects resident needs. In addition, the Division will engage the community and Council on important policy decisions.

The Division will also examine service delivery to ensure long-term sustainability of the services it provides. Master Plans will be developed to assist Fire & Protective Services, Solid Waste and Transit in long-term planning.

### Challenges and Opportunities

The nature of the work within this Division has inherent challenges as it is subject to a number of factors that are unknown or difficult to anticipate. Extreme weather (rain, snow, drought, etc.) and unforeseen circumstances can extend project timelines and increase costs. To mitigate these risks, the Division utilizes asset management plans to guide decision making on where and when investments should be made.

Growth and subdivision development has a demand on the services the division provides, such as expanding routes for Transit, increased solid waste collection, broader emergency response and additional winter roadway maintenance. To offset the costs of growth and infrastructure renewal, the City will continue to leverage Government grants as they are made available.

Policy and/or regulatory changes from outside agencies can impact service delivery. For example, the recycling funding model will be challenged as a result of changes to China's import legislation known as Chinese National Sword, which limits the recycling material China will accept. By building a strong relationship with industry stakeholders and regulators, the division can stay abreast of potential regulatory or policy changes that may impact service delivery.

Ensuring business continuity is a priority for the division as a number of staff in key positions are currently eligible for retirement in the next one to three years. In order to deliver reliable services, succession planning and training is a priority. For the organization, new employees bring the potential for a fresh perspective on the services we deliver.

### 2019 Achievements

The division completed several major construction projects as 2019 was a historic year for infrastructure investment in Regina. In order to extend the life of the road network, 33 km of road renewal construction was completed, most notably on Lewvan Drive, Rochdale Boulevard and Dewdney Avenue. Victoria Avenue also received substantial infrastructure

upgrades as part of the beautification project. Two bridges on Ring Road were replaced and repairs were also made to the Assiniboine Bridge.

A permanent leaf and yard waste depot location was developed at the Landfill to replace the seasonal locations throughout Regina. In the first three months of operation, 1,500 tonnes of waste were diverted and refined into compost material, increasing the diversion rate by of 2%.

A Waste Water Master plan was developed to outline the goals and strategies to achieve long-term sustainability of the city's wastewater system which examines levels of service, risk mitigation and accounting for growth.

Transit provided charter service to many major events at Mosaic Stadium moving 7,000 to 8,000 customers each way to each event. The division continued to invest in fleet infrastructure to ensure the City of Regina is equipped to deliver services in a safe and efficient manner. The Division activated the Emergency Operations Center (EOC) to support evacuees from the Pikangikum First Nation due to forest fires in Northern Ontario as well as participated in numerous training exercises to prepare for future major events such as the 2020 Grey Cup.

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Transit & Fleet	37,613	37,744	38,595	38,803	40,487	1,891	4.9
Fire & Protective Services	41,485	41,836	44,196	42,833	44,303	107	0.2
Citizen Services Administration	109	112	280	281	285	5	1.9
Roadways & Transportation	39,407	37,755	39,721	38,276	41,026	1,305	3.3
Water, Waste & Environmental Services	32,971	33,326	34,724	33,381	34,020	(705)	(2.0)
<b>Total General Operating Expenditures</b>	<b>151,585</b>	<b>150,773</b>	<b>157,516</b>	<b>153,574</b>	<b>160,120</b>	<b>2,604</b>	<b>(2.0)</b>
<b>General Fund Transfers</b>							
<b>General Fund</b>							
Transit & Fleet	20	20	20	20	21	1	4.0
Roadways & Transportation	2,298	1,099	-	292	-	-	-
Water, Waste & Environmental Services	15,096	11,583	10,918	8,639	9,844	(1,074)	(9.8)
<b>Total General Operating Transfers</b>	<b>17,414</b>	<b>12,702</b>	<b>10,938</b>	<b>8,951</b>	<b>9,865</b>	<b>(1,073)</b>	<b>(9.8)</b>
<b>Total Costing Fund Expenditures (with Transfers)</b>	<b>168,998</b>	<b>163,475</b>	<b>168,454</b>	<b>162,525</b>	<b>169,985</b>	<b>1,531</b>	<b>(9.8)</b>
<b>Costing Fund</b>							
Transit & Fleet	31,260	29,439	29,866	29,367	30,033	167	0.6
Fire & Protective Services	-	12	328	-	-	(328)	-
Roadways & Transportation	23,758	23,679	9,200	14,520	9,322	122	1.3
Water, Waste & Environmental Services	5,088	5,387	-	-	-	-	-
<b>Total Costing Fund Expenditures</b>	<b>60,105</b>	<b>58,517</b>	<b>39,394</b>	<b>43,888</b>	<b>39,355</b>	<b>(39)</b>	<b>(0.1)</b>
<b>Costing Fund Transfers</b>							
<b>Costing Fund</b>							
Transit & Fleet	14,180	12,362	12,362	12,362	12,362	(1)	(0.0)
Roadways & Transportation	(188)	44	-	-	-	-	-
<b>Total Costing Fund Transfers</b>	<b>13,992</b>	<b>12,407</b>	<b>12,362</b>	<b>12,362</b>	<b>12,362</b>	<b>(1)</b>	<b>(0.0)</b>
<b>Total Costing Fund Expenditures (with Transfers)</b>	<b>74,098</b>	<b>70,924</b>	<b>51,756</b>	<b>56,250</b>	<b>51,716</b>	<b>40</b>	<b>(0.1)</b>

Table 43

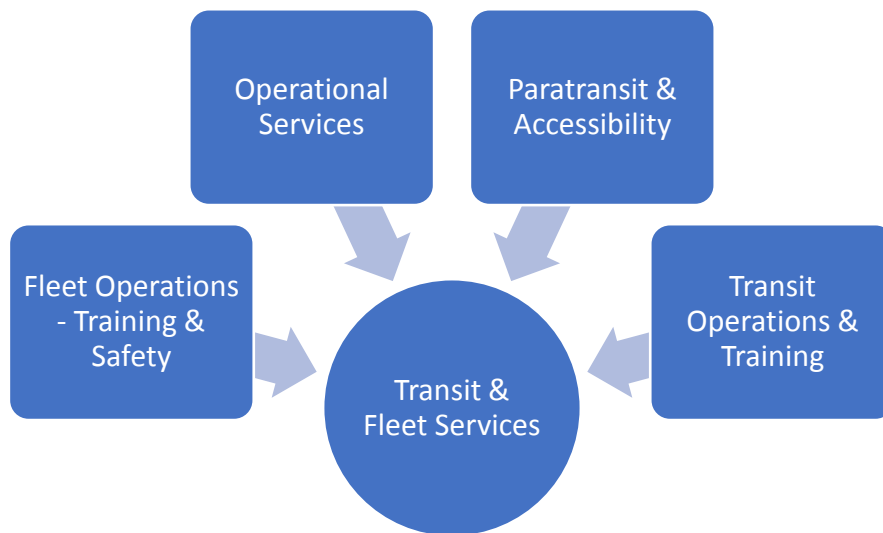


FTEs	2019			2020			Change	
Department	Permanent	Casual	Total	Permanent	Casual	Total	#	%
<b>General Fund</b>								
Transit & Fleet	228	6	234	224	6	230	(4)	(1.7)
Fire & Protective Services	303	-	303	304	-	304	1	0.3
Citizen Services Administration	3	-	3	3	-	3	-	-
Roadways & Transportation	164	40	204	163	40	203	(1)	(0.5)
Water, Waste & Environmental Services	71	29	100	68	29	97	(3)	(3.0)
<b>Total General Fund</b>	<b>769</b>	<b>75</b>	<b>844</b>	<b>762</b>	<b>75</b>	<b>837</b>	<b>(7)</b>	<b>(0.8)</b>
<b>Costing Fund</b>								
Transit & Fleet	93	-	93	93	-	93	-	-
Fire & Protective Services	3	-	3	-	-	-	(3)	(100.0)
Roadways & Transportation	10	3	13	10	3	13	-	-
<b>Total Costing Fund</b>	<b>106</b>	<b>3</b>	<b>109</b>	<b>103</b>	<b>3</b>	<b>106</b>	<b>(3)</b>	<b>(2.8)</b>
<b>Total Citizen Services</b>	<b>875</b>	<b>78</b>	<b>953</b>	<b>865</b>	<b>78</b>	<b>943</b>	<b>(10)</b>	<b>(1.0)</b>

Table 44

### Transit & Fleet Services

Transit & Fleet is responsible for the delivery of conventional transit and paratransit services as well as the management of the City's fleet inventory.



Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Director, Transit & Fleet	1,081	957	518	740	388	(130)	(25.1)
Fleet Operations - Training & Safety	744	849	766	846	738	(28)	(3.6)
Operational Services	436	459	695	512	706	11	1.6
Paratransit & Accessibility	5,953	5,928	6,413	6,435	6,725	312	4.9
Transit Operations & Training	29,398	29,551	30,204	30,270	31,930	1,726	5.7
<b>General Fund Expenditures</b>	<b>37,613</b>	<b>37,744</b>	<b>38,595</b>	<b>38,803</b>	<b>40,487</b>	<b>1,891</b>	<b>4.9</b>
<b>Costing Fund</b>							
Administration	-	-	-	90	-	-	-
Fleet Capital & Asset Management - Civic	285	197	515	203	512	(3)	(0.6)
Fleet Maintenance - Civic	6,912	6,834	7,503	7,138	7,749	246	3.3
Fleet Maintenance - Fire	1,567	1,589	1,310	1,364	1,151	(159)	(12.2)
Fleet Maintenance - Transit	11,152	9,991	10,195	10,195	10,363	168	1.6
Fleet Operations - Coordination	1,063	1,094	1,045	976	1,048	3	0.3
Fleet Operations - Motor Pool	323	180	391	180	430	39	9.8
Fleet Operations - Small Equipment	195	152	251	251	251	-	-
Fleet Services	9,143	8,617	8,097	8,489	8,097	-	-
Supply Services - Fleet Stores	443	441	416	338	432	16	3.8
Supply Services - Transit Stores	177	173	143	143	-	(143)	-
Transit Operations	-	171	-	-	-	-	-
<b>Costing Fund Expenditures</b>	<b>31,260</b>	<b>29,439</b>	<b>29,866</b>	<b>29,367</b>	<b>30,033</b>	<b>167</b>	<b>0.6</b>

Table 45

### Fire & Protective Services

Fire & Protective Services provides fire suppression, emergency medical, hazardous material mitigation, emergency rescue, fire safety education, emergency planning, business continuity and fire prevention services.



Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Administration	1,466	1,161	1,250	1,358	1,620	370	29.6
Emergency Communications	752	648	713	647	737	24	3.5
Emergency Management & Planning	275	228	295	231	321	26	8.6
Equip & Programs	187	184	186	179	196	10	5.4
Planning & Accreditation	341	321	419	366	-	(419)	-
Prevention	1,464	1,388	1,535	1,406	1,276	(259)	(16.9)
Safety & Logistics	2,430	2,474	2,632	2,534	1,552	(1,080)	(41.0)
Suppression and Rescue	33,580	34,318	36,144	34,948	37,255	1,111	3.1
Training	990	1,114	1,022	1,164	1,346	324	31.7
<b>Costing Fund Expenditures</b>	<b>41,485</b>	<b>41,836</b>	<b>44,196</b>	<b>42,833</b>	<b>44,303</b>	<b>107</b>	<b>0.2</b>
<b>Costing Fund</b>							
Administration	-	-	72	-	-	(72)	-
Safety & Logistics	-	12	256	-	-	(256)	-
<b>Costing Fund Expenditures</b>	<b>-</b>	<b>12</b>	<b>328</b>	<b>-</b>	<b>-</b>	<b>(328)</b>	<b>-</b>

Table 46

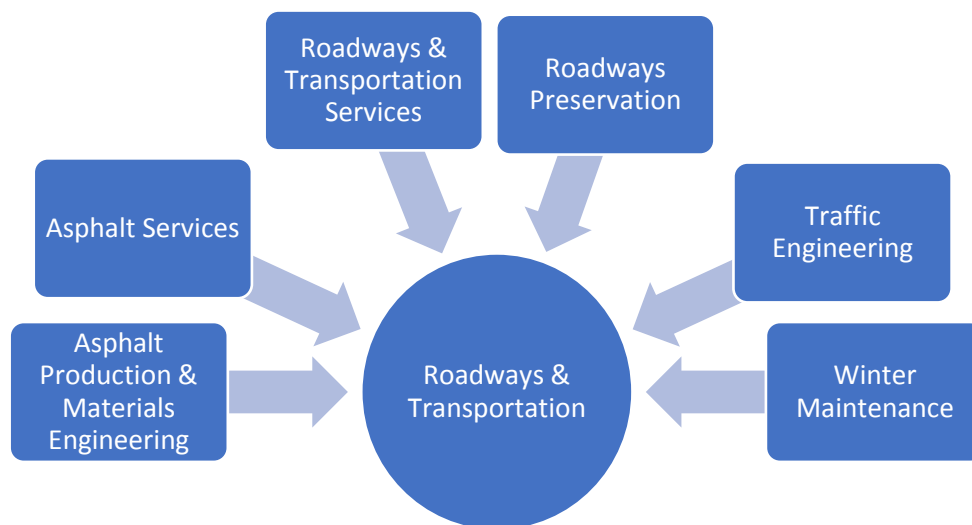
### Citizen Services Administration

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Administration	109	112	280	281	285	5	1.8
<b>General Fund Expenditures</b>	<b>109</b>	<b>112</b>	<b>280</b>	<b>281</b>	<b>285</b>	<b>5</b>	<b>1.8</b>

Table 47

### Roadways & Transportation

Roadways & Transportation is responsible for the planning, design, construction and asset maintenance of existing roadways, bridges, sidewalks and other transportation infrastructure. The department also provides seasonal road maintenance and traffic safety management services.

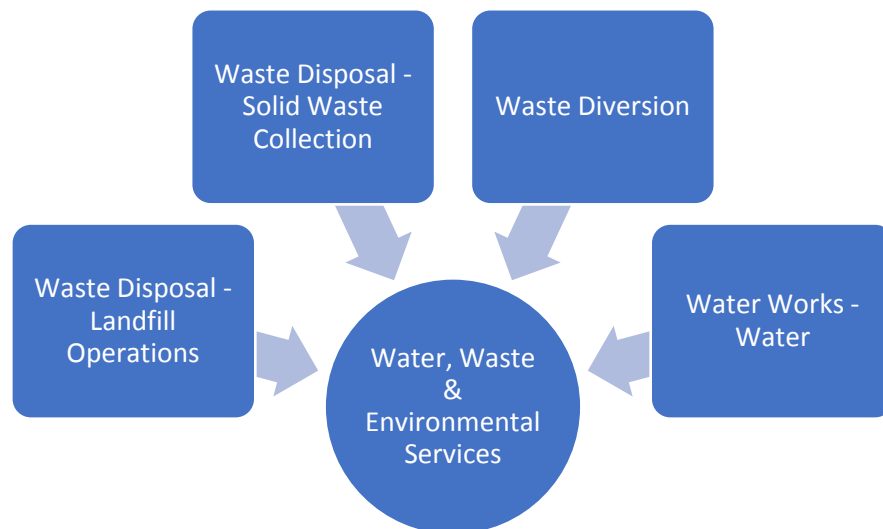


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Asphalt Production & Materials Engineering	294	393	385	406	388	3	0.8
Asphalt Services	16,766	17,328	17,622	17,375	18,225	603	3.4
Roadways & Transportation Services	1,901	1,616	1,110	1,088	1,155	45	4.1
Roadways Preservation	1,532	1,526	1,645	1,645	1,648	3	0.2
Traffic Services	9,680	8,401	10,013	9,040	10,621	608	6.1
Winter District Maintenance	9,234	8,491	8,946	8,722	8,989	43	0.5
<b>General Fund Expenditures</b>	<b>39,407</b>	<b>37,755</b>	<b>39,721</b>	<b>38,276</b>	<b>41,026</b>	<b>1,305</b>	<b>3.3</b>
<b>Costing Fund</b>							
Asphalt Production & Materials Engineering	7,775	7,224	7,881	7,677	7,967	86	1.1
Asphalt Services	8,154	9,827	1,319	6,843	1,355	36	2.7
Roadways & Transportation Services	2,399	2,055	-	-	-	-	-
Traffic Services	3,107	2,232	-	-	-	-	-
Winter District Maintenance	2,323	2,341	-	-	-	-	-
<b>Costing Fund Expenditures</b>	<b>23,758</b>	<b>23,679</b>	<b>9,200</b>	<b>14,520</b>	<b>9,322</b>	<b>122</b>	<b>1.3</b>

Table 48

### Water, Waste & Environmental Services

Water, Waste & Environmental Services is responsible for managing stormwater, wastewater and water supply services for the Regina area. The Department also provides waste collection and disposal services, including programs that divert waste from the landfill as well as ensuring environmental regulatory compliance across the organizations' services.



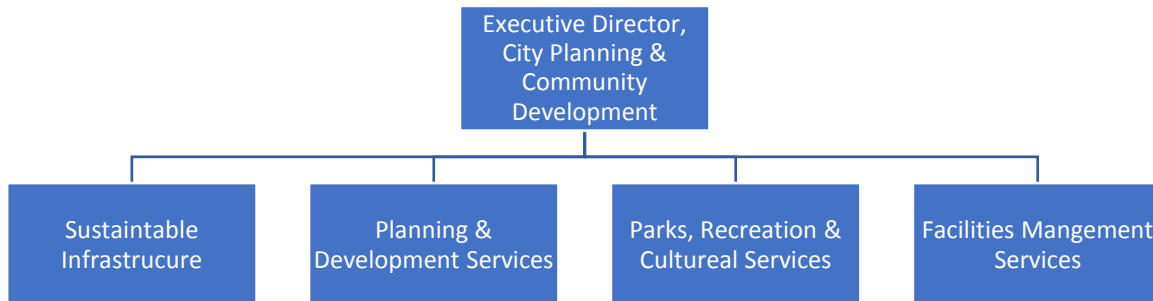


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Water Works - Water	-	-	145	-	163	18	12.2
Waste Disposal - Landfill Operations	-	(22)	(65)	-	25,060	25,125	100.0
Waste Disposal - Solid Waste Collection	-	8,757	8,742	8,805	8,796	54	0.6
Waste Diversion	(519)	12	-	-	1	1	100.0
Solid Waste Management	33,490	24,579	25,903	24,576	-	(25,903)	(100.0)
<b>General Fund Expenditures</b>	<b>32,971</b>	<b>33,326</b>	<b>34,724</b>	<b>33,381</b>	<b>34,020</b>	<b>(705)</b>	<b>(2.0)</b>
<b>Costing Fund</b>							
Water Works - Water	1,216	896	-	-	-	-	-
Water Works - Wastewater	3,528	(1,140)	-	-	-	-	-
Water Works - Stormwater	5	5,285	-	-	-	-	-
Waste Disposal - Landfill Operations	252	253	-	-	-	-	-
Waste Disposal - Solid Waste Collection	43	-	-	-	-	-	-
Waste Diversion	44	93	-	-	-	-	-
<b>Costing Fund Expenditures</b>	<b>5,088</b>	<b>5,387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 49

## 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 OCP for residents and visitors. The division consists of four departments: Facilities Services; Parks, Recreation & Cultural Services; Planning & Development Services; and Sustainable Infrastructure.



### Priorities and Plans

City Planning & Community Development will focus on three key priorities in 2020.

The first of these priorities is to continue developing and implementing policies and long-range plans that advance the OCP. These include the Recreation Master Plan, Cultural Plan, Parks Master Plan, Facilities Asset Management Plan, City Wide Infrastructure Plan, Comprehensive Housing Strategy, Underutilized Land Strategy, Zoning Bylaw and Neighborhood Plans.

Two other key priorities are to find efficiencies that improve customer service and to strengthen relationships with stakeholders and partners for enhanced collaboration in service delivery.

The new Zoning Bylaw, approved in 2019, will set the direction for how land is developed in accordance with the policies contained in the Official Community Plan. The new Zoning Bylaw is focused on best practices in land use management and contemporary standards. Furthering this work, the first two of 31 Neighbourhood Plans (Al Ritchie and Hillsdale) will be initiated in 2019 with approximately four per year to follow in the coming years. These plans will set the direction for land use in mature neighbourhoods and identify potential locations for intensification.

The implementation of recommendations from the 2019 Housing Incentives Policy Review will support the construction of affordable housing.

The implementation of new planning and building software will enable customers to submit permit applications online through Regina.ca. The software allows customers to track permit status and makes it possible for multiple staff to review permits concurrently, which will improve service and potentially reduce the processing times of development and building permits.

A Building Permit Service Review was initiated in 2019 to assess the current permit process and understand where improvements can be made to further enhance customer service delivery. Implementation of findings from this review will be determined over the coming year.

Other notable work will be carried out by the Division in 2020, such as:

- Construction to begin on the Maple Leaf and Wascana Pools
- Implementation of Civic Arts & Cultural Collections Policy including public art initiatives
- Updating the City's Joint Use Agreement with school boards
- Collaboration with Economic Development Regina and the Province of Saskatchewan to attract industrial development and positions Regina as an investment destination
- Advance Ring Road Rail Relocation (Preliminary Design)
- Development of the Saskatchewan Drive Corridor Plan

## Challenges and Opportunities

Trying to find efficient and innovative ways to balance the social and economic needs of the community is the challenge that City Planning and Community Development is facing in our current environment.

This challenge includes maintaining service levels on existing assets, balancing greenfield development with intensification targets, encouraging growth, and supporting community programming without increasing the financial impact to citizens, the private or non-profit sectors.

## 2019 Achievements

Demolition of both Maple Leaf and Wascana Pools and completion of the designs for their replacement infrastructure moved the City forward in being able to better serve current and future recreation needs for residents.

Council's approval of the Regent Par 3 redevelopment plan will provide new recreation opportunities in an underutilized area.

Mosaic Stadium received the Rick Hansen Foundation Accessibility Certification Gold at Mosaic Stadium. The Stadium was also host to a Raptors viewing event and a NHL outdoor game, bringing positive national exposure to Regina while showcasing the diverse usage of the facility.

The open excavation of the Capital Pointe site at 1971 Albert Street was successfully filled.

The NW Link Multi-Use Pathway was completed.

A new Zoning Bylaw and Sign Bylaw were approved by Council following extensive public consultation throughout 2019.

Other 2019 achievements that will support future work of the Division include:

- Completion of a feasibility study for rail crossing options at Ring Road
- Implementation of an Intensification Levy within establishes areas of the City to cover a portion of capital infrastructure projects required to support growth
- Completion of a new heritage inventory policy that will help determine how heritage properties should be designated
- Completion of an Underutilized Land Study (ULIS) that provided recommendations for promoting development on underutilized lands
- Development of a contemporary Civic Arts & Cultural Collections Policy
- Development of a Recreation Facility/Amenity Partnership Framework to guide public investment in partnership opportunities

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Executive Director, City Planning & Community Development	648	904	1,144	806	1,336	192	16.8
Facilities Management Services	18,251	17,978	17,866	17,746	19,393	1,527	8.5
Major Projects	51	(1)	-	-	-	-	-
Parks, Recreation & Cultural Services	50,101	50,607	50,573	50,891	55,255	4,682	9.3
Planning & Development Services	14,481	11,123	10,884	10,735	8,957	(1,927)	(17.7)
Sustainable Infrastructure	136	1,399	4,042	3,359	3,475	(567)	(14.0)
<b>Total General Operating Expenditures</b>	<b>83,668</b>	<b>82,010</b>	<b>84,509</b>	<b>83,537</b>	<b>88,416</b>	<b>3,907</b>	<b>9.3</b>
<b>General Fund Transfers</b>							
Executive Director, City Planning & Community Development	(4)	-	-	-	-	-	-
Major Projects	(30)	-	-	-	-	-	-
Planning & Development Services	(1,862)	(1,284)	(1,249)	(803)	(754)	495	(39.6)
Sustainable Infrastructure	(63)	(878)	(1,072)	(1,017)	(2,457)	(1,386)	129.3
<b>Total General Operating Transfers</b>	<b>(1,959)</b>	<b>(2,162)</b>	<b>(2,320)</b>	<b>(1,820)</b>	<b>(3,211)</b>	<b>(891)</b>	<b>(0.1)</b>
<b>Total Costing Fund Expenditures (with Transfers)</b>	<b>81,709</b>	<b>79,848</b>	<b>82,189</b>	<b>81,717</b>	<b>85,205</b>	<b>3,016</b>	<b>(0.1)</b>
<b>Costing Fund</b>							
Facilities Management Services	7,777	7,695	7,021	6,876	7,143	122	1.7
Parks, Recreation & Cultural Services	4,096	4,104	558	558	559	1	0.2
<b>Total Costing Fund Expenditures</b>	<b>11,873</b>	<b>11,799</b>	<b>7,579</b>	<b>7,434</b>	<b>7,702</b>	<b>123</b>	<b>1.6</b>
<b>Costing Fund Transfers</b>							
Facilities Management Services	-	(1)	-	(1)	-	-	-
<b>Total Costing Fund Transfers</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Costing Fund Expenditures (with Transfers)</b>	<b>11,873</b>	<b>11,798</b>	<b>7,579</b>	<b>7,433</b>	<b>7,702</b>	<b>123</b>	<b>-</b>

Table 50



FTEs	2019			2020			Change	
Department	Permanent	Casual	Total	Permanent	Casual	Total	#	%
<b>General Fund</b>								
City Planning & Community Development Administration	9	-	9	10	-	10	1	11.1
Facilities Management Services	90	14	104	92	16	108	4	3.8
Parks, Recreation & Cultural Services	137	214	351	137	215	352	1	0.3
Planning & Development Services	84	-	84	85	-	85	1	1.2
Sustainable Infrastructure	44	4	48	51	5	56	8	16.7
<b>Total General Fund</b>	<b>364</b>	<b>232</b>	<b>596</b>	<b>375</b>	<b>236</b>	<b>611</b>	<b>15</b>	<b>2.5</b>
<b>Costing Fund</b>								
Facilities Management Services	33	1	34	31	1	32	(2)	(5.9)
Parks, Recreation & Cultural Services	-	1	1	-	1	1	-	-
<b>Total Costing Fund</b>	<b>33</b>	<b>2</b>	<b>35</b>	<b>31</b>	<b>2</b>	<b>33</b>	<b>(2)</b>	<b>(5.7)</b>
<b>Total Community Planning &amp; Community Development</b>	<b>397</b>	<b>234</b>	<b>631</b>	<b>406</b>	<b>238</b>	<b>644</b>	<b>13</b>	<b>2.1</b>

Table 51

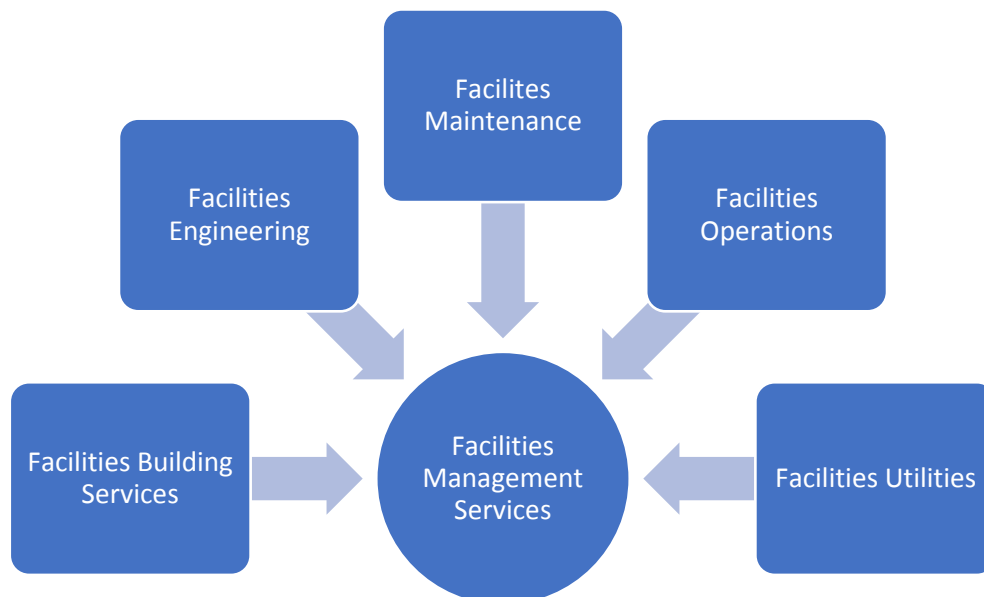
## Executive Director's Office

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Administration	648	904	1,144	1,340	1,336	192	16.8
<b>General Fund Expenditures</b>	<b>648</b>	<b>904</b>	<b>1,144</b>	<b>1,340</b>	<b>1,336</b>	<b>192</b>	<b>16.8</b>

Table 52

## Facilities Services

The Facilities Services Department is the steward of corporate facilities and is responsible for maintenance, capital planning, corporate programs, operations, safety, security and property management.

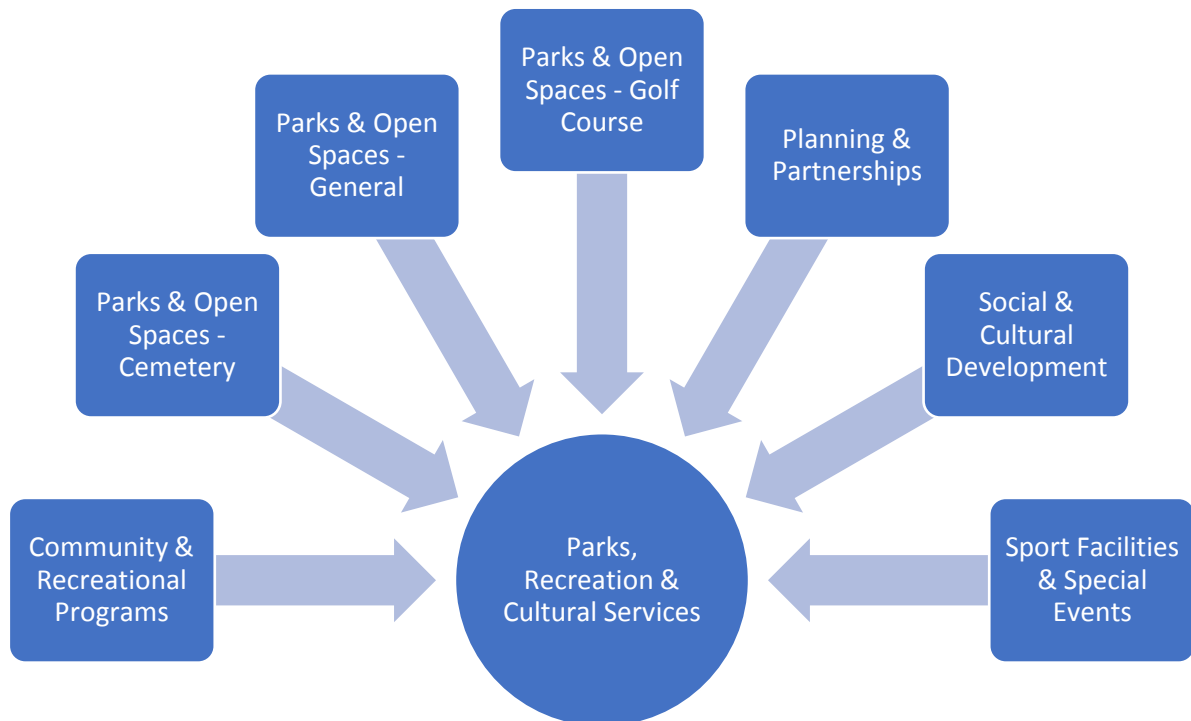


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Director, Facilities Management Services	643	488	215	295	215	-	-
Facilities Building Services	1,808	2,081	1,818	1,834	2,018	200	11.0
Facilities Engineering	566	537	653	580	660	7	1.1
Facilities Maintenance	4,063	3,944	3,918	4,086	4,247	329	8.4
Facilities Operations	7,385	7,434	7,716	7,365	7,390	(326)	(4.2)
Facilities Utilities	3,784	3,494	3,546	3,586	4,863	1,317	37.1
<b>General Fund Expenditures</b>	<b>18,251</b>	<b>17,978</b>	<b>17,866</b>	<b>17,746</b>	<b>19,393</b>	<b>1,527</b>	<b>8.5</b>
<b>Costing Fund</b>							
Facilities Building Services	1,160	1,063	1,140	1,030	1,140	-	-
Facilities Maintenance	6,139	6,094	5,311	5,311	5,426	115	2.2
Facilities Operations	173	196	153	156	155	2	0.7
Facilities Utilities	305	342	417	375	422	5	1.2
<b>Costing Fund Expenditures</b>	<b>7,777</b>	<b>7,695</b>	<b>7,021</b>	<b>6,876</b>	<b>7,143</b>	<b>122</b>	<b>1.7</b>

Table 53

### Parks, Recreation & Cultural Services

The Parks, Recreation & Cultural Services Department is responsible for the general maintenance duties in parks and open spaces, planning and development of recreation facilities, development of partnerships with community organizations, management and programming of City-owned recreation facilities and creating partnerships to deliver sport recreation and leisure opportunities at City-owned facilities. The department is also responsible for providing cultural and social inclusion services as well as administering the housing and heritage incentives policies and the Community Investment Grants Program.

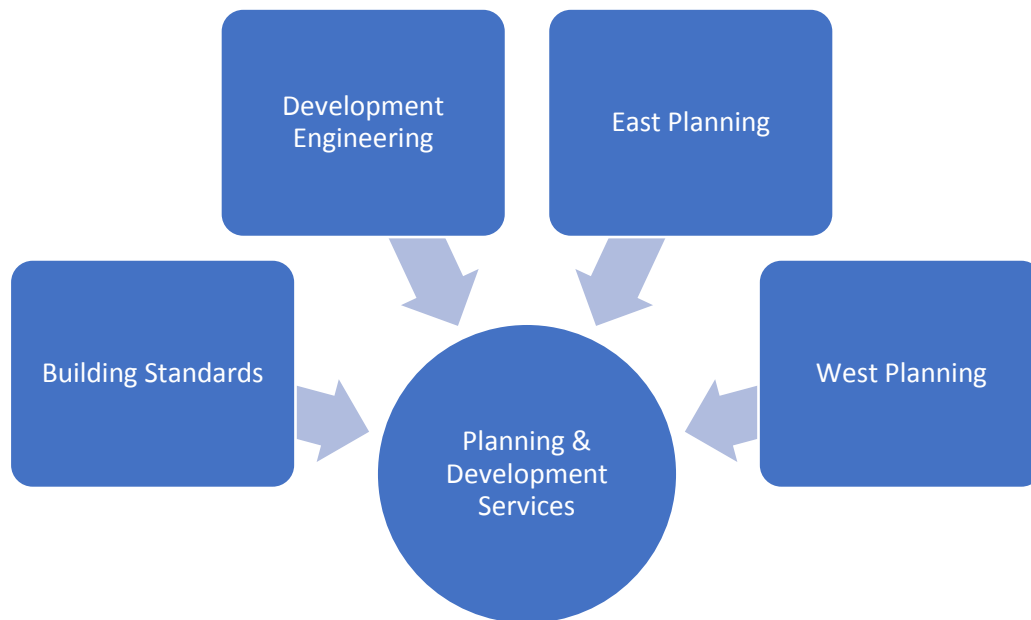


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Community & Recreation Programs	-	-	-	393	534	534	100.0
Director, Parks, Recreation & Cultural Services	1,530	971	822	708	687	(135)	(16.4)
Parks & Open Space - Cemetery	1,011	1,073	1,031	1,019	1,050	19	1.9
Parks & Open Space - General	15,418	15,880	15,924	16,619	16,163	239	1.5
Parks & Open Space - Golf Course	2,341	2,173	2,246	1,830	2,382	136	6.1
Planning & Partnerships	549	698	947	893	969	22	2.3
Social & Cultural Development	2,409	2,411	3,761	3,354	6,489	2,729	72.6
Sport Facilities & Special Events	26,843	27,401	25,843	26,075	26,981	1,138	4.4
<b>General Fund Expenditures</b>	<b>50,101</b>	<b>50,607</b>	<b>50,573</b>	<b>50,891</b>	<b>55,255</b>	<b>4,682</b>	<b>9.3</b>
<b>Costing Fund</b>							
Community Services	608	765	-	-	-	-	-
Parks & Open Space - General	4,096	4,104	558	558	559	1	0.2
<b>Costing Fund Expenditures</b>	<b>4,704</b>	<b>4,869</b>	<b>558</b>	<b>558</b>	<b>559</b>	<b>1</b>	<b>0.2</b>

Table 54

### Planning & Development Services

The Planning and Development Services Department is responsible for development approvals, planning policies and the administration and enforcement of building standards and regulation to ensure healthy, safe and habitable buildings for the City. The department is also responsible for the review, inspection and enforcement of all growth-related initiatives in the City.

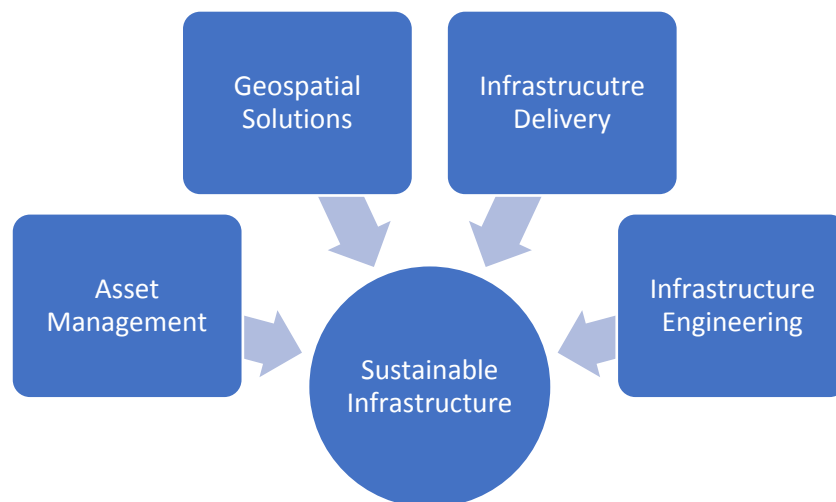


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Building Standards	-	-	3,444	2,901	3,620	177	5.1
Development Engineering	669	669	650	1,819	1,413	762	117.3
Director, Planning & Development Services	291	273	1,776	1,493	1,621	(155)	(8.7)
East Planning	-	-	1,217	952	1,198	(19)	(1.6)
West Planning	-	-	3,768	3,374	1,105	(2,662)	(70.7)
Business Support	255	290	-	-	-	-	-
Current Planning	93	58	-	-	-	-	-
Development	244	157	-	-	-	-	-
Engineering Services Administration	103	112					
Geospatial Services	843	(0)					
Heritage Program	170	42	30	30	-		
Infrastructure Planning	234	279					
Infrastructure Services	483	531					
Planning & Sustainability Fee Supported Operations	5,641	5,737					
Regional Planning	497	514	-	166	-		
Roadways - Development Engineering & Landscape Design	296	413					
Service Agreement-Development Engineering	424	641					
Urban Planning	4,082	1,313					
Zoning	156	94					
<b>General Fund Expenditures</b>	<b>14,481</b>	<b>11,123</b>	<b>10,884</b>	<b>10,735</b>	<b>8,957</b>	<b>(1,927)</b>	<b>(17.7)</b>

Table 55

### Sustainable Infrastructure

The Sustainable Infrastructure Department was formed as part of the management review to provide a more integrated, customer-focused and progressive asset management approach at the City. It supports decisions, plans and activities driven to achieve affordable and sustainable infrastructure. The department is responsible for development of asset management policies, processes and programs, long-range infrastructure planning and investment plans, geospatial strategy and governance, design and project delivery of integrated and major infrastructure projects, construction coordination, scheduling and field services.



Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Asset Management	136	138	165	169	338	173	104.7
Director, Sustainable Infrastructure	-	-	90	238	212	122	134.4
Geospatial Solutions	(0)	1,261	1,392	1,402	1,340	(52)	(3.7)
Infrastructure Delivery	-	-	820	750	484	(336)	(41.0)
Infrastructure Engineering	-	-	1,575	800	1,101	(474)	(30.1)
<b>General Fund Expenditures</b>	<b>136</b>	<b>1,399</b>	<b>4,042</b>	<b>3,359</b>	<b>3,475</b>	<b>(567)</b>	<b>(14.0)</b>

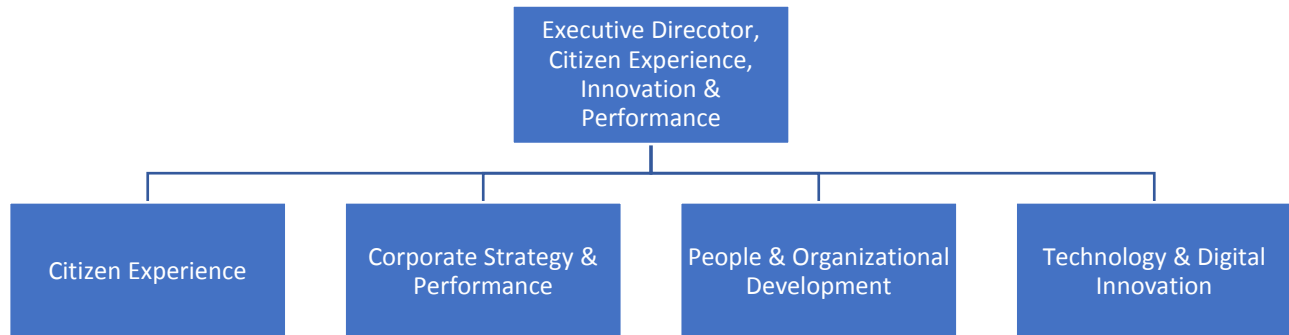
Table 56



## 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.



### Priorities and Plans

Looking forward, the division is tasked to develop a vision to improve internal operations and citizen-facing services to achieve the outcomes in the OCP. In 2020, work will begin to develop the next Corporate Strategic Plan (2022 to 2025). The division continues to prioritize our understanding of the cost and levels of service the City provides to residents. In addition, the division is advancing digital transformation and smart cities opportunities while continuing to deliver a security awareness program to reduce risk and provide reliable responses to cyber threats. In the spring of 2020, the City is hosting an Energy and Sustainability Conference with the goal of having a Council-adopted action plan in place by year-end.

The division's work is anchored by citizen and employee experience. Experience includes how citizens and employees access and receive services including how post service commitments are met. A number of initiatives are planned to increase our understanding of citizen needs while responding to expectations. These initiatives include the development of a citizen experience strategy, launch of public engagement tools and improvements to digital marketing and use of social media channels. We are also focused on the employee experience with attention to improving leadership practices, workplace culture and employee engagement.

### Challenges and Opportunities

Citizen Experience, Innovation & Performance is a new division designed to integrate people, strategy, process and technology and further advance the City's efforts to be citizen-focused in the delivery of services.

As a city, there is an ongoing challenge balancing both citizen and employee expectations with the cost of delivering services. There is also growing pressure to provide real-time information through multiple channels and to introduce online services that can be accessed 24 hours a day, seven days a week. As communication trends continually diversify and technology provides opportunity for improve efficiency and sustainability of services, the City's workforce must be equipped with the specialized skills to meet and respond to these challenges.

Recruitment and retention of employees, and the creation of a healthy workplace culture, includes a focus on diversity and inclusion, meaningful opportunities for advancement, professional growth and development. Additionally, succession planning is imperative to proactively address the reality of an aging workforce and ensure that organizational knowledge and skill sets are not lost.

Cybersecurity threats and fraud trends are continually evolving. To mitigate this, the City employs a combination of people, processes and technology. Technology helps to proactively reduce attacks before they reach City infrastructure and staff. Employee training and awareness helps spot fraudulent attacks and supplement technology protections.

## 2019 Achievements

In late 2018 and carrying into 2019, the organization underwent a management review to ensure the leadership structures in place were well positioned to deliver on the City of Regina's vision and mission. This Division led the implementation of the streamlined, future-ready organization structure that positions the City to deliver outcomes for citizens.

Regina.ca was redesigned to create a better experience for citizens looking for information about City programs and services and provides a mobile-friendly platform for the City to introduce additional digital services.

A People Strategy was developed to provide a framework for employees and leaders in creating a workplace culture that embodies the *One City - One Team* principles.

Collective agreements were successfully negotiated with CUPE Local 21, CUPE Local 7 and Amalgamated Transit Union ensuring labour stability for three years.

Municipal Benchmarking Network (MBN) Canada has been fully implemented at the City of Regina through a three-year onboarding process. This helps the City make decisions with a better understanding of how our services compare to other cities across the country.

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Citizen Experience	3,854	4,208	4,066	3,911	4,197	132	3.2
Corporate Strategy & Performance	1,018	848	1,184	1,019	1,614	430	36.3
Executive Director, Citizen Experience, Innovation & Performance	-	-	1,027	929	1,013	(14)	(1.4)
People & Organizational Culture	6,631	6,835	6,862	7,248	6,356	(506)	(7.4)
Technology & Digital Innovation	10,893	11,990	11,969	12,168	12,398	429	3.6
<b>Total General Operating Expenditures</b>	<b>22,396</b>	<b>23,881</b>	<b>25,108</b>	<b>25,275</b>	<b>25,578</b>	<b>469</b>	<b>1.9</b>
<b>General Fund Transfers</b>							
Citizen Experience	55	-	-	-	-	-	-
Technology & Digital Innovation	80	80	-	-	-	-	-
<b>Total General Operating Transfers</b>	<b>135</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Costing Fund Expenditures (with Transfers)</b>	<b>22,531</b>	<b>23,961</b>	<b>25,108</b>	<b>25,282</b>	<b>25,578</b>	<b>469</b>	<b>1.9</b>

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Costing Fund</b>							
Technology & Digital Innovation	693	768	703	866	705	2	0.3
<b>Total Costing Fund Expenditures</b>	<b>693</b>	<b>768</b>	<b>703</b>	<b>866</b>	<b>705</b>	<b>2</b>	<b>0.3</b>
<b>Costing Fund Transfers</b>							
Technology & Digital Innovation	105	-	5	2	5	-	-
<b>Total Costing Fund Transfers</b>	<b>798</b>	<b>768</b>	<b>708</b>	<b>868</b>	<b>710</b>	<b>2</b>	<b>0.3</b>
<b>Total Costing Fund Expenditures (with Transfers)</b>	<b>798</b>	<b>768</b>	<b>708</b>	<b>868</b>	<b>710</b>	<b>2</b>	<b>0.3</b>

Table 57

FTEs	2019			2020			Change	
Department	Permanent	Casual	Total	Permanent	Casual	Total	#	%
<b>General Fund</b>								
Technology & Digital Innovation	62	0	62	63	0	63	1	1.6
Corporate Strategy & Performance	8	-	8	12	-	12	4	50.0
People & Organizational Culture	59	-	59	51	-	51	(8)	(13.6)
Citizen Experience	46	2	48	45	2	47	(1)	(2.1)
Citizen Experience, Innovation & Performance Administration	4	-	4	4	-	4	-	-
<b>Total General Fund</b>	<b>179</b>	<b>2</b>	<b>181</b>	<b>175</b>	<b>2</b>	<b>177</b>	<b>(4)</b>	<b>(2.2)</b>
<b>Costing Fund</b>								
Technology & Digital Innovation	3	-	3	3	-	3	-	-
<b>Total Costing Fund</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>
<b>Total Citizen Experience, Innovation &amp; Performance</b>	<b>182</b>	<b>2</b>	<b>184</b>	<b>178</b>	<b>2</b>	<b>180</b>	<b>(4)</b>	<b>(2.2)</b>

Table 58

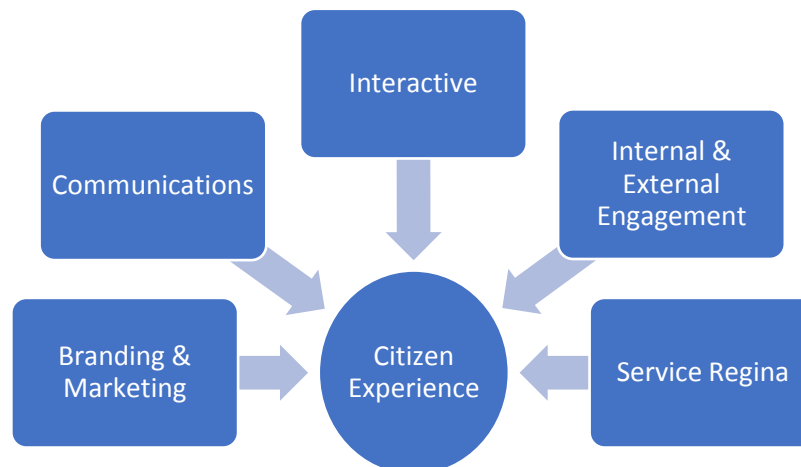
### Executive Director

Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Executive Director, Citizen Experience, Innovation & Performance	-	-	1,027	911	1,013	(14)	(1.4)
<b>General Fund Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,027</b>	<b>911</b>	<b>1,013</b>	<b>(14)</b>	<b>(1.4)</b>

Table 59

### Citizen Experience

This department keeps citizens informed about City programs and services and provides the opportunity for citizens to share their voice on important considerations and decisions. Through Service Regina, citizens also have a direct link through telephone, online and City Hall in-person contact.

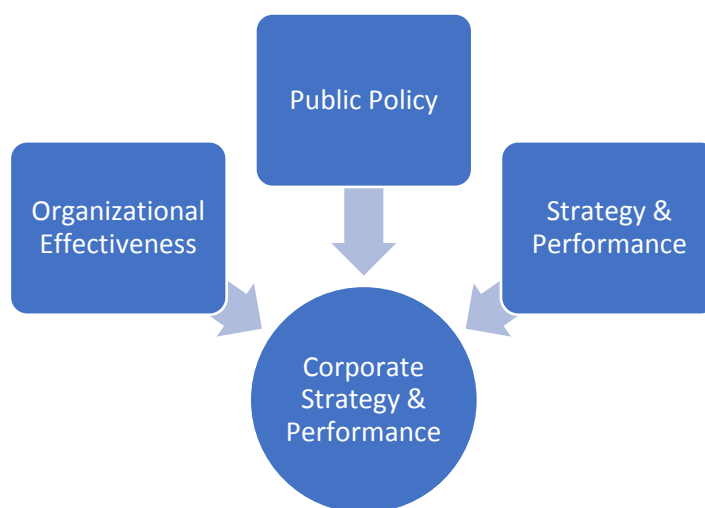


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Director, Citizen Experience	1,544	1,769	1,479	1,693	1,697	218	14.8
Communications	673	736	676	694	661	(15)	(2.3)
Interactive	42	50	127	127	77	(50)	(39.3)
Branding & Marketing	185	160	130	137	130	-	-
Internal & External Engagement	3	18	19	-	19	-	-
Service Regina	1,407	1,476	1,635	1,260	1,613	(22)	(1.3)
<b>General Fund Expenditures</b>	<b>3,854</b>	<b>4,209</b>	<b>4,066</b>	<b>3,911</b>	<b>4,197</b>	<b>132</b>	<b>3.2</b>

Table 60

### Corporate Strategy & Performance

This department guides policy and practices related to corporate strategy and performance, leadership development, organizational development, continuous improvement, project management and public policy.



Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Director, Strategy & Asset Management	-	180	319	205	317	(2)	(0.7)
Organizational Effectiveness	-	-	-	-	290	290	100.0
Public Policy	793	415	298	441	438	140	46.9
Strategy & Performance	225	253	566	373	568	2	0.3
<b>General Fund Expenditures</b>	<b>1,018</b>	<b>848</b>	<b>1,184</b>	<b>1,019</b>	<b>1,614</b>	<b>430</b>	<b>36.3</b>

Table 61

### People & Organizational Culture

This department provides services, tools, and information to enable leaders to create an environment where employees are engaged, take initiative and strive for excellence in delivering programs and services to citizens. This includes activities related to employee attraction, retention, safety, training, payroll and employee benefits.

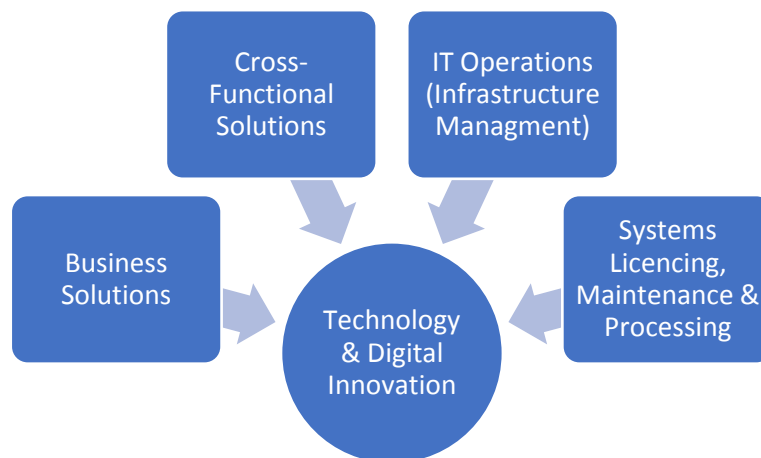


Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Client Services & Labor Relations	1,257	1,457	1,740	1,740	1,746	6	0.3
Director, People & Organizational Culture	491	567	615	536	438	(177)	(28.8)
Employee Service Centre	1,305	1,434	1,663	1,638	1,682	19	1.1
Organizational Development	1,270	1,252	1,283	1,245	1,013	(269)	(21.0)
Project Support Office	182	231	-	-	-	-	-
Transition, Compensation & Benefits	543	115	69	259	73	4	5.7
Workplace Health & Safety	1,583	1,781	1,492	1,830	1,404	(88)	(5.9)
<b>General Fund Expenditures</b>	<b>6,631</b>	<b>6,835</b>	<b>6,862</b>	<b>7,248</b>	<b>6,356</b>	<b>(506)</b>	<b>(7.4)</b>

Table 62

### Technology & Digital Innovation

This department provides technology tools and solutions to City employees and business areas for advancing digital service delivery, implementing Smart City initiatives, as well as leading the development and implementation of the City's Energy & Sustainability Framework.





Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>General Fund</b>							
Business Solutions	3,139	2,813	3,654	3,846	3,654	0	0.0
Cross Functional Solutions	1,065	884	2,139	1,764	2,081	(58)	(2.7)
Director, Technology & Digital Innovation	349	280	651	707	975	323	49.6
IT Operations (Infrastructure Mgt)	3,127	3,152	-	-	-	-	-
System Licensing, Mtce & Processing	3,078	4,781	5,525	5,850	5,688	163	3.0
<b>General Fund Expenditures</b>	<b>10,758</b>	<b>11,910</b>	<b>11,969</b>	<b>12,168</b>	<b>12,398</b>	<b>429</b>	<b>3.6</b>
Expenses (#'s are in 000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Costing Fund</b>							
IT Operations (Infrastructure Mgt)	172	153	-	48	-	-	-
Printing and Graphics	623	615	708	820	710	2	0.3
Work for Private Parties - Commercial	3	0	-	0	-	-	-
<b>Costing Fund Expenditures</b>	<b>798</b>	<b>768</b>	<b>708</b>	<b>868</b>	<b>710</b>	<b>2</b>	<b>0.3</b>

Table 63

## Regina Police Service

The Regina Police Service (RPS) takes a lead role in providing public safety in the City of Regina. Recognition of this role is embodied in the RPS vision statement of 'Working together to keep Regina safe'.

### 2019 Achievements

In January 2019, RPS released a new Strategic Plan for 2019-2022. The plan has two objectives related to our service and our community. Below are the highlights for 2019.

#### Our Service

*Make continuous improvements to processes and resources to ensure the well-being of our membership while delivering excellent service to the public.*

The Information and Technology team engaged in several projects to strengthen and improve RPS security. In addition, work has begun to implement an active directory migration and upgrades to our records systems.

Delivering excellent service requires that RPS members are in good physical and mental shape. In support of this, Human Resources offered a series of workshops on fatigue management, which included focus on good sleep. Yoga and meditation classes were also offered to all members of the RPS. An annual survey of employees was completed in April to allow for feedback on specific issues. This will continue for every year of the new Strategic Plan. In addition, managers and supervisors were provided a new tool to allow for coaching and career planning for civilian employees, which is new to RPS.

Other areas of the organization supported RPS' objective of excellent service by re-aligning work. The creation of an Online Stolen Property Unit was completed in January to better meet the needs of the community. A Call Back Unit was also implemented in March to provide meaningful work for light duty personnel while at the same time improving follow up with victims of crime in our community. Focus on improvements to Major Case Management was also a priority in CID. Redeployment of a sworn member back to the front line was accomplished by civilianizing the Armourer position.

Finally, design and implementation of the new Headquarters is underway. Plans have been drawn in partnership with the City of Regina and continued project management is a focus.

#### Our Community

*Pursue community safety and well-being as a trusted and committed partner.*

RPS acquired two new Canine puppies in 2019. While in training, members reached out to schools to allow youth an opportunity to name each puppy. Participation and engagement from the community was excellent,

The Community Engagement Unit began testing an online bicycle registry for Regina residents, which will allow residents to register their bicycles so if they are lost or stolen they can be easily recovered.

Cops N' Readers was a new partnership started this past year between the Regina Public Library, the Regina Police Service, and the Regina Public School Board which involved police officers reading to students on a regular basis in an effort to build positive relationships with kids, while encouraging them to read.

The Regina Police Service has reviewed the calls to action from the National Inquiry for Missing and Murdered Indigenous Women and Girls and has put a number of training efforts and education opportunities forward for all RPS employees. As part of that, RPS held a Ribbon Skirt Workshop, a Teaching Feast, Truth and Reconciliation Lunch and Learn, a Blanket Exercise, and created a roadmap of our efforts called *Our Journey* which will be released in 2020.

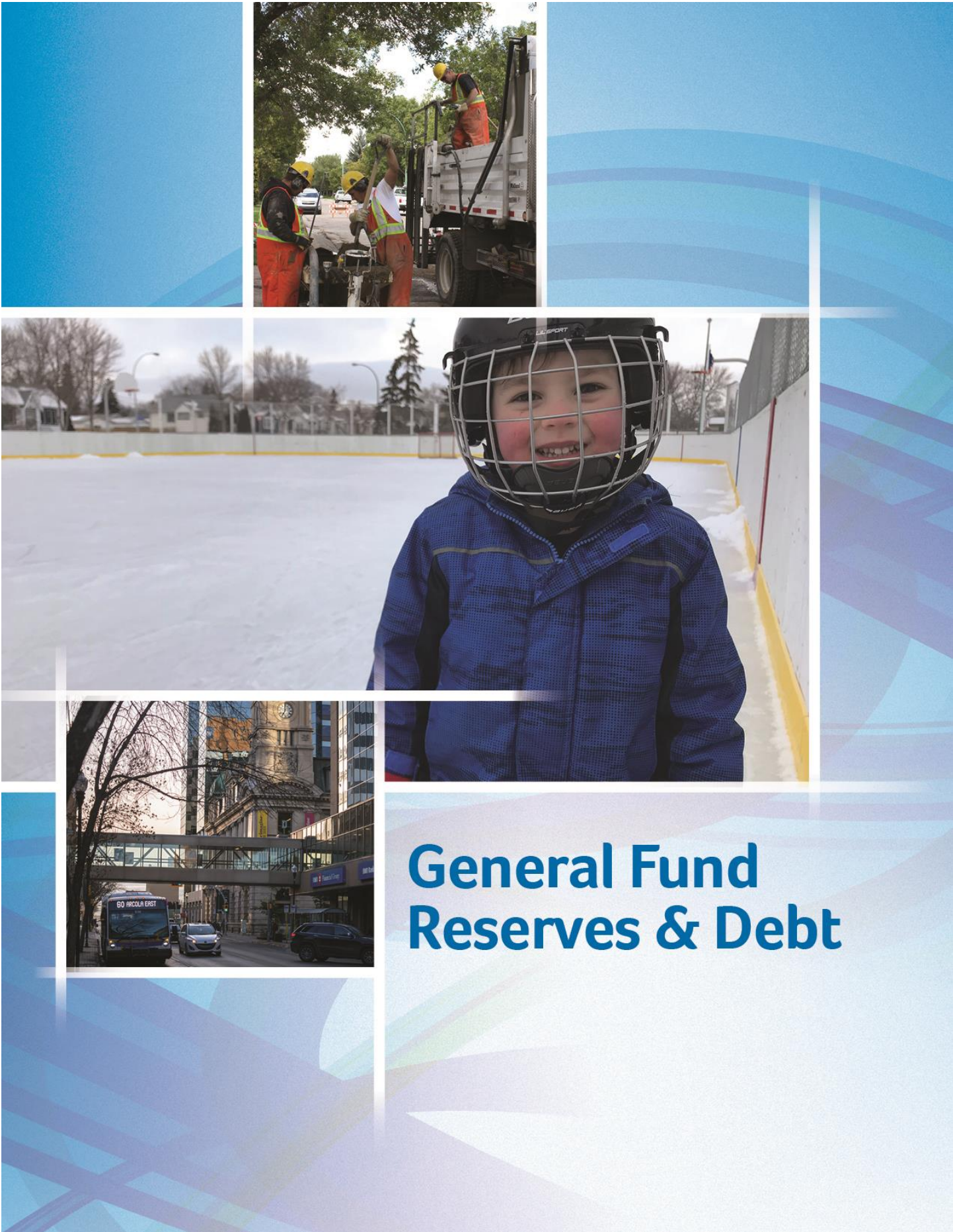
Other work to support our community includes an advocate case review of violence against women, a focus on stolen auto strategies, and improving access to language interpreters.

<b>Expenditures (#'s are in 000s)</b>	<b>2017 Actuals</b>	<b>2018 Actuals</b>	<b>2019 Budget</b>	<b>2019 Forecast</b>	<b>2020 Budget</b>	<b>Dollar Change</b>	<b>% Change</b>
<b>General Fund</b>							
Expenditures	85,336	88,988	92,460	92,460	96,029	3,569	3.9

Table 64

<b>FTEs</b>	<b>2019</b>			<b>2020</b>			<b>Change</b>	
	<b>Permanent</b>	<b>Casual</b>	<b>Total</b>	<b>Permanent</b>	<b>Casual</b>	<b>Total</b>	<b>#</b>	<b>%</b>
<b>Police</b>	<b>590</b>	<b>10</b>	<b>600</b>	<b>604</b>	<b>10</b>	<b>614</b>	<b>14</b>	<b>2.3</b>

Table 65



# General Fund Reserves & Debt



## Reserves

The City maintains 19 reserves across two primary funds: General Fund (18) and Utility Fund (1). Reserves are intended to smooth the effect of spending decisions on property taxation. They can also respond to unexpected/emergency spending requirements and minimize use of debt to finance capital projects.

In many cases, reserves are a key component of long-range financial planning for a particular asset category. Two examples include:

- Solid Waste Reserve - a mechanism to set aside resources to allow for the renewal, capping and closure of the landfill as well as the ongoing assets required to operate the solid waste service; and
- Cemetery Reserve - a mechanism to set aside fees for perpetual care so that they are available for that purpose in the future.

Allocating either fee-based revenues or tax-based revenues to reserves allows for the cost of renewal to be spread across all users over the full life of the asset. This is consistent with a financial principle in the OCP, which identifies the “benefits model” as the basis for costing services. In this model, the users of a service should pay for the service (either through user fees or taxes). Financing tools like reserves can reduce the risk of transferring the cost of an asset to a future generation that hasn’t been able to fully utilize the asset.

## Reserve Balances

The amount of funding currently held in reserves is relatively low in comparison to the values of the City’s assets. Reserves are projected to increase from \$64.5 million in 2020 to \$72.1 million by 2024. The increase over the five-year period is primarily in the Solid Waste reserve for the future cap and closure of the landfill.

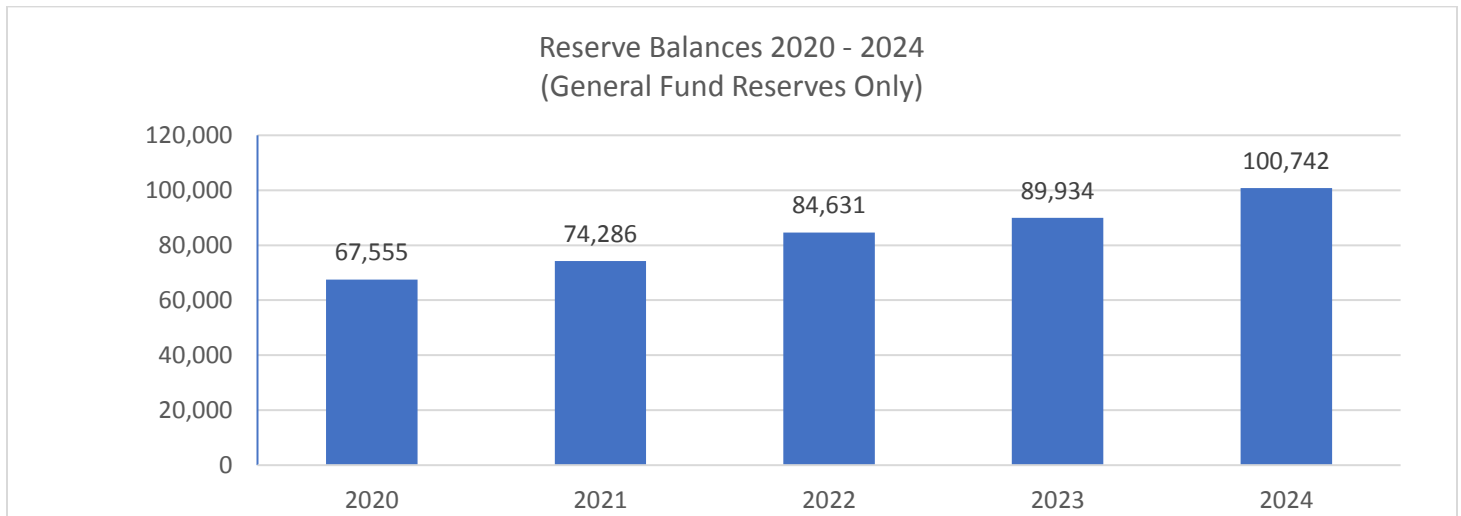


Table 66

## Service Agreement Fees (SAFs)

These are fees paid by developers to the City and held to be used when developing new areas of the City as well as to enhance current infrastructure that needs to be upgraded in order to support new development.

## Deferred Revenues

These are amounts paid by taxpayers and set aside to support specific assets at the City. The City of Regina currently sets aside deferred revenue for paved and gravel alleyways. These funds come from the Alley Levy.



## General Fund Reserve Balances

Minimum	Maximum		2019	2020	2020	2020	2021	2022	2023	2024
Allowable	Allowable	Reserve Name	Projected Ending Balance	Additions	Reductions	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance
<b>Operating Reserves (Tax-Supported) (\$000s)</b>										
-	350	Community Investment (Grants) Reserve	356	0	0	356	356	356	356	356
23,000	46,000	General Fund Reserve	23,984	0	1,262	22,722	21,960	21,198	20,436	19,674
-	800	Elections & Property Assessment Reserve	642	225	866	1	225	450	674	899
400	4,000	Regina Police Service General Reserve	630	0	0	630	630	630	630	630
100	6,000	Regina Police Service Radio Equipment Reserve	294	0	0	294	294	294	294	294
-	-	Social Development Reserve	4,463	0	2,500	1,963	(537)	(537)	(537)	(537)
1,000	2,000	Winter Road Maintenance Reserve	1,775	0	225	1,550	1,550	1,550	1,550	1,550
<b>24,500</b>	<b>59,150</b>	<b>Subtotal</b>	<b>32,144</b>	<b>225</b>	<b>4,853</b>	<b>27,515</b>	<b>24,478</b>	<b>23,940</b>	<b>23,403</b>	<b>22,866</b>
<b>Capital Reserves (Tax-Supported) (\$000s)</b>										
200	1,300	Asphalt Reserve	1,395	200	150	1,445	645	845	945	995
500	30,000	Asset Revitalization Reserve	6,474	15	0	6,489	6,504	6,519	6,519	6,519
1,700	14,300	Fleet Replacement Reserve	12,177	12,362	10,841	13,698	12,672	11,790	9,386	7,393
100	1,000	Technology Reserve	838	5	600	243	248	253	258	263
<b>2,500</b>	<b>46,600</b>	<b>Subtotal</b>	<b>20,884</b>	<b>12,687</b>	<b>10,991</b>	<b>22,580</b>	<b>20,773</b>	<b>20,111</b>	<b>17,813</b>	<b>15,874</b>
<b>Self-Sustaining Reserves (Non-Tax Supported) (\$000s)</b>										
100	800	Cemetery Reserve	384	33	210	207	197	187	177	167
200	3,500	Employer-Provided Parking Reserve	2,884	625	318	3,191	3,498	3,805	4,112	4,419
250	2,000	Golf Course Reserve	330	5	300	35	35	235	435	585
2,000	12,000	Land Development Reserve	(11,470)	2,600	0	(8,870)	(8,270)	(8,470)	(10,870)	(10,270)
28,000	48,500	Solid Waste Reserve	28,541	9,918	10,015	28,444	38,091	47,934	57,977	68,225
1,700	13,000	Planning & Sustainability Reserve	(632)	0	1,776	(2,408)	(2,408)	(2,408)	(2,408)	(2,408)
-	-	Regina Revitalization Initiative Stadium Reserve	(2,805)	371	0	(2,434)	(1,403)	0	0	1,989
<b>57,250</b>	<b>169,800</b>	<b>Subtotal</b>	<b>17,232</b>	<b>13,552</b>	<b>12,619</b>	<b>18,165</b>	<b>29,740</b>	<b>41,283</b>	<b>49,423</b>	<b>62,707</b>
<b>Total Reserves</b>			<b>70,260</b>	<b>26,359</b>	<b>29,063</b>	<b>67,555</b>	<b>74,286</b>	<b>84,631</b>	<b>89,934</b>	<b>100,742</b>

		Deferred Revenue and Service Agreement Fees (\$000s)								
Allowable Minimum	Allowable Maximum	Reserve Name	2019	2020	2020	2020	2021	2022	2023	2024
			Projected Ending Balance	Additions	Reductions	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance
N/A	N/A	Alley Maintenance - Gravel	605	1,780	1,800	585	565	545	525	505
N/A	N/A	Alley Maintenance - Paved	2,152	3,341	3,425	2,068	1,984	1,901	1,817	1,733
N/A	N/A	Dedicated Land Charges	6,203	55	0	6,258	3,308	3,058	3,108	2,858
N/A	N/A	Service Agreement Fees - Parks	13,083	2,041	185	14,939	15,415	17,316	19,444	21,215
N/A	N/A	Service Agreement Fees - Roadways	53,096	19,388	1,588	70,896	89,943	109,763	115,670	115,170
<b>Total Deferred Revenue &amp; SAF</b>			<b>75,140</b>	<b>26,605</b>	<b>6,998</b>	<b>94,747</b>	<b>111,215</b>	<b>132,583</b>	<b>140,564</b>	<b>141,482</b>

Table 67

## Debt

The City of Regina's debt limit is currently \$450 million. The limit is set by the Saskatchewan Municipal Board and the City cannot borrow above this limit. The debt that counts against this limit includes debt for the General Fund, the Utility Fund, and debt borrowed by the City's related entities. The General Fund Operating Budget includes the repayment of debt issued to fund capital projects, in accordance with Section 129(1) of *The Cities Act*.

The City is using more of its own sources of financing to cover infrastructure costs. On average, most cities maintain a limit double that of their outstanding debt. By keeping debt levels relatively low, the City has been able to minimize the interest expenses that are incurred.

The Five-year Capital Plan will require the City to take on some additional debt beginning in 2020, pending approval by Council. The table 68 identifies the projected debt schedule through to 2024.

Debt	2020	New Issue	2020		Servicing Cost		
(\$000s)	Opening Balance		Closing Balance		Principal	Interest	Total Payments
General Capital	12,000	7,500	17,348		2,152	533	2,685
Regina Revitalization Initiative - Mosaic Stadium	179,023	0	174,771		4,252	7,201	11,453
2020 General Operating Fund Total	\$191,023	\$7,500	\$192,119		\$6,404	\$7,734	\$14,138

Debt	2020	New Issue	2024		Servicing Cost		
(\$000s)	Opening Balance		Closing Balance		Principal	Interest	Total Payments
General Capital	12,000	10,500	10,821		11,679	2,616	14,295
Regina Revitalization Initiative - Mosaic Stadium	179,023	0	155,952		23,071	34,194	57,265
2020-2024 General Operating Fund Total	\$191,023	\$10,500	\$166,773		\$34,750	\$36,810	\$71,560

Table 68



# General Fund Capital



## Five-Year Capital Plan

Asset management planning is a critical element of the City's long-term strategic approach to financial and service sustainability.

The 2020 General Capital Plan addresses the City's most critical capital needs to support the strategic plans and the renewal of aging infrastructure.

The majority of Regina's capital needs continue to be related to the renewal of infrastructure such as roads, bridges, water mains, storage reservoirs and pumping stations. This is reflected in the 2020 recommended investment plan.

Each year, the City invests some of its General Operating Budget to support general capital investments. Over the last nine years, there has been emphasis on increasing this investment to support the maintenance and renewal of our infrastructure and start to address long-standing deferred expenditures in asset management. In 2020, current contributions to capital funded from taxation revenue will be approximately \$55 million. The City has identified that an increased investment is necessary to support the maintenance and renewal of infrastructure and address long-standing deferred expenditures in asset management.

The General Fund Capital Plan totals \$110 million in 2020. Highlights from the 2020 General Fund Capital Plan include:

- \$12.5 million for the construction of outdoor pools in 2020 (\$7.5 million for Wascana Pool and \$4.5 million for Maple Leaf Pool)
- \$18.7 million for the Street Infrastructure Renewal Program
- \$12.0 million for the Residential Roads Renewal Program
- \$10.5 million to support the Facilities Asset Management Program which is designed to extend the life of city-owned facilities and lower cost in the future
- \$8.8 million to complete the Waste Management Centre
- \$3.2 million for preliminary design of the Winnipeg Street Bridge over the Ring Road
- \$2.7 million for the redevelopment of the Regent Par 3 golf course

Project detail and related funding sources are detailed in tables 69 & 70 below.

## Detailed General Fund Capital Plan

Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
Citizen Experience, Innovation & Performance	People & Organizational Culture	Corporate Safety Software Solution	Current Contributions	-	-	-	-	150	150	A corporate safety software solution will enhance overall safety performance by providing access to information and processes in real time. This will support City of Regina employees in performing their duties safely and efficiently.
	Technology & Digital Innovation	TDI Technology Growth	Current Contributions	150	200	200	200	200	950	This program provides the ongoing funding for the City to expand its IT infrastructure services to accommodate the needs of new employees, new City services and new City network locations as well as the growing needs of existing users and services.
		Technology & Digital Innovation Sustainable Infrastructure	Current Contributions	200	200	200	200	200	1,000	Replace aging & end of life Technology & Digital Innovation components to reduce risk and ensure service availability. This includes technology hardware, software, IT security, data storage, networking equipment & Geospatial technology.
			Technology Reserve	600	-	-	-	-	600	Replace aging & end of life Technology & Digital Innovation components to reduce risk and ensure service availability. This includes technology hardware, software, IT security, data storage, networking equipment & Geospatial technology.
		Telematics 2020	Current Contributions	-	100	100	100	100	400	Telematics are technologies used to acquire data from the City's vehicle fleet and their systems, including positional and activity data.
	Total Citizen Experience, Innovation & Performance			950	500	500	500	650	3,100	
Citizen Services	Fire & Protective Services	Fire Capital Equipment Restoration Replacement	Current Contributions	20	40	40	40	40	180	Funds from this program are for regular equipment replacement.
		Fire Station Alerting System Replacement	Current Contributions	-	-	-	-	100	100	Funds are required to maintain emergency notification requirements. The existing technology was implemented in 2004 and will require an upgrade/ replacement to integrate with current technology and maintain reliability.



Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
		Future Radio System Enhancement Upgrade	Current Contributions	-	400	-	-	-	400	Funds for this project will be used to upgrade the City's radio communications system with the addition of one antenna site in the southeast, which will replace the end of life backup radio site and ensure radio coverage is maintained as the City expands.
	Roadways & Transportation	Bridge Infrastructure Renewal	Current Contributions	1,810	1,310	2,310	2,310	2,310	10,050	This program funds all activities related to maintaining the City's bridge infrastructure such as bridge maintenance, engineering studies, bridge inspections, bridge designs, bridge construction projects, project management and administration.
			Gas Tax (GT)	500	1,000	-	-	-	1,500	
		Expressway Lighting	Current Contributions	550	-	-	-	-	550	Funds for the installation of lighting for the remaining portion of the south end of Ring Road. Costs for this project are shared 50/50 with the Provincial Government.
			Government Funded	550	-	-	-	-	550	
		Fleet Addition - Semi-Truck and Trailer	Current Contributions	-	275	-	-	-	275	Additional semi-truck and trailer will assist with operator training.
		New Enhanced Traffic Controls	Current Contributions	100	100	100	100	100	500	These funds are used for the design and installation of new traffic controls and enhancements to existing controls. Locations are determined annually based on analysis of warrants, studies and growth projections.
			Service Agreement Fees (Roads)	800	800	800	800	800	4,000	
		Pedestrian Connectivity	Current Contributions	100	500	500	370	370	1,840	These program funds are used to install sidewalks and pedestrian connections along transit locations, focusing on important points that connect our sidewalk network to develop complete neighbourhoods.
		Residential Roads Improvement Program	Current Contributions	12,042	12,042	12,042	12,042	12,042	60,210	The Residential Road Renewal Program aims to improve the condition of the City's residential roads.
		Street Infrastructure Renewal - Major Roads	Current Contributions	4,500	6,169	6,549	7,667	8,654	33,539	The Street Infrastructure Renewal program is in place to improve the condition of existing city roadway assets. It is primarily focused on improving major roads.
			Gas Tax (GT)	9,443	11,618	9,518	9,518	9,518	49,615	
			Current Contributions	1,500	2,056	2,183	2,556	2,885	11,180	

Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
		Street Infrastructure Renewal - Residential Roads	Gas Tax (GT)	3,148	3,873	3,173	3,173	3,173	16,540	The Street Infrastructure Renewal program is in place to improve the condition of existing city roadway assets. It is focused on improving residential roads.
		Tandem Truck Upgrades complete with slide in sanders	Current Contributions	-	95	190	-	-	285	Funding is used to upgrade truck fleet, based on the Fleet Replacement Program, to increase capacity, increase efficiencies, and incorporate best practice technology.
		Traffic Infrastructure Renewal	Current Contributions	1,000	1,000	1,000	1,000	1,000	5,000	Traffic infrastructure renewal program ensures traffic assets, such as traffic signals, pedestrian crossings, expressway lighting, signs, LEDs and accessible pedestrian signals are renewed in an appropriate timeframe to ensure ongoing levels of service.
		Traffic Signal Pre-emption	Current Contributions	448	258	-	-	-	706	Funds from this program are to be used for a GPS based traffic signal pre-emption system that will improve emergency response times and safety for first responders.
		Upgrade of Major Components of the Asphalt Plant	Asphalt Plant Reserve	150	1,000	-	100	150	1,400	Funding from this program is used for upgrading major components of the Asphalt Plant, as determined by the Asphalt Plant Asset Management Plan.
		Winnipeg Street Bridge	Government Funded	3,200	15,000	1,000	1,000	-	19,200	Replacement of the Winnipeg Street Bridge over the Ring Road.
		Victoria Avenue Enhancement Project	Current Contributions	1,000	-	-	-	-	1,000	The Victoria Avenue Enhancement project will address infrastructure and aesthetic improvements to meet the Official Community Plan and other plans to enhance the viability, vitality and growth of our city.
			Gas Tax (GT)	500	-	-	-	-	500	
	Transit & Fleet Services	Civic Fleet Replacement	Fleet Replacement Reserve	9,605	8,260	8,760	8,327	8,883	43,835	Funds from this program are used for the replacement of civic fleet assets that have completed or exceeded their economic service life.
		Fire Fleet Replacement	Fleet Replacement Reserve	402	1,100	400	1,230	264	3,396	Funds from this program are used for the replacement of frontline Fire apparatus and support vehicle assets that have reached or exceeded their planned economic life.
		Small Tools Replacement	Fleet Replacement Reserve	84	84	84	84	84	420	Funds from this program are used for the scheduled replacement of small tools
		Transit Fleet Replacement	Fleet Replacement Reserve	750	3,945	4,000	5,125	5,125	18,945	Funds from this program are used for the replacement of Transit Fleet assets that have reached or exceeded their planned economic life.

Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
			Government Funded	55	55	55	55	55	275	
	Water, Waste & Environmental Services	Garbage Roll-out Cart Replacement	Solid Waste Reserve	215	220	225	232	238	1,130	This represents annual funding to purchase garbage carts for new City services and to replace damaged carts.
		Landfill - Annual Infrastructure Renewal	Solid Waste Reserve	250	250	250	250	250	1,250	This is an ongoing program to ensure landfill infrastructure which includes roadways, fencing and drainage are maintained to ensure uninterrupted service, safety and regulatory compliance.
		Landfill Gas Collection System Expansion	Solid Waste Reserve	750	-	-	-	-	750	Funds from this program will be used for expansion of the existing Landfill Gas Collection System, which will increase coverage of the system and mitigate greenhouse gas emissions.
Total Citizen Services				53,472	71,450	53,179	54,979	56,041	289,121	
Officers of Council	City Clerk's Office	HP Records Manager Upgrade to Micro Focus Content Manager	Current Contributions	82	-	-	-	-	82	Upgrade to the City's document management system to ensure paper and electronic records are properly preserved and readily accessible.
	City Solicitor's Office	Parking Enforcement Software Replacement	Current Contributions	-	-	140	60	-	200	These funds will cover the replacement of the City's parking enforcement software, which is at the end of its useful life. Replacement will reduce the City's risk of software failure and provide opportunities to leverage new parking technologies.
		Parking Meter Replacement Program	Current Contributions	15	15	15	15	15	75	Funds from this program are used to replace aging meters and associated equipment (e.g. meter poles).
		Parking Ticket Equipment Replacement Program	Current Contributions	35	-	65	-	35	135	Funds are used for the regular replacement of equipment the City of Regina uses daily to issue parking tickets.
Total Officers of Council				132	15	220	75	50	492	
City Planning & Community Development	Facilities Services	500 Arcola – Decommissioning	Current Contributions	-	100	-	-	-	100	Funding for this project covers the decommissioning of the Solid Waste container shop located at 500 Arcola, which has exceeded its useful life and will no longer be

Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
										required to support City operations in 2021 following the completion of the new Waste Management Centre.
		Artificial Turf Fields	Current Contributions	-	-	-	-	700	700	The Recreation Master Plan recommends the construction of artificial turf facilities to assist in relieving the pressure on natural turf fields.
			Service Agreement Fees (Parks)	-	-	-	-	300	300	
		Cemeteries Facilities Asset Management	Cemetery Reserve	10	10	10	10	10	50	These program funds are for the maintenance of cemetery buildings and infrastructure throughout the City.
		City Hall Fire Suppression and Ceiling Tile Upgrades	Current Contributions	725	725	-	-	-	1,450	This funding is applied to system upgrades at City Hall.
		Corporate Office Space for New Employees	Current Contributions	75	75	75	75	100	400	Funding from this program covers set-up of new office space for City employees
		Corporate Office Space Upgrades	Current Contributions	-	-	-	4,080	2,420	6,500	This program provides funding for the renovation of one floor of City Hall or other corporate office space equivalent in size to one floor of City Hall as per the contemporary office space guidelines.
		Employee Provided Parking Improvements (Non-City Hall)	Employer Parking Reserve	100	100	100	100	100	500	This funding supports maintenance of existing employee parking lots at other City locations (non-City Hall) including paving overlays, lighting, electrified receptacle infrastructure and fencing.
		Facilities Asset Management	Current Contributions	10,502	12,366	15,583	15,700	15,700	69,851	These funds are used to repair and maintain existing facility assets so that programs and services can continue to be delivered.
		Facilities Security Infrastructure Program	Current Contributions	25	25	25	25	25	125	Funds from this program support security additions and upgrades at existing facilities to provide protection to corporate physical assets, City staff, public and information resources.
		Golf Course Facilities Asset Management	Golf Course Reserve	200	250	50	50	100	650	This funding is allocated to golf course facilities to maintain the integrity of the facility systems so that the City programs and operations can continue to operate effectively.

Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
		GM Building - Divestment	Current Contributions	-	500	-	-	-	500	Funding for this project covers the decommissioning and sale preparation of the GM building at 1212 Winnipeg Street, which has exceeded its useful life and will no longer be required to support City Operations in 2021 after the construction of 3 key facilities.
		Indoor Aquatics Centre Feasibility Study and Concept Plan	Current Contributions	-	-	-	-	443	443	Funding will be used to complete a feasibility study and concept plans to determine needs, associated costs as well as revenue opportunities for a new indoor aquatic centre.
			Service Agreement Fees (Parks)	-	-	-	-	57	57	
		Leibel Field Turf Replacement	Current Contributions	-	-	400	-	-	400	Funds from this program are used for the removal and replacement of turf at Leibel Field.
		Operations Yard Master Plan	Current Contributions	-	-	-	-	125	125	An update of the Public Works Facilities Master Plan, completed in 2011. Update will capture changes in organizational structure, operational practices, equipment and personnel at the Operations Yard and St. John's Yard.
		Maple Leaf Pool	Gas Tax (GT)	4,500	-	-	-	-	4,500	Funds for this project will be used to design and construct Maple Leaf Pool.
		Wascana Pool	Debt	7,500	3,000	-	-	-	10,500	Funds for this project will be used to design and construct Wascana Pool.
			Service Agreement Fees (Parks)	-	1,500	-	-	-	1,500	
			Dedicated Lands Reserve	-	3,000	-	-	-	3,000	
		Outdoor Rink Board Improvements	Current Contributions	-	350	84	275	400	1,109	This program funding supports the renewal of one outdoor boarded rink site per year. There are 22 sites throughout the City, each constructed between 20 and 30 years ago.
		Parks and Facilities Yard Development	Current Contributions	5,200	-	-	-	-	5,200	This project will see the development of a co-located facility in the Parks Yard supporting the various operations programs within Parks/Open Space and Facilities Department, providing an opportunity to consolidate operations from two yards into one.



Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
		Parks Maintenance Sub-depots	Current Contributions	-	140	700	700	-	1,540	Funds for this project are for the development of a Parks sub-depot building in the expanding North and South areas of the city, bringing equipment and labour closer to the work areas to ensure consistent service delivery across the city.
		Recreation Facility Program and Accessibility Improvements	Current Contributions	100	100	200	200	200	800	This program is intended to fund smaller facility improvement projects that will permit recreation program changes and accessibility improvements, improving the customer experience at the major recreation facilities.
		Regina Police Service Facility	Current Contributions	-	3,500	3,500	-	-	7,000	FFunds are required to invest in the implementation of facility solutions to meet current and future programming requirements.
		Roadways Equipment Storage - Repurpose Building D	Current Contributions	300	450	-	-	-	750	Funding for this project is applied to the repurposing of the Transit Garage portion of Building D in the Public Works yard so that it can be utilized for Roadways equipment storage, addressing the significant space pressures in the operations yard.
		Tennis Court Redevelopment	Current Contributions	100	100	200	-	235	635	This is a multi-year program that started in 2014 and typically upgrades 2 tennis court sites per year.
		Transit Fleet Maintenance Facility	Current Contributions	1,900	-	-	-	-	1,900	Funds for this project will be used for the construction of a new Transit Fleet Maintenance Facility co-located with the current Transit Operations Centre on Winnipeg Street.
		Transit Shelter Improvements	Current Contributions	50	50	50	50	100	300	These funds are used annually to improve and maintain transit shelters, and sometimes add or relocate shelters depending on modifications to the City's transit routes. Every year Transit modifies the routes throughout the City and adds new services due to growth or service changes.
		Waste Management Centre	Solid Waste Reserve	8,800	-	-	-	-	8,800	Funds for this project will be used for the design and construction of a new facility adjacent to the landfill. The new facility will centralize Solid Waste's operations and associated programs at the Landfill in a facility that will meet current and future program needs.
		Workspace Improvement Program	Current Contributions	200	-	-	-	200	400	This program funds City workspace improvements to enhance workflow, collaboration and team dynamics.
	Parks, Recreation &	Athletic Fields Sport Facilities	Current Contributions	150	150	150	150	150	750	Funds from this capital program ensure playing fields, surfaces and facilities are maintained in accordance with current operating and safety standards resulting in

Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
	Cultural Services	Restoration, Repair and Upgrades								participants and spectators having access to quality facilities.
		Backstop Restoration	Current Contributions	25	25	25	25	25	125	This program provides funding for the restoration or decommissioning of ball diamond backstops which is determined by the users and spectators.
		Cemeteries General Allocation	Cemetery Reserve	200	100	100	100	100	600	The Cemeteries General Allocation is used to sustain the cemeteries' assets to ensure the cemetery program continues to effectively operate its two locations: Regina Cemetery and Riverside Memorial Park Cemetery.
		City Square Plaza Restoration	Current Contributions	15	15	15	15	15	75	This funding is used to restore or replace deteriorated, vandalized or damaged elements or amenities such as paving stone and furniture within the City Square Plaza. It is also used to correct deficiencies in the landscape planning.
		CPTED Improvements (Recreation Facilities)	Current Contributions	25	25	25	25	25	125	The Crime Prevention Through Environmental Design (CPTED) program is a collaborative approach involving the community, Regina Police Services and Administration to addressing safety issues and citizen concerns in public recreation spaces.
		Golf Courses General Allocation	Golf Course Reserve	100	100	100	100	100	500	Funding is used to sustain the golf courses' assets to ensure that the golf course program continues to operate effectively at its four locations: TorHill, Murray, Joanne Goulet and Lakeview Par 3. The capital work typically funded through the General Allocation includes mitigation of water erosion, course restoration and improvements, tree removal and replacement and irrigation systems restoration.
		Irrigation System Restoration	Current Contributions	400	400	225	225	225	1,475	Funds from this program are used to restore and replace deteriorated irrigation system components (valves, sprinklers, water lines, software and hardware) to ensure effective operation in the City's parks and open space.
		Lawson Aquatic Centre Scoreboard	Current Contributions	-	-	-	185	-	185	These funds will be used for the replacement of the timing and scoring display board at Lawson Aquatic Centre. The current display unit is no longer compatible with modern timing and scoring hardware and software.
		Multi-use Pathway Asphalt Recapping	Current Contributions	195	195	195	195	195	975	This program's funds are used for general recapping (the application of tack oil and hot mix asphalt) of Regina's multi-use asphalt pathways to keep them in safe and

Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
										usable condition. Regina has 37 km of multi-use pathway throughout the City.
		Neighbourhood Park Planning and Development	Dedicated Lands Reserve	-	-	300	-	300	600	Once a new policy is approved to guide development and redevelopment of parks space these funds will be used to implement the recommendations.
		Pacer Baseball Park Tree Planting	Current Contributions	100	120	40	20	-	280	This funding is for the proposed addition of 400 trees to enhance the tree canopy of Pacer Baseball Park, which was redeveloped at a new site due to the Regina Bypass.
		Parks and Open Space Restoration	Current Contributions	300	300	300	300	300	1,500	Capital funding is used to restore or replace deteriorated open space amenities to a safe and useable condition.
		Parks Maintenance - Fleet Equipment Requirements	Current Contributions	130	135	135	135	135	670	Funds from this program are used to maintain equipment for the day to day operations in parks, athletic fields and other open space areas. The Parks Maintenance Branch currently maintains 2,470 hectares of open space which is equivalent to the surface area of 5,000 football fields.
		Plant Material Establishment Funding	Current Contributions	7	7	7	7	7	35	This funding provides for watering and maintenance of newly planted trees and shrubs within the parks and open space of a new development for a three-year period to ensure establishment and survival of the new plant material. Any plantings that fail to survive this three-year period are replaced.
			Service Agreement Fees (Parks)	137	137	137	137	137	685	
		Playground Replacement and Restoration Program	Service Agreement Fees (Parks)	-	-	150	-	-	150	Funds from this program are used to replace two playgrounds per year that are either in poor condition or have little play value, as well as to repair synthetic surfacing at playground sites.
			Current Contributions	220	220	350	220	220	1,230	
		Recreation Equipment and Furnishings	Current Contributions	200	200	200	200	200	1,000	Funds from this capital program budget are used for the replacement, revitalization and sustainability of recreation equipment and furnishings at the City's arts, culture, recreation and sport facilities.
		Recreation/Culture Capital Program	Current Contributions	3,000	3,000	3,000	3,000	3,000	15,000	Funds to support investments that advance the Culture and Recreational Master Plans and other initiatives that focus on enhancing quality of life in Regina.
		Recreational Infrastructure Program	Current Contributions	1,260	2,550	3,900	5,300	6,750	19,760	Improve access and quality of recreational infrastructure through new or renewed infrastructure projects.

Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
		Regent Park Par 3 Redevelopment	Gas Tax (GT)	1,300	1,400	-	-	-	2,700	Redevelopment of the Regent Par 3 golf course lands into a neighbourhood recreation hub.
		Solar Lighting Pilot Project	Current Contributions	201	-	-	-	-	201	Funding will be used to test solar lights along pathways and how they perform in our climate.
		Tree Replacement Along Arterials, Buffers and Parks	Current Contributions	94	91	91	91	91	458	Funds from this program are used to replace tree vacancies along arterial roads, buffer areas, and parks. Newly planted trees are maintained and watered during the establishment period.
		Zone Level Off-Leash Dog Parks	Current Contributions	122	-	-	-	-	122	Funds will be used to add fencing and parking to a developer built dog park.
			Service Agreement Fees (Parks)	48	-	-	-	-	48	
	Planning & Development Services	Neighbourhood and Corridor Planning Program	Current Contributions	-	100	100	100	100	400	Funds from this capital program ensures playing fields, surfaces and facilities are maintained in accordance with current operating and safety standards resulting in participants and spectators having access to quality facilities.
		Roadways Completion Program	Service Agreement Fees (Roads)	50	50	50	50	50	250	This is an ongoing program to provide signs, permanent pavement markings, pedestrian crossings and similar low cost transportation related infrastructure along roadways and bikeways that were constructed within the last five years.
	Sustainable Infrastructure	11th Avenue	Current Contributions	-	250	1,000	-	-	1,250	Street enhancements including upgraded sidewalks, curbs, street furniture on 11 <sup>th</sup> Avenue between Broad Street and Albert Street.
		Arcola Avenue Corridor Study	Service Agreement Fees (Roads)	-	300	-	-	-	300	This project will focus on future improvements at the Arcola Avenue and Ring Road bridge. Potential improvements may include bridge widening, alternative lane configurations or modifications to the ramps.
		Asset Management Plan	Gas Tax (GT)	100	-	-	-	-	100	As part of the Canada-Saskatchewan Administrative Agreement and the Municipal Gas Tax Fund Agreement, municipalities are required to complete asset management plans.
		Geomatics Equipment	Current Contributions	-	-	-	-	117	117	Purchase of equipment to support the Geospatial program.

Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
		On Street Bike Lanes and Multi-Use Pathways Program	Service Agreement Fees (Roads)	158	75	75	75	75	458	Funding for this program includes the design and construction of on-street bikeways and multi-use pathways in existing areas throughout Regina. This will be an ongoing program aimed at meeting the sustainable transportation goals identified in the Official Community Plan and the Transportation Master Plan (TMP). 30% funded through Servicing Agreement Fees.
			Current Contributions	370	175	175	175	175	1,070	
		Ring Road Railroad Relocation	Current Contributions	1,000	1,000	-	-	-	2,000	Funding is required to complete a preliminary design of rail relocation of both the CN and CP rail lines.
		Ring Road Widening - Ross Ave to Dewdney Ave	Service Agreement Fees (Roads)	-	400	-	2,500	-	2,900	This project is to increase capacity for traffic on Ring Road between Ross Avenue and the Dewdney Avenue interchange ramps. This project will provide a permanent solution to meet long term traffic growth associated with development in northeast Regina. 100% funded through Servicing Agreement Fees.
		Road Network Improvements Property Purchase	Service Agreement Fees (Roads)	500	500	500	500	500	2,500	The funding will be utilized for property acquisitions to realize the 25 year road network plan in the Transportation Master Plan and beyond. Property will be utilized for road right of way for increased network capacity to support continued growth. 100% funded through Servicing Agreement Fees.
		Roadway Noise Attenuation Policy	Current Contributions	75	-	-	-	-	75	The funding will be utilized for development of an updated Roadway Noise Attenuation standard and related documentation as it pertains to existing development and new development areas along freeway, expressway and arterial roadways.
		Saskatchewan Drive	Current Contributions	186	-	490	1,960	1,960	4,596	Street enhancements including upgraded sidewalks, curbs, street furniture on Saskatchewan Drive from Winnipeg Street to Elphinstone Street. Funded 50% through Servicing Agreement Fees.
			Service Agreement Fees (Roads)	80	-	490	1,960	1,960	4,490	
		Transportation Master Plan Update	Service Agreement Fees (Roads)	-	100	-	-	-	100	This funding will be used for the next review and update of the Transportation master Plan, which is to be completed on a five-year basis. 100% funded through Servicing Agreement Fees.
Total City Planning & Community Development				51,035	38,461	33,302	39,015	38,127	199,940	



Division	Department	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
Financial Strategy & Sustainability	Assessment, Taxation & Utility Billing	Tax & Assessment Suite (TAS) Modernization	Current Contributions	532	532	283	-	-	1,347	This project is to upgrade the front end of the Tax and Assessment Suite (TAS) software to a supported technology platform that will allow for continued use of the system while improving efficiencies and customer service.
	Financial Services	iProcurement - Implementation	Current Contributions	-	200	-	-	-	200	Implementation of software to standardize distribution of warehouse inventory to provide accurate and timely inventory levels for day to day operational requirements.
		Online service provisioning and payments	Current Contributions	-	-	100	400	-	500	Consolidation and expansion of the City's online presence for provisioning and payment of services.
		Oracle EBS Upgrade	Current Contributions	-	200	-	-	-	200	Upgrade the City's financial software, Oracle EBS, to the current version.
	Land & Real Estate	Regina Revitalization Initiative (RRI) Railyard Renewal Project	Land Development Reserve	-	-	800	3,000	-	3,800	Funding for the Railyard Renewal Project will be used to redevelop a former CP Rail intermodal yard, a 17.5 acre brownfield site, into a new sustainable mixed-use neighbourhood.
			Government Funded	400	5,500	5,500	5,500	5,500	22,400	
		South East Lands Development Project	Land Development Reserve	-	7,000	7,000	7,000	7,000	28,000	Funds for this project are for Phase one of the South East Land development (The Towns), which consists of approximately 50 acres of primarily residential land. Market conditions will dictate the pace of completion.
Total Financial Strategy & Sustainability				932	13,432	13,683	15,900	12,500	56,447	
Regina Police Services		Various	Current Contributions	3,863	5,090	3,619	3,389	4,445	20,406	This represents funding for Capital Programs and Projects for the Regina Police Services.
Total City				110,384	128,948	104,503	113,858	111,813	569,506	

Table 69

## General Fund Capital by Funding Source

Funding Name	2020	2021	2022	2023	2024	Total
Asphalt Plant Reserve	150	1,000	-	100	150	1,400
Cemetery Reserve	210	110	110	110	110	650
Current Contributions	55,199	58,221	60,876	63,882	66,984	305,162
Dedicated Lands Reserve	-	3,000	300	-	300	3,600
Debt	7,500	3,000	-	-	-	10,500
Employer Parking Reserve	100	100	100	100	100	500
Federal/Provincial	4,205	20,555	6,555	5,555	5,555	42,425
Fleet Replacement Reserve	10,841	13,389	13,244	14,766	14,356	66,596
Gas Tax (GT)	19,491	15,091	12,691	12,691	12,691	72,655
Golf Course Reserve	300	350	150	150	200	1,150
Land Development Reserve	-	7,000	7,800	10,000	7,000	31,800
Service Agreement Fees (Parks)	185	1,637	287	137	494	2,740
Service Agreement Fees (Roads)	1,588	2,225	1,915	5,885	3,385	14,998
Solid Waste Reserve	10,015	470	475	482	488	11,930
Technology Reserve	600	-	-	-	-	600
<b>Total</b>	<b>110,384</b>	<b>128,948</b>	<b>104,503</b>	<b>113,858</b>	<b>111,813</b>	<b>569,506</b>

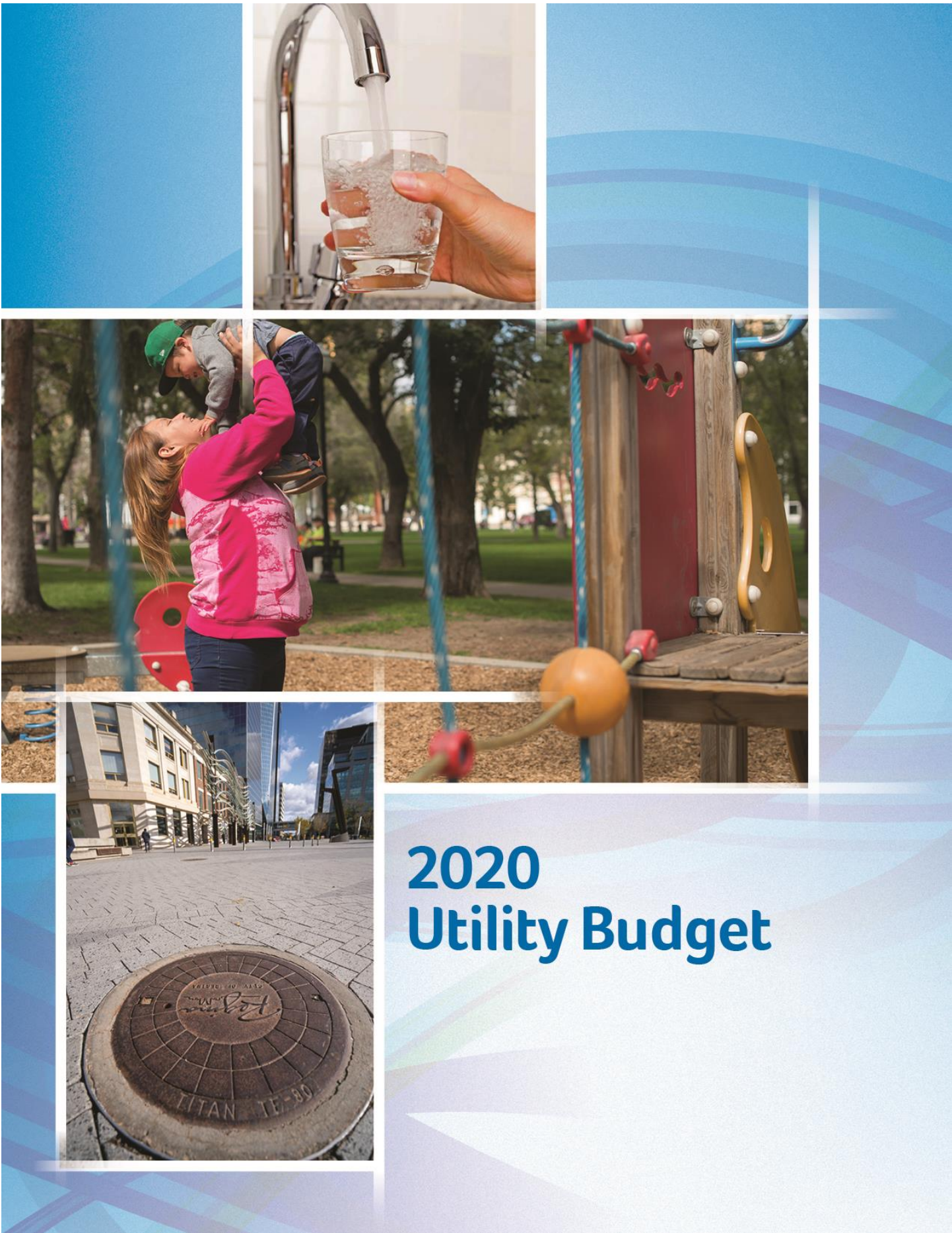
Table 70

### Advance Approved Capital Projects and Programs – 2020 Budget

The 2020 General and Utility Capital Plan includes a number of multi-year projects that require approval for the entire project. This allows the City to commit the total cost of a project from tendering through to completion of the work while allowing flexibility in cash management. Administration is seeking approval for approximately \$62 million in capital funding for committed projects and programs for the 2020-2024 Capital Plan. This will bring the total 2020 Capital Plan to \$110 million and the 5 Year Capital Plan to \$570 million.

Division	Department	Project/Program Name	2020	2021	2022	2023	2024	5-Year Total
Citizen Services	Roadways & Transportation	Fleet Addition - Semi-Truck and Trailer	-	275	-	-	-	275
		Tandem Truck Upgrades complete with slide in sanders	-	95	190	-	-	285
		Winnipeg Street Bridge	3,200	15,000	1,000	-	-	19,200
	Transit & Fleet Services	Civic Fleet Replacement	-	3,450	-	-	-	3,450
		Fire Fleet Replacement	-	1,100	-	-	-	1,100
		Transit Fleet Replacement	-	2,000	-	-	-	2,000
City Planning & Community Development	Facilities Services	City Hall Fire Suppression and Ceiling Tile Upgrades	725	725	-	-	-	1,450
		Wascana Pool	7,500	7,500	-	-	-	15,000
		Roadways Equipment Storage - Repurpose Building D	300	450	-	-	-	750
		Regina Police Services Facility	-	3,500	3,500	-	-	7,000
	Parks, Recreation & Cultural Services	Regent Park Par 3 Redevelopment	1,300	1,400	-	-	-	2,700
	Sustainable Infrastructure	Ring Road Railroad Relocation	1,000	1,000	-	-	-	2,000
Financial Strategy & Sustainability	Assessment, Taxation & Utility Billing	Tax & Assessment Suite (TAS) Modernization	532	532	283	-	-	1,347
	Land & Real Estate	Regina Revitalization Initiative (RRI) Railyard Renewal Project	400	5,500	-	-	-	5,900
<b>Total General Fund</b>			<b>14,957</b>	<b>42,527</b>	<b>4,973</b>	<b>-</b>	<b>-</b>	<b>62,457</b>

Table 71



# 2020 Utility Budget



## Utility Fund Overview

The Utility Fund budget must be balanced as defined in *The Cities Act*. For 2020, The Utility Fund Budget is based on \$142 million in both revenue and expense. The Five-Year Capital Plan includes \$70 million in 2020 and \$356 million for the years 2021-2024. The Budget developed for 2020 was guided by the following direction:

- Sustainable delivery of City services and infrastructure reflective of our community's priorities
  - Transparent and accountable budget process
  - Demonstrate managing efficiently and effectively
  - Leverage third party funding
  - Affordability for Regina residents

The 2020 Budget includes restatement of some account categories due to the implementation of a management review in 2019. This has meant a change to where some expenses are reported. Prior years have been adjusted to align to the change.

The Utility Fund provides water, wastewater and drainage services primarily to customers in Regina. As required by legislation, it operates on a full cost-recovery, user-pay basis through utility rates. This Utility Fund Model is based on users paying for the service rather than having the costs borne exclusively by property owners. Users are billed monthly and charges are based on a fixed daily base rate plus a rate per volume of consumption (usage), which provides an incentive to conserve valuable resources.

The Utility is responsible for diverse infrastructure including water mains, storage reservoirs, pumping stations, building service connections, a wastewater treatment plant, wastewater and storm drainage sewers as well as drainage channels and creeks. The City of Regina is also a joint owner of the Buffalo Pound Water Treatment Plant with the City of Moose Jaw.

## Services

The services provided by the Utility are grouped into four service areas:

- Water Supply and Distribution – The water system provides water for residential, institutional, commercial and industrial customers, as well as for fire protection. The system serves a population of over 220,000 including some customers outside city limits.
- Wastewater Collection and Treatment – The wastewater system collects wastewater from all residential, institutional, commercial and industrial customers in the City and treats wastewater in accordance with the provincial and federal governments' environmental regulations and industry standards.
- Storm Water Collection and Flood Protection – The drainage system controls water runoff from rainfall and melting snow in and around the City. The system serves approximately 72,000 residential, institutional, commercial and industrial properties.
- Customer Service – Customer service has two elements:
  - Utility Billing – producing and collecting on utility billings in an efficient, accurate and timely manner
  - Communications – being responsive to customer inquiries and needs

## Priorities and Plans

Priorities include continued inspection and rehabilitation of Regina's underground water, wastewater and drainage pipes and advancing wastewater system improvements to meet the regulatory expectations of the Saskatchewan Water Security Agency related to sewage bypasses.

In 2020, work will continue at McCarthy Boulevard Pumping Station to increase pumping capacity; and on the water system (Eastern Pressure Solution) to allow growth to continue as identified in the OCP. Initial work will also continue on the replacement of water meters and the meter reading system.

## Challenges and Opportunities

The Utility uses a model to assess the benefits of proposed capital investments and prioritize projects across the Utility networks for the next 25 years. This includes anticipated large investments in Buffalo Pound Water Treatment Plant as



well as water, wastewater and storm drainage infrastructure. The capital investment plan forms the basis of longer term Utility rate and financial models.

The Department has increased cross-training, which allows for the deployment of resources where required, including responses to failures, which improves service delivery.

Through development of the Master Plans and integration with the utility model, the Utility is advancing a sustainable long-term plan.

## 2019 Achievements

The Wastewater Master Plan is to be approved by Council in 2019. This is a 25-year plan that will maintain our level of service, reduce risk and vulnerabilities, and accommodate growth in the groundwater system.

A new force main between the McCarthy Boulevard Pumping Station to the Wastewater Treatment Plant became operational to reduce the risk of any future bypasses into Wascana Creek during heavy periods of rainfall. The new force main was utilized twice in 2019 to prevent potential bypasses to Wascana Creek.

An emphasis was put on investing in underground infrastructure, including the relining of the sewer trunk along 15<sup>th</sup> Avenue to ensure wastewater flows reliably to the Wastewater Treatment Plant.

Crews employed trenchless methods to rehabilitate wastewater lines which resulted in reducing costs and less disruption to residents.

## Utility Fund Revenue

Revenue (000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Utility Fund - Revenues</b>							
Water	68,463	70,651	68,335	70,844	70,009	1,673	2.4
Wastewater	51,654	53,520	51,851	53,052	53,364	1,513	2.9
Drainage	15,994	16,666	17,225	17,215	17,847	622	3.6
Administrative Fees and Other Charges	1,592	1,255	1,638	1,248	1,124	(514)	(45.7)
<b>Total Revenue</b>	<b>137,703</b>	<b>142,092</b>	<b>139,049</b>	<b>142,359</b>	<b>142,344</b>	<b>3,295</b>	<b>2.4</b>

Table 72

Projected revenue for 2020 is \$142.3 million; an increase of \$3.3 million over the 2019 Budget. Overall, revenue is increasing by 2.4%. This increase is due to the proposed 3% Utility rate increase as well as population and usage growth expected for 2020.

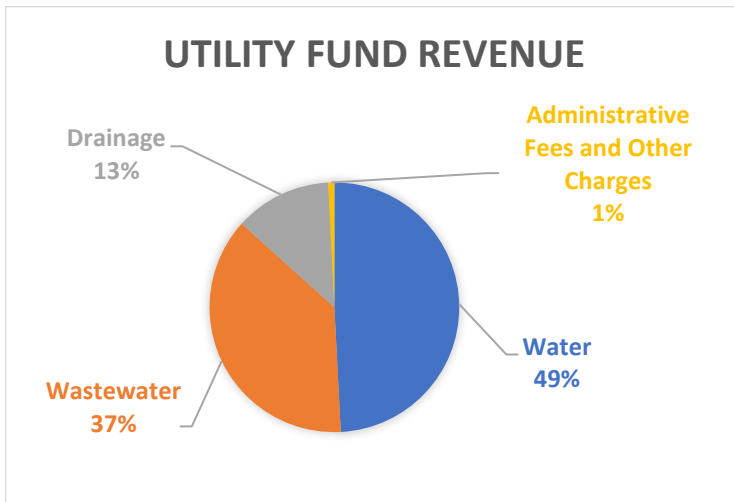


Table 73

### Water

Water fees are collected for the purposes of purchasing water and distributing water to our customers. The rate structure for water includes a base fee that varies according to the size of the water meter and a fee for the amount each customer consumes. For 2020, the revenue collected is projected to be \$70.0 million; an increase of \$1.7 million over 2019. This increase is due to the proposed 3% utility rate increase, as well as population and usage growth expected for 2020.

### Wastewater

Wastewater fees are collected for the purposes of removing and treating the wastewater collected from our customers. The rate structure for wastewater includes a base fee that varies according to the size of the water meter as well as a fee for the amount that each customer discharges into the wastewater system. In 2020, the revenue collected is projected to be \$53.4 million; an increase of \$1.5 million over 2019. This increase is due to the proposed 3% Utility rate increase, as well as population and usage growth expected for 2020.

### Drainage

Drainage fees are collected for the purposes of managing and maintaining the drainage system which collects water from rainfall and melting snow in and around the City. The rate structure is based on the size of the property, with larger properties paying a higher levy (fee). In 2020, the revenue collected is projected to be \$17.8 million; an increase of \$622,000 over 2019. The increase is due to the proposed 3% utility rate increase, as well as population growth expected in 2020.

### Administrative Fees and Other Charges

Administrative Fees and other charges include Utility service charges such as turn-off and turn-on fees and any late payment interest revenue that the City collects from our customers. This also includes revenues that the City charges to its internal customers such as community facilities, parks and City Hall, and administrative fees collected for new development. In 2020, the revenue collected is projected to be \$1.1 million; a decrease of \$514,000 over 2019. This is due to an expected reduction in development application fee revenue.

### 2019 Utility Rate Review

In 2019, Council approved an annual rate increase of 3% each year for 2019, 2020 and 2021. This marks a return to the City's prior practice of establishing utility rates every three years, as during the past two budget cycles, only annual rates have been set. This practice of setting rates for three years provides more certainty to the Utility's long-term funding model and allows customers to plan for future costs.

The 3% increase in 2020 is based on revenues of \$142.3 million, expenditures of \$83.3 million, \$53.9 million transfer to the reserve and debt repayments of \$5.1 million. The new rates are implemented each year on January 1.

Utility rates are set based on a long-range financial model which covers the cost of operating the Utility and the cost of ongoing asset management renewal and upgrades. The model accounts for revenues from Utility rates as well as service agreement fees for new development. The model also builds in some assumed debt. This serves to moderate the need for dramatic rate increases in any given year.

### Rate Impact – Average Residential

Table 74 illustrates the impact of a 3% rate increase each year over the next three years on a homeowner who uses 275 cubic meters of water per year. In 2020, the cost increase from 2019 rates is about \$4.14 per month or \$49.67 annually for a typical household.

Rate Impact – Average Residential		Approved	Proposed Rate Schedule		Annual Typical Household Increase	
		2019 (\$)	2020 (\$)	2021 (\$)	2020 (\$)	2021 (\$)
Water						
Annual Basic Charge		\$302.95	\$310.25	\$321.20	\$7.30	\$10.95
Annual Volume Charge		\$544.50	\$561.00	\$577.50	\$16.50	\$16.50
<b>Total Annual Water</b>		<b>\$847.45</b>	<b>\$871.25</b>	<b>\$898.70</b>	<b>\$23.80</b>	<b>\$27.45</b>
Wastewater						
Annual Basic Charge		\$233.60	\$240.90	\$248.20	\$7.30	\$7.30
Annual Volume Charge		\$396.88	\$408.16	\$419.43	\$11.28	\$11.27
<b>Total Annual Wastewater</b>		<b>\$630.48</b>	<b>\$649.06</b>	<b>\$667.63</b>	<b>\$18.58</b>	<b>\$18.57</b>
Annual Drainage Infrastructure Levy		\$200.75	\$208.05	\$215.35	\$7.30	\$7.30
<b>Total Annual Utility Charges</b>		<b>\$1,678.68</b>	<b>\$1,728.36</b>	<b>\$1,781.68</b>	<b>\$49.68</b>	<b>\$53.32</b>

Table 74

### Rate Comparison – Sample Residential Customer

Table 75 compares Regina's 2019 rates with those of other cities for a residential customer who uses 275 cubic meters of water per year. The chart uses rates for 2019 as some other cities have yet to determine their 2020 rates.

Sample Residential Customer – 2018 Rates					
	Regina	Calgary	Edmonton	Saskatoon	Winnipeg
Water					
Annual Basic Charge	\$302.95	\$186.88	\$80.67	\$144.66	\$200.75
Annual Volume Charge	\$544.50	\$439.92	\$596.32	\$437.10	\$500.50
<b>Total Annual Water</b>	<b>\$847.45</b>	<b>\$626.80</b>	<b>\$676.98</b>	<b>\$582.06</b>	<b>\$701.25</b>
Wastewater					
Annual Basic Charge	\$233.60	\$323.51	\$175.93	\$144.66	\$0.00
Annual Volume Charge	\$396.88	\$402.88	\$527.40	\$221.19	\$770.00
<b>Total Annual Wastewater</b>	<b>\$630.48</b>	<b>\$726.39</b>	<b>\$703.33</b>	<b>\$365.85</b>	<b>\$770.00</b>
Annual Drainage Infrastructure Levy	\$200.75	\$187.73	\$258.58	\$408.42 <sup>1</sup>	\$0.00
<b>Total Annual Utility Charges</b>	<b>\$1,678.68</b>	<b>\$1,540.92</b>	<b>\$1,638.89</b>	<b>\$1,356.33</b>	<b>\$1,471.25</b>

Table 75

A comparison of Water and Wastewater Utility rates across Western Canada (2019 rates are the most recent rates published by all municipalities)

Note <sup>1</sup>: Saskatoon's levy is for all infrastructure and not drainage alone.

### Rate Impact – Average Commercial Customer

Table 76 illustrates the impact of the 2020 rates on a commercial customer with a meter with a diameter of 40 millimeters that uses 3,000 cubic meters of water per year on a property between 3,000 to 5,000 square meters in size. This water consumption would be typical for a strip mall with a restaurant and hair salon as tenants, and a parking lot with minimal landscaping.

Rate Impact - Average Commercial		Approved	Proposed Rate Schedule		Annual Average Commercial Customer Increase	
		2019 (\$)	2020 (\$)	2021 (\$)	2020 (\$)	2021 (\$)
Water						
Annual Basic Charge		\$543.85	\$558.45	\$576.70	\$14.60	\$18.25

Rate Impact - Average Commercial		Approved	Proposed Rate Schedule		Annual Average Commercial Customer Increase	
Annual Volume Charge		\$5,940.00	\$6,120.00	\$6,300.00	\$180.00	\$180.00
<b>Total Annual Water</b>		<b>\$6,483.85</b>	<b>\$6,678.45</b>	<b>\$6,876.70</b>	<b>\$194.60</b>	<b>\$198.25</b>
Wastewater						
Annual Basic Charge		\$419.75	\$434.35	\$445.30	\$14.60	\$10.95
Annual Volume Charge		\$5,174.40	\$5,321.40	\$5,468.40	\$147.00	\$147.00
<b>Total Annual Wastewater</b>		<b>\$5,594.15</b>	<b>\$5,755.75</b>	<b>\$5,913.70</b>	<b>\$161.60</b>	<b>\$157.95</b>
Annual Drainage Infrastructure Levy		\$803.00	\$832.20	\$861.40	\$29.20	\$29.20
<b>Total Annual Utility Charges - Commercial</b>		<b>\$12,881.00</b>	<b>\$13,266.40</b>	<b>\$13,651.80</b>	<b>\$385.40</b>	<b>\$385.40</b>

Table 76

## Utility Fund Expense

The Utility Fund operating budget totals \$142.3 million; an increase of \$3.3 million or 2.4% over the base operating budget of 2019. The changes in water purchase, wastewater treatment, administrative fees and debt categories were anticipated in the development of the Utility Financial Model.

Table 77 further illustrates the expenditures in Utility Operations, which represents 49% of the total Utility Budget as shown previously.

Expenditures (000s)	2017 Actuals	2018 Actuals	2019 Budget	2019 Forecast	2020 Budget	Dollar Change	% Change
<b>Utility Fund - Expenses</b>							
Water	17,067	18,225	16,710	16,129	17,129	419	2.5
Wastewater	9,005	7,531	9,316	8,244	9,610	294	3.2
Drainage	2,665	5,545	3,623	3,316	3,667	44	1.2
Wastewater Treatment	7,656	7,871	12,436	12,494	9,589	(2,847)	(22.9)
Water Purchase	13,322	17,032	15,995	17,000	16,741	746	4.5
Customer Services	13,490	15,067	15,428	15,316	15,775	347	2.2
<b>Utility Operations Total</b>	<b>63,205</b>	<b>71,271</b>	<b>73,508</b>	<b>72,498</b>	<b>72,511</b>	<b>(997)</b>	<b>(1.4)</b>
Access Fee	9,856	10,218	10,386	10,386	10,827	441	4.1
Debt Payment	6,279	6,156	14,060	14,060	5,118	(8,942)	(174.7)
Transfer to Reserve	58,363	54,447	41,095	42,595	53,888	12,793	23.7
<b>Utility Other Expenses</b>	<b>74,498</b>	<b>70,821</b>	<b>65,541</b>	<b>67,041</b>	<b>69,833</b>	<b>4,292</b>	<b>6.1</b>
<b>Utility Fund Total</b>	<b>137,703</b>	<b>142,092</b>	<b>139,049</b>	<b>139,539</b>	<b>142,344</b>	<b>3,295</b>	<b>2.4</b>

Table 77

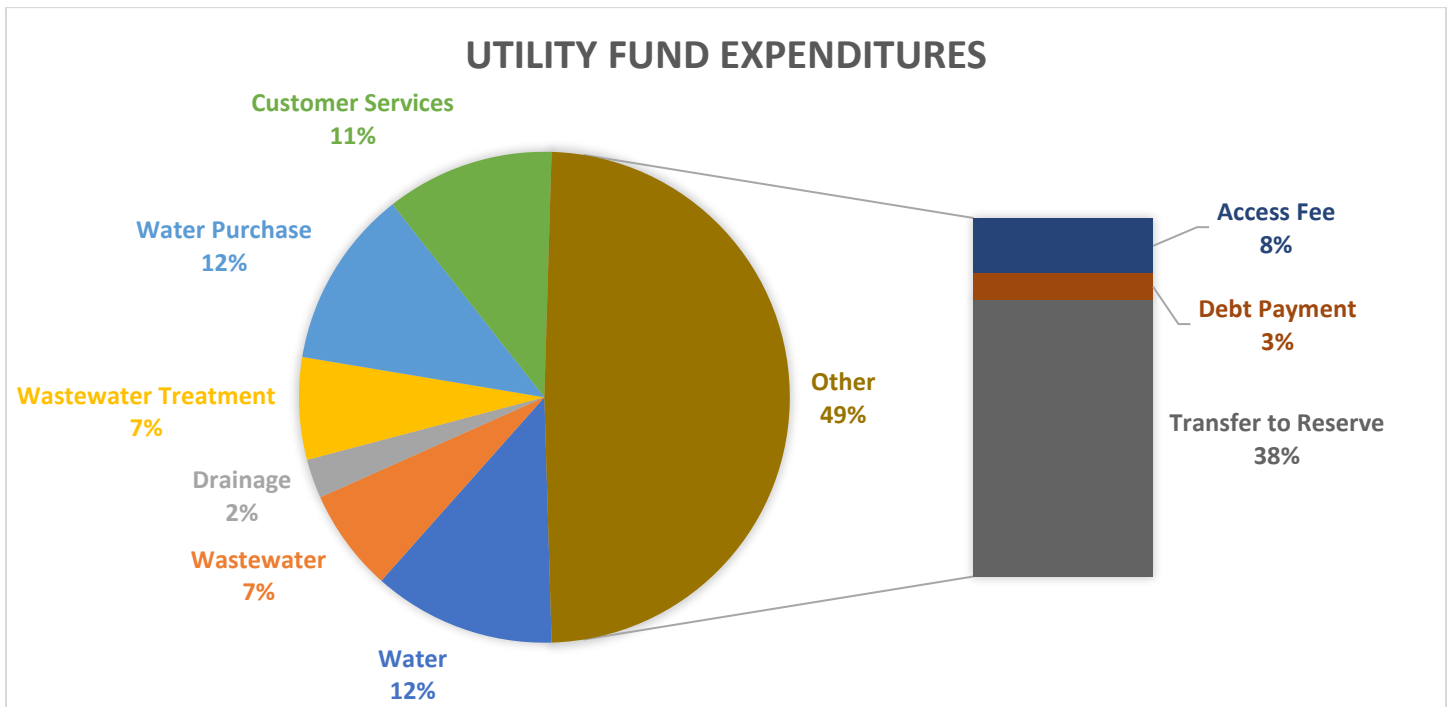


Table 78

### Water Purchase

Water purchase expenses are the costs for the City to purchase its water supply from the Buffalo Pound Water Treatment Plant. For 2020, the expected cost is \$16.7 million; an increase of \$0.7 million over 2019.

### Water

Water expenses are the costs associated with providing water services to the City's customers. For 2020, the expected cost is \$16.7 million; an increase of \$419,000 over 2019.

### Wastewater

Wastewater expenses are the costs associated with providing wastewater collection services to customers. For 2020, the expected cost is \$9.6 million; an increase of \$294,000 over 2019.

### Wastewater Treatment

Wastewater treatment expenses are the costs associated with treating the City's wastewater. For 2020, the expected cost is \$9.6 million; a decrease of \$2.8 million over 2019. This decrease is made up of two components as outlined in the contract with EPCOR for wastewater treatment:

- Annual inflation and,
- Planned annual capital maintenance costs

### Drainage

Drainage expenses are the costs associated with managing and maintaining the drainage system which collects water from rainfall and melting snow in and around the City. For 2020, the expected cost is \$3.7 million; a slight increase of \$44,000 over 2019.

### Customer Services and Administration

Customer Services are the costs associated with providing services such as billing, meter-reading, and other administrative functions. They also include internal costs that the general City services provide to the utility. These would include internal costs such as human resources, budgeting, purchasing, information technology, customer support and



communications. For 2020, the expected cost is \$15.8 million; an increase of \$347,000 over 2019. This is primarily due to an increase in General Fund costs that are allocated to the Utility to the extent that the Utility benefits from those services.

### Access Fee

The access fee is a transfer to the City's General Operating Fund. Any organization or utility operating in a municipality would be required to pay either property taxes or an access fee for the rights to use or access civic assets. The access fee is based on 7.5% of the previous year's budgeted revenues for billed water consumption, wastewater charges and drainage infrastructure levy and a proportionate share of the Goods and Services Tax (GST) rebate.

### Debt Payment

Debt payment expenses consist of the debt principal and interest payments for capital projects for which debt was utilized. For 2020, the expected cost is \$5.1 million; a decrease of \$6.6 million from 2019. This decrease is due to a large loan payment due and paid in 2019 that was part of the original debt agreement.

### Transfer to Reserve

Transfer to Reserve expenses consist of payments the City makes into its reserves to fund current and future planned Utility capital costs such as replacements of water and wastewater pipes. For 2020, the expected transfer is \$53.9 million; an increase of \$12.8 million over 2019. This increase is largely a result of a large, final debt payment in 2019.

## Utility Fund Reserves & Debt

Aside from annual revenues, the City maintains two funding sources related to Utility operations – reserves and debt. Reserves provide a capital planning mechanism to ensure the sustainability of services and assets. Reserves are intended to smooth the impact of fluctuations in expenditures or revenues. They also serve as a resource for unexpected/emergency spending requirements and minimize the use of debt to finance capital projects.

The General Utility Reserve is based on a long-range financial model for water, wastewater and drainage service and allows for full cost recovery, including the long-term cost of maintaining assets, such as replacement of underground pipes to distribute water, through its 25-year capital program. At the recommended rate increase, the General Utility Reserve is projected to remain at a positive balance, although it would drop below the recommended level of \$25 million for several years, starting in 2023 due to planned capital investments. While there is some risk associated with these lower projected balances, the model is reviewed each year, allowing an opportunity to adjust if required.

Allocating fee-based revenues to reserves allows for the cost of infrastructure renewal to be spread across all users over the full life of the asset. This is consistent with the financial principle in the OCP, which identifies the “benefits model” as the basis for costing services. In the Utility model, the users of the service pay for the service through user fees. Financing tools like reserves can reduce the risk of transferring the cost of an asset to a future generation that did not benefit from the asset.

## General Utility Fund Reserve and Service Agreement Fees Balances

Year Summary of Reserves, Deferred Revenue and Service Agreement Fees (SAFs) Continuity Schedule (\$000s)										
Minimum	Maximum		2019	2020	2020	2020	2021	2022	2023	2024
Allowable	Allowable	Reserve Name	Projected Ending Balance	Additions	Reductions	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance
25,000	90,000	General Utility Reserve	94,072	53,888	(66,837)	81,123	71,974	49,245	30,889	25,932
N/A	N/A	Service Agreement Fees - Utilities	(24,419)	13,446	(6,355)	(17,328)	(10,008)	(27,120)	(49,229)	(36,689)
<b>Total Utility Reserves &amp; SAFs</b>			<b>69,653</b>	<b>67,334</b>	<b>(73,192)</b>	<b>63,795</b>	<b>61,966</b>	<b>22,125</b>	<b>(18,340)</b>	<b>(10,757)</b>

Table 79

Five-Year Utility Debt Forecast		
	2020	2021-2024
Opening Balance	73,849,285	72,427,276
New Issue	-	-
Payments	6,018,019	24,072,074
Closing Balance	72,427,276	65,758,993
Principal	1,422,009	6,263,526
Interest	4,596,010	17,808,548
Payments	6,018,019	24,072,074

Table 80

## Utility Fund Debt

The City uses the General Utility Reserve to cover infrastructure costs.

The operating budget covers the repayment of debt issued to fund capital Utility projects. In accordance with Section 129(1) of *The Cities Act*, this means that principal and interest payments on debt must be included as an expenditure in the Utility Operating Budget. Table 80 shows the debt forecast over the next five years related to the Utility:

**NOTE:** Debt repayments related to Buffalo Pound Water Treatment Plant Electrical Upgrade Project loan of \$33.3 million are not included in table 80. The Buffalo Pound Water Treatment Corporation is a separate legal entity and, therefore, is not a part of the City's Utility Fund budget. However, the \$33.3 million in debt borrowing does count as a debt against the City's debt limit. The debt payment included in the 2020 Utility Budget is \$5.1 million. The remaining \$0.9 million in debt payments comes from Services Agreement Fees to come to the total debt payment of \$6.0 million shown in table 80. The debt payment of \$5.1 M on table 77 is net of the amount funded from Service Agreement Fees (SAF).

## Utility Fund Capital

The Utility uses an asset management approach to investment planning that begins with the development of business cases to describe service needs and propose solutions. The submissions are reviewed and evaluated consistently to identify the benefits of investment and to prioritize projects and programs that support water, wastewater and drainage service goals and are aligned with corporate objectives. Scenarios are also developed to finance the plan with varying rates, debt issuance and reserve balances using the 25-year Utility Financial Model. Together, the prioritized plan and financing scenarios form the recommended investment plan and budget to City Council.

The Utility Fund capital plan for 2020 will invest approximately \$70 million. The long-range capital plan includes funding for:

- Meeting the regulatory expectations of the Saskatchewan Water Security Agency regarding wastewater bypasses
- Addressing the renewal of linear infrastructure (underground water, wastewater and drainage pipes)
- Continuing to invest in drainage system improvements to reduce surface flooding
- Begin investing in the planning and renewal of water meters throughout Regina

In 2020, the Utility will continue its renewal plan with significant capital investments including:

- \$16.2 million in water infrastructure renewal
- \$10.3 million in wastewater infrastructure renewal
- \$2.9 million in drainage infrastructure renewal

In addition, the Utility will continue assessing the condition of the Buffalo Pound Water Supply pipelines and investing in design and construction of drainage projects throughout Regina (\$13 million in 2020). The City is also planning for the renewal of Water Meters in Regina with the initial stages including planning and design (\$5.1 million in 2020). The remaining capital plan (\$23 million) is made up of several smaller water, wastewater and drainage projects.

## Detailed Utility Fund Capital Plan

Service	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
Water	4th Avenue Pumping Station	Reserve	1,585	5,000	3,000	-	-	9,585	Construction of a new pumping station adjacent to the 4th Avenue reservoir.
	Additional Ground Water Capacity	Reserve	-	200	500	4,800	4,200	9,700	In the event of a water supply disruption from Buffalo Pound Water Treatment Plant the City relies on ground water wells an emergency water source. To align with growth, and reduce supply shortage vulnerabilities, additional wells will be drilled.
	Buffalo Pound WTP Pump Upgrades	Servicing Agreement Fees	-	-	-	500	8,250	8,750	Regina receives treated water from the Buffalo Pound WTP. Pump upgrades at the Buffalo Pound WTP are required to align with long term growth plans for Regina.
	Capacity Increase for North East Pumping Station	Reserve	-	-	-	4,000	4,000	8,000	Capacity increases at the North East Pumping Station are required to align with long term growth plans and to provide supply redundancy for water. This involves installing additional pumps at this pumping station.
	Chlorine Booster Stations	Reserve	2,000	-	-	-	-	2,000	This project provides the required disinfection to ensure the safety of water for consumption during emergency well water usage from the groundwater wells.
	Corporate TDI Infrastructure – Utility Portion	Reserve	325	325	325	325	325	1,625	Capital transfer from Water Utility program to help fund the service and technology demands of the utility on the Information Technology Services department.
	Eastern Pressure Solution	Servicing Agreement Fees	600	3,000	28,500	28,400	27,200	87,700	In order to maintain an acceptable level of service as the City continues to grow and additional demands are placed on the Citywide water distribution network, an Eastern Pressure Solution is required.
	Fire and Security Vulnerability Upgrade - Monitoring	Reserve	400	400	-	-	-	800	This work is intended to upgrade safety and security measures at key water assets to improve the integrity of the system.
	Flow Meter Chambers for Transmission Piping	Reserve	1,500	-	-	-	-	1,500	This project will improve monitoring of the water supply and help operations better understand the flow within the supply system.
	Future Equipment Purchase	Reserve	-	250	250	250	250	1,000	This program is intended as a placeholder for planning purposes based on average expected new or specialized equipment purchases over a five-year history
	Geomatics Equipment	Reserve	-	-	-	-	78	78	Purchase of equipment to support the Geospatial program.
	Hydrant Nozzle Replacement	Reserve	120	120	120	120	120	600	The objective of this project is to upgrade the pumper nozzle for fire hydrants to a new standard nozzle. The new nozzle will allow the Fire Department to more efficiently and effectively connect to a hydrant.
	Large Diameter Assessment and Rehabilitation	Reserve	2,800	2,800	2,800	2,800	2,800	14,000	Through age related deterioration large diameter water pipes are at risk to failure. A relining and replacement program, in conjunction with roadways renewal work, will rehabilitate/replace sections of cast iron pipe over the next several years.

Service	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
	Lead Services Connection Management Program - Corrosion Control	Reserve	405	306	-	-	-	711	Lead service connections contribute to lead in drinking water. Our lead levels are at a place where Health Canada recommends further action. Corrosion control is a Health Canada recommended action to mitigate total lead in drinking water. The City dedicates funds to the replacement of lead pipe service connections. This is included in the Water Infrastructure Renewal Program.
	Leak Detection Program	Reserve	100	100	100	100	100	500	This funding provides for the development and implementation of a pilot program to detect leaks in the water system and help inform the water infrastructure renewal programs.
	Operations Yard Master Plan	Reserve	-	-	-	-	125	125	An update of the Public Works Facilities Master Plan, completed in 2011. Update will capture changes in organizational structure, operational practices, equipment and personnel at the Operations Yard and St. John's Yard.
	Reservoir Assessment and Rehabilitation	Reserve	2,500	250	2,500	250	2,500	8,000	This program inspects, repairs and rehabilitates the water reservoirs in the city. As the reservoirs age, these program activities are necessary to ensure the reliability of the water quality and supply to the City and reduce emergency repairs.
	Serviceability Study for 500K Lands	Servicing Agreement Fees	-	-	-	500	-	500	A phasing plan has been developed for the 300K lands but has not yet considered the lands in the 500K. For the future phasing to be assessed, serviceability and impacts on the existing system on all the aspects of utility Services will need to be defined for 500K lands so that decisions can be made on a sound financial and practical basis.
	Supply Line Assessment and Rehabilitation	Reserve	1,500	1,500	1,500	1,500	1,500	7,500	As the Buffalo Pound supply pipes and other major supply mains age, inspection, rehabilitation, and improvements are necessary to ensure the reliability of the water quality and supply to the city.
	Trench Settlement Remediation	Reserve	300	300	300	300	300	1,500	Cracking and settling of sidewalks, curbs, gutter and pavement occur as a result of backfill settlement at water main work locations. This program corrects settlement at these locations. The Utility Reserve funds this program.
	Truck with valve turner	Reserve	175	-	-	-	-	175	Purchase of a one-ton truck with valve turner on the back. The need for this is to increase our valve turning program and capture more data on the valves in our water system.
	Utility Billing Equipment Replacement Program	Reserve	20	20	40	20	20	120	This program replaces the handheld and vehicle mounted radio-read devices and other field equipment used for the utility billing operation and is funded by the Utility Reserve.
	Utility Billing System Upgrade and Maintenance	Reserve	260	110	260	110	260	1,000	This funding ensures the Utility Billing system is maintained in a supported condition and allows for ongoing maintenance, functionality improvements, system architecture updates.
	Variable Frequency Drive Installation for Buffalo Pound WTP Pumps	Reserve	200	1,300	-	-	-	1,500	Currently Buffalo Pound Water Treatment Plant is investing in standby generator sets (gensets) to continuously run the treatment plant in case of a power failure. A Variable Frequency Drive will minimize the size of the genset invested in.
	Water Infrastructure Renewal	Reserve	16,235	16,235	16,235	16,235	16,235	81,175	Underground water infrastructure requires work to ensure reliability and safety of water system. Includes studies, inspection, assessment, replacement, rehabilitation, upgrading of water mains, fire hydrants, service connections, water valves and lead pipe service connection replacement.



Service	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
	Water Meter Installations	Reserve	500	550	550	550	550	2,700	The City's expanding community requires the installation of water meters in new homes. This program includes the purchase and installation of new water meters for new construction. Funding is provided from the Utility Reserve.
	Water Meters and AMR Replacement	Reserve	5,100	10,100	10,100	10,100	5,000	40,400	The City's water meters and Automated Meter Reading (AMR) system require upgrading to restore system reliability and reduce downtime and costs. This project includes development, design, installation and construction over multiple years.
	Water Pumping Stations Upgrades and Equipment Replacement	Reserve	-	-	-	-	100	100	To ensure that the pump stations throughout the City are maintained in good operating condition. Work required includes lifecycle upgrades to replace obsolete equipment as well as upgrades to improve energy efficiency and to ensure reliable service.
<b>Total Water</b>			<b>36,625</b>	<b>42,866</b>	<b>67,080</b>	<b>70,860</b>	<b>73,913</b>	<b>291,344</b>	
Wastewater	Creeks Wastewater Pump Station Expansion	Servicing Agreement Fees	2,000	-	-	-	-	2,000	This is a continuation of expansion activity at the Creeks Lift Station in southwest Regina. The project will increase the wastewater systems capacity and allow for further growth in the Greens, Creeks and Towns Neighborhoods.
	Fleming Road Pumping Station Screens	Reserve	-	-	-	-	200	200	The City's agreement with EPCOR requires all sewage pumped to the Wastewater Treatment Plant be screened. Installation of mechanical screens to the Fleming Road Pumping Station is required to comply with this agreement.
	Trunk Relief Initiative	Reserve	1,400	-	-	-	-	1,400	Wastewater capacity improvements are required at the McCarthy Boulevard Pumping Station to meet regulatory commitments to reduce bypasses to Wascana Creek during heavy precipitation events and improve the levels of service.
		Servicing Agreement Fees	600	-	-	-	-	600	
	Wastewater Capacity Upgrades	Reserve	-	1,190	-	10,920	-	12,110	This project will develop wastewater system solutions to meet regulatory commitments to improve wastewater capacity and minimize bypasses to Wascana Creek during heavy precipitation events.
		Servicing Agreement Fees	-	510	-	4,680	-	5,190	
	Wastewater Infrastructure Renewal	Reserve	10,310	10,310	10,310	8,480	8,480	47,890	Underground wastewater infrastructure requires work to ensure reliability and safety of wastewater system. Includes studies, inspection, assessment, replacement, rehabilitation, upgrading of pipes, service connections, and manholes.
	Wastewater Lift Station Renewal	Reserve	300	300	300	300	300	1,500	The City's wastewater pumping stations are aging and require upgrading to restore or improve the level of service and to reduce emergency repair costs. This program will include assessment, pre-design, rehabilitation, and/or upgrades of pumping stations.
	Wastewater Sewer Flow Monitoring	Reserve	120	120	120	120	120	600	This funding provides for the continued collection of flow data from permanent monitoring locations to better understand the wastewater system and help inform wastewater capital projects and infrastructure renewal programs.
<b>Total Wastewater</b>			<b>14,730</b>	<b>12,430</b>	<b>10,730</b>	<b>24,500</b>	<b>9,100</b>	<b>71,490</b>	

Service	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
Drainage	Albert Street Storm Lift Station Replacement	Reserve	-	700	6,000	-	-	6,700	The Albert Street Lift Station requires replacement to restore and improve the level of service and function within the system and accommodate growth.
	Area 1 & 17 - Location 1	Reserve	8,000	-	-	-	-	8,000	This project will upgrade the drainage system in Area 1 and 17 to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Area 1 & 17 - Location 2	Reserve	500	5,000	-	-	-	5,500	This project will upgrade the drainage system in Area 1 and 17 to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Area 1 & 17 - Location 3	Reserve	-	500	5,000	-	-	5,500	This project will upgrade the drainage system in Area 1 and 17 to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Area 13-Location 2	Reserve	5,500	-	4,650	-	-	10,150	This project will upgrade the drainage system in Area 13 to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Area 13-Location 3	Reserve	-	-	500	3,000	3,000	6,500	This project will upgrade the drainage system in Area 13 to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Area 2A - Location 1	Reserve	-	-	-	-	500	500	This project will upgrade the drainage system in Area 2A to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Area 8 - Location 1	Reserve	-	-	-	-	500	500	This project will upgrade the drainage system in Area 8 to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Citywide Drainage Master Plan Update	Reserve	600	-	-	-	-	600	This project will update the 2009 drainage master plan study to guide future renewal and upgrade plans to the drainage system to improve level of service.
	Drainage Control System Upgrades	Reserve	32	-	-	-	-	32	This project provides for the renewal and upgrade of drainage control systems to maintain operational reliability of drainage lift stations within the system.
	Drainage Infrastructure Renewal	Reserve	2,950	3,060	3,060	3,060	3,060	15,190	The drainage system requires ongoing rehabilitation to ensure system reliability. This includes inspections, assessments, cleaning, replacement and rehabilitation on pipes, service connections, and manholes.
	Drainage Lift Station Renewal	Reserve	200	200	200	200	200	1,000	Drainage pumping stations are aging and require upgrading to restore or improve level of service and to reduce emergency repair costs. This program will include assessment, pre-design, design, rehabilitation, and/or upgrades of existing pumping stations.
	Drainage Lift Station Replacement	Reserve	-	-	-	690	-	690	The City's drainage pumping stations are aging and require replacement to restore or improve the level of service and function within the system.
	Dykes, Drainage Channels and Lake Improvements	Reserve	400	400	400	400	400	2,000	This program rehabilitates and improves the level of service of facilities such as dykes, channels, streams, lakes and ponds. Periodic assessments, repairs, modifications and improvements are required to ensure their integrity and capacity.

Service	Project/Program Name	Funding Source	2020	2021	2022	2023	2024	5-Year Total	Description
	Environmental Compliance Storm Retention Ponds	Reserve	50	-	-	-	-	50	During hot dry summers, City retention ponds can develop blue-green algal blooms that are unsightly and potentially dangerous to children and pets. Planting along the perimeter of the ponds will help to reduce the algae and access to the ponds.
	Rubber-Tired Excavator Backhoe	Reserve	450	-	-	-	-	450	This equipment supports activities that ensure that any water discharged has the least potential of process disruption and/or contamination to the environment.
<b>Total Drainage</b>			<b>18,682</b>	<b>9,860</b>	<b>19,810</b>	<b>7,350</b>	<b>7,660</b>	<b>62,912</b>	
<b>Total All Services</b>			<b>70,037</b>	<b>65,156</b>	<b>97,620</b>	<b>102,710</b>	<b>90,673</b>	<b>426,196</b>	

Table 81

## Utility Capital – Funding Sources (\$000s)

Funding Name	2020	2021	2022	2023	2024	Total
Service Agreement Fees (Utility)	3,200	3,510	28,500	34,080	35,450	104,740
Utility Reserve	66,837	61,646	69,120	68,630	55,223	321,456
<b>Total</b>	<b>70,037</b>	<b>65,156</b>	<b>97,620</b>	<b>102,710</b>	<b>90,673</b>	<b>426,196</b>

Table 82

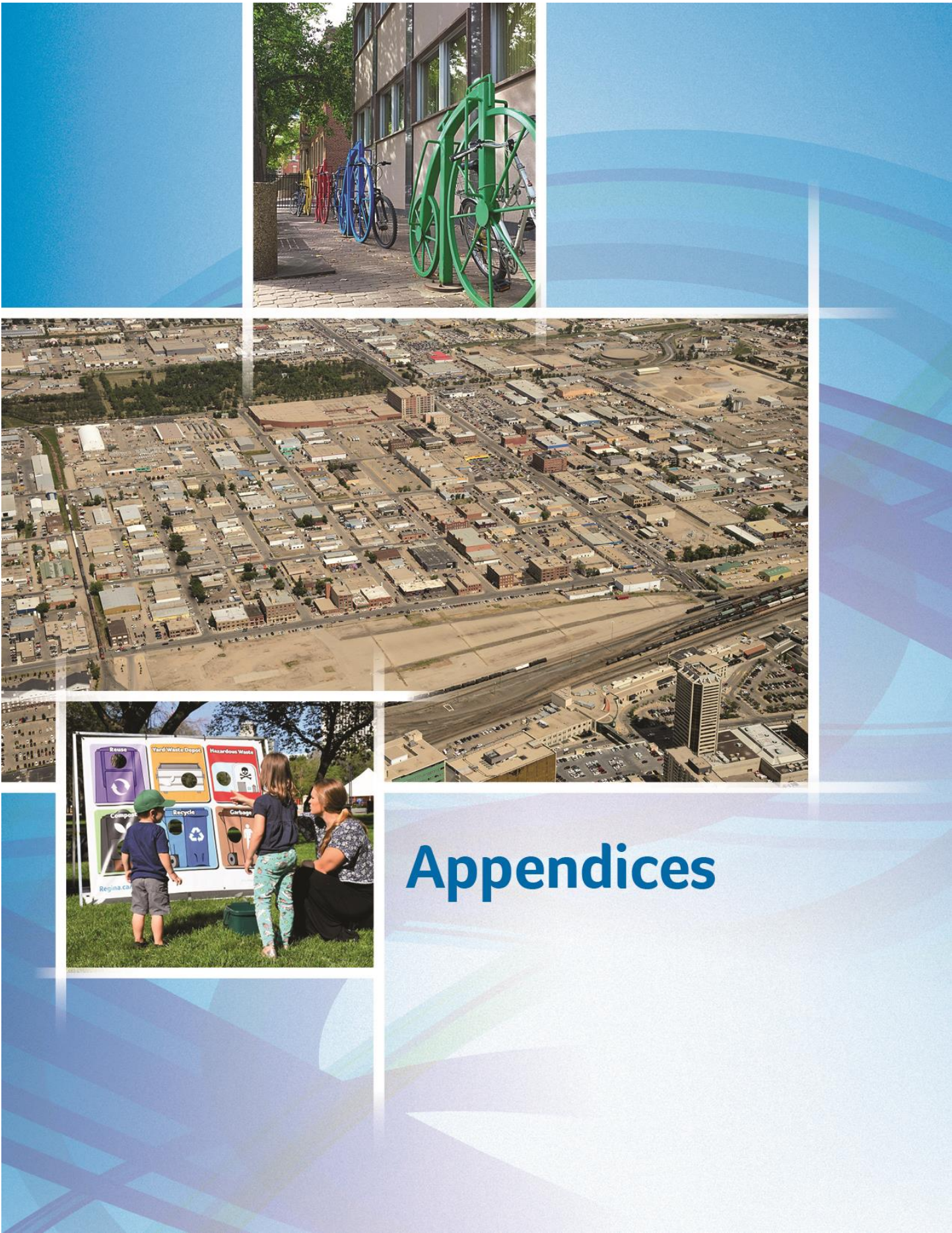
### Advance Approved Capital Projects and Programs – 2020 Budget

The 2020 Utility Capital Plan includes a program that requires advance approval for a portion of the program. This allows the City to commit the total cost of a project from tendering through to completion of the work while allowing flexibility in cash management. Administration is seeking approval for approximately \$21 million in capital funding for committed projects and programs for the 2020-2024 Utility Capital Plan.

<b>Committed Projects</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>5 Year Plan</b>
Wastewater Infrastructure Renewal	10,310	10,310	-	-	-	20,620
	<b>10,310</b>	<b>10,310</b>	-	-	-	<b>20,620</b>

Table 83





# Appendices



## Appendix A – Financial Structure, Policy and Process

### Fund Structure

The City of Regina uses fund accounting to separate the general City operations from areas where the cost of providing a service is fully recovered from revenues associated with the service. There are three primary funds:

- **General Fund:** This fund is used to track those services that are supported, in full or in part, by property tax revenues. The vast majority of services provided by the City of Regina are supported by the General Fund, which has both operating and capital components.
- **Utility Fund:** This fund is used to track those revenues and costs associated with the delivery of water, wastewater and drainage services, which operate on a full cost recovery basis, including the cost of renewing the infrastructure required to deliver the service. The Utility Fund has both operating and capital components.
- **Costing Fund:** This fund is used to track the costs associated with the delivery of services between City departments and allocate them appropriately. For example, the cost of vehicles and equipment for a service is planned and budgeted by the Fleet department but allocated to whichever department uses the equipment. As a budgeting practice, the stand-alone costs of providing these services are tracked through costing funds. Budgets for costing funds are presented in association with the department providing the costed service. Once approved, these costs are then allocated to the budget of the department using the service. These costs are exclusively operating costs.

### Department/Fund Relationship

The funds and the divisions that they support are defined in below.

Division	General Fund	Utility Fund
Officers of Council	*	
Financial Strategy & Sustainability	*	*
Citizen Experience, Innovation & Performance	*	*
City Planning & Community Development	*	*
Citizen Services	*	*
Police	*	

Table 84

As a public institution, the City of Regina has an obligation to develop its annual budget within established policy boundaries and with attention to best practices in public finance. The City develops and presents its budget in accordance with standards established by the Public Sector Accounting Board (PSAB) and the Government Finance Officers Association (GFOA). The budget process is guided by a number of internal policies and practices, and by the City's planning framework, which set the boundaries within which any budget must be developed. These include:

- Basis of Budgeting
- Financial Policies
- Budget Process

### Planning Framework

The City of Regina has established a planning framework that integrates long-term vision with achievable, planned change and the ongoing delivery of services to residents. The framework applies to all services, regardless of whether the activity is part of the General Fund or the Utility Fund.

As depicted above, the driver for all planning and service delivery activity is the City Vision, Community Priorities and the OCP. These are addressed over time through the following:

- More refined long-term planning, primarily for specific services, which often takes the form of master plans. These plans identify a long-term view for developing specific services to achieve the policies and objectives outlined in the OCP. They often include long-term financial implications
- The Strategic Plan, which is a specific four-year chunk of work the City decides to undertake to advance our capacity to deliver the OCP. This may include the developing of specific long-term plans and policies, improving systems and tools, and so on
- The delivery of services to residents through the implementation of policies and defined levels of service
- The delivery of business plans, which are the annual plans for the work that needs to get done (including the budget for that work). These will include any work driven by the Strategic Plan and service delivery plans
- Implementation of the planned work.

The entire planning and delivery process is overlaid with financial planning and an analysis of the financial implications of various planning and implementation choices. The process also includes ongoing performance monitoring and reporting at all stages. This information is used to adapt and refine plans or to ensure appropriate resourcing so that expectations are met.



### Basis of Budgeting

#### Basis of Presentation

The City of Regina is a diversified municipal government institution which provides a wide range of services to its citizens, including police, fire and public transit, and water. For management reporting purposes, the City's operations and activities are organized and reported by funds. Funds are created for the purpose of recording specific activities to meet certain objectives in accordance with special regulations, restrictions or limitations. As previously noted the City maintains three funds (General, Utility and Costing Funds).

#### Basis of Accounting

Basis of accounting refers to the time at which revenues and expenditures or expenses are recognized in the accounts and reported. The City of Regina uses the accrual basis of accounting and 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.

Property tax revenues are considered measurable and available when collected and recognized as revenue at that time. Licences, permits, fines, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Government grants and transfers are recorded as revenue when the transfer occurs and/or all eligibility criteria have been met and a reasonable estimate of the amount can be made.

Capital assets are accounted for at the total cost including acquisitions, construction, and development costs. In 2015, the City of Regina began budgeting for multi-year capital projects over the time required to complete the projects. Prior to

2015, the full cost was budgeted for in the first year of the project, resulting in a capital carry forward to support the future year costs. The new method recognizes the multi-year commitment associated with the project and increases the assurance among bidders that the City will fund the entire project.

## Financial Policies

### Financial Policies Framework

In anticipation of the development of the City's long-range financial plan, a financial policy framework has been established. The framework sets out principles and benchmarks to help guide Administration in making recommendations to Council on decisions related to financial planning and oversight at the City of Regina.

The goal of the Financial Policies Framework is to place the City's finances on a sound and sustainable footing so that financial, service and infrastructure standards can be met without resorting to unplanned or excessive increases in rates, fees and service charges or disruptive cuts in services. In addition, the financial policies are a means to develop the teams, tools and processes to help ensure the sustainable delivery of reliable services over the long term as identified in the Strategic Plan.

### Key Principles

The framework supports the following overall financial principles.

### Growth and Development

Growth includes capital projects and operating costs related to the expansion within the City. *The Planning and Development Act* permits the City to apply development charges to fund the growth portion of new infrastructure required to support new development. Development charges consist of provincially legislated Service Agreement Fees and Development Levies that can be collected at the time of development. Development charges can also include off site levies and any other growth-related charges that may relate to development. This new infrastructure must be maintained by the City, resulting in the need for an increased operating budget. While new residents bring in more taxation, the increased revenue may not always cover the increased operating cost.

### Strategic Initiatives and Enhancements

The Strategic Planning Framework is designed to appropriately phase in the implementation of the OCP. Strategic initiatives include capital projects and short term operational projects that are undertaken in response to the Strategic Plan. From time to time, long-term operational projects are included within the Strategic Plan but these would be considered only from the perspective of capacity and resource management implications.

### Debt

Debt includes long-term debt and capital lease obligations. All debt issued must meet the requirements of *The Cities Act*, the municipal debt limit established by the Saskatchewan Municipal Board, and The Regina Administration Bylaw No. 2003-69. As stipulated in *The Cities Act*, long-term debt obtained for the purpose of financing capital assets should be used for that purpose and, if not used immediately, should be made available when needed for the asset obtained for. If a borrowing was subject to a public vote (i.e. referendum), it must be used only for the purpose indicated. The City issues debt that is repaid from a variety of sources including water rates, wastewater rates, drainage rates, development charges, provincial/federal gas tax, property taxation and local improvements. Debt repayment must be planned and made through the operating budget. The City's debt limit may be increased pending application to and approval by the Saskatchewan Municipal Board.

### Investments

Municipalities are faced with restrictions on the type and duration of investments they may make of any funds not immediately required to meet current operating or capital needs. These funds may include reserve funds, proceeds from debentures, or other monies not immediately required for the ongoing operations of the City. Earnings may be credited to each fund in proportion to the amount invested from it, where this is feasible and authorized.

### Operating Surplus/Deficit

Saskatchewan municipalities are not permitted to budget an operating deficit. Any operating surplus in a given year is allocated to the General Fund Reserve in accordance with the City's Administration Bylaw 2003-69. Operating deficits, if

not funded from other sources within the year, must be funded within the next year's budget. Staff will report to Council on the status of spending against budget and provide forecasts at least mid-year, identifying any actions that may be required to eliminate a potential deficit.

### Budgeting

Council is required to approve a balanced budget. Assumptions made in the development of the annual budget and their associated risks are disclosed in the budget documents. Council also approves a capital budget that identifies the cost and nature of projects that will be undertaken during the year, how they will be funded, and a forecast of the cost of projects with related funding for the next four years. Capital and operating spending against budget is reported to Council mid-year with adjustments identified throughout the year.

### Revenues – User Fees and Service Charges

Municipal services that benefit defined users shall be funded by collecting fees and service charges that are at or approaching full cost recovery.

### Revenues – Taxation

The City has several taxation revenue sources, some of which include amusement tax and property tax. Property taxes are calculated utilizing assessment of property values provided by the City of Regina on a four-year basis, multiplied by a provincial percentage to arrive at a taxable value. The taxable value is then multiplied by a percentage of the mill rate times the mill factor and any adjustments added.

### Revenues – Non-recurring revenues

From time to time, Federal and Provincial governments may provide funding to municipalities that is for a specified purpose (such as an infrastructure project) or that is available only for a specified period (usually one year). Similarly, a municipality may receive a financial gain when it sells an asset or enjoy a windfall as a result of some unique transactions or events. The nature of these non-recurring revenues can vary significantly, but overall a municipality has little control over the amount, timing or conditions associated with receiving them. Careful attention needs to be paid to ensure ongoing government operations do not rely on these types of revenues for support of ongoing expenditures, or shortfalls will inevitably occur that put upward pressure on future property taxes and/or user fees.

### Program and Services Review

All programs and services are subject to periodic internal and external review, driven by the OCP. The corporate strategy breaks down the OCP into manageable five-year strategic plans. Day-to-day service delivery encompasses things that need to be done now and will need guiding reference from the OCP on a more regular basis. The City Manager will report to Council on performance against the OCP and other established guidelines on a consistent basis.

### Reserve Fund Management

Reserve funds are a critical component of the City's long-range financial planning. They are used to provide tax rate and user rate stability by smoothing the effect of variable or unanticipated expenditures or revenues, to provide funding for one-time or short-term requirements, to provide for future replacement or acquisition of capital assets, and to provide the flexibility to manage debt within the City's Debt Management Policy.

A reserve is established by Council for a specific purpose. A reserve does not need to relate to any particular asset and there is not always a requirement for the reserves to earn interest. Reserves are created either through a planned contribution established in the budget process or through the transfer of unspent funds at the end of a year. Any transfer of unspent funds at year-end must be authorized by Council or existing Bylaw. If approved by Council, investment income generated by reserve funds must be accumulated in the fund and accounted for as part of it.

### Capital Project Financial Control Policy

A capital plan is prepared annually and includes a capital budget for the current year, approved by Council, and a four-year capital forecast. The capital budget includes capital projects and programs approved for expenditure with related funding sources. The capital budget may include capital projects and programs or project phases that extend over multiple years. The capital forecast represents the projection of expenditures and financing sources that are not included in the capital budget but are planned over the next four years. Financial variance reports will report spending plan variances to the Executive Leadership Team.

## Financial Condition

The Public Sector Accounting Board (PSAB) 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 and the City's ability to meet service commitments to the public and financial obligations to creditors, employees and others. It takes into account sustainability, flexibility and vulnerability.

1. **Sustainability** is the degree to which a government can maintain existing programs and meet existing creditor requirements without increasing the relative debt or tax burden on the economy.
2. **Flexibility** is the degree to which the City can increase its financial resources to respond to rising commitments, by either expanding its revenues or increasing its debt burden.
3. **Vulnerability** is the degree to which a government is dependent on, and therefore vulnerable to, sources of funding which are 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.

## Credit Rating

A credit rating is a forward-looking opinion provided by an arm's-length organization, such as Standard & Poor's, about a borrower's overall creditworthiness. 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 it borrows money. Standard & 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 Standard & Poor's credit rating is **AAA (Positive)**, the highest rating assigned by the firm.

Regina has received at least a AA credit rating since its first one was issued in 1989. According to Standard & Poor's, this consistently strong rating is reflective of the City's ongoing commitment to strong, reliable and prudent financial management practices which will aid in the continued success of maintaining a financially sound future for the citizens of Regina. A AAA rating means that S&P Global believes the City has extremely strong capacity to meet its financial commitments.

This top tier credit rating bodes well for the City's long-term financial future as the higher the credit rating, the lower its borrowing costs will be, leaving more funds available to pay for services.

It is fundamentally important that the City continue its strategy of conservative financial management. It must monitor debt levels regularly to maintain a sound financial position and strong credit rating. Effective debt management and a well-developed debt policy will help maintain the City's positive financial reputation, facilitate borrowing and ensure competitive rates for the City.

## Budget Process

As prescribed under *The Cities Act, Section 128*, Council adopts an operating and a capital budget for each fiscal year. Currently, the operating budget for the City is prepared on an annual basis and the capital budget follows a multi-year approach by developing and approving a five-year capital plan.

The budget process at the City of Regina begins with strategic and business planning and ends with a Council-approved plan for the upcoming year.

## Call for Budget

Each year, the Executive Leadership Team issues the call for budgets. Departments receive direction to guide the development of annual budgets. This often involves submitting business cases which outline short-term and long-term costs, benefits and implications of investing or not investing in a particular service, initiative, or piece of equipment or infrastructure. Once departmental budgets are prepared, senior administration reviews and recommends a proposed budget for Council's consideration.



### Service Partners

The City's Service Partners include the Regina Police Service, Regina Exhibition Association Limited (REAL), the Provincial Capital Commission to fund Wascana Centre Park and Economic Development Regina Inc. (EDR). The funding requests form part of the City's annual budget.

### Council's Role

The proposed annual budget is based on recommendations from various city departments and service partners which are reviewed and finalized by senior administration. The annual budget reflects Administration's best advice on how to achieve Council's policy and service priorities, given the City's current resources. Ultimately, Council determines the programs and levels of service which will be included in the annual Budget.

### Public's Role

Members of the public are encouraged to become engaged in the budget process by reviewing the 2019 Budget posted on Regina.ca, speaking with their Councillor, and/or making a presentation to Council when the Budget is debated.

### Summary

The budget for the next fiscal year is legally enacted by City Council through the approval of the recommendations presented by the administration, along with any applicable amendments, to the budget. Throughout the year, Administration may make expenditures which are included in the operating or capital budget and authorized by Council, are for an emergency or are legally required to be paid.

At the end of the year, operating surpluses are transferred to the General Fund Reserve. Unspent capital funding is carried forward to be spent in the following year.

## Appendix B – Utility Rate Policies

In 2005, the Provincial government adopted new regulations in Part V.1 of *The Cities Regulations* regarding Public Reporting on Municipal Waterworks. The regulations apply only to waterworks, however, since the Utility includes water, wastewater and drainage services, the information is provided for the entire Utility.

The requirements include information on the rate policy and capital investment strategy as adopted pursuant to sections 22.3 and 22.4 of the regulations. A financial overview is also required. The data outlined in the regulations is included in the Utility Fund Revenues below. The regulations also require a comparison of the Utility revenues to expenditures and debt payments, which are expressed as a ratio in accordance with the following formula:

$$\frac{\text{Revenues}}{\text{(Expenditures + Debt Payments)}}$$

For 2020, as per the definitions in the regulations, the ratio for the Water and Sewer Utility is 1.42, which is based on revenues of \$142.3 million, expenditures of \$83.3 million and debt repayments of \$5.1 million. In accordance with the definition in the regulations, expenditures include the interest cost on the debt, while debt payments are the principal repayments on the debt. The ratio of greater revenues to expenditures allows the City to invest in its 25-year capital program and serves to moderate the need for dramatic rate increases in any given year.

Section 22.3 of *The Cities Regulations* requires Council to adopt a rate policy that sets out the rates or fees that consumers will be charged for the use of water. The policy must include the method used to determine those rates or fees. Utility rates are to be established so they are sufficient to fully fund operating costs, interest costs, debt repayments, capital requirements and transfer policies, taking into account the operating and infrastructure requirements of the Utility to meet its service goals. The objectives for the Utility's rate structure are:

- Financial Self Sufficiency – Utility rates must generate enough revenue to meet all short-term and long-term operating and capital costs.
- Conservation – Utility rates should encourage customers to use water responsibly.
- Reduction of Peak Demand – Utility rates should encourage water conservation during summer months, reducing the need for infrastructure investment and higher rates.
- Equity – Utility rates should result in a charge to customers according to the cost of services used.

In the setting of rates, the Utility must present a balanced budget, with any surplus transferred to the General Utility Reserve. The purpose of the reserve is to provide a source of financing for capital projects and funding emergency expenditures.

The Budget for 2020 is set at \$53.8 million and is transferred to the General Utility Reserve. An overall requirement for capital funding is set through the Utility Model. Utility rates are set to provide sufficient surpluses to cover the capital costs over the next 25 years.

In the event that the Utility incurs an operating deficit in a given year, the deficit would be funded from the reserve.

The Utility Operating Expenses include an access fee, which is a transfer to the City's General Operating Fund. Any organization or utility operating in a municipality would be required to pay either property taxes or an access fee for the rights to use or access civic assets. Policies on these types of fees vary between cities. Calgary's Utility pays 10% of revenue plus a 10% return on equity. Saskatoon's Utility pays a franchise fee based on 10% of revenue. Winnipeg's is also 10%, with dividends paid. Moose Jaw's rate is 5% of revenue. Regina's transfer is the total of:

- 7.5% of the previous year's budgeted revenues for billed water consumption, wastewater charges and drainage infrastructure levy

- The amount of \$675,000, estimated to be three-sevenths of the Goods and Services Tax (GST) rebate received by the Utility. This amount is the additional rebate provided by the federal government starting in 2004.

For 2020, these amounts total \$10.4 million.

The Utility Operating Expenses also include a Utility Administration Charge, which is an approximate measure of corporate administration costs attributable to the Utility. It is calculated as 5% of the budgeted utility revenues for the previous year. Most corporate functions, including City Council, Committees, Office of the City Manager, Human Resources, City Solicitor's Office, Office of the City Clerk and Finance, are involved in activities related to the Water and Sewer Utility. The percentage transfer is used in lieu of a more detailed cost allocation process. A more detailed process would still involve arbitrary decisions and would significantly increase the effort and cost required compared to the current policy. The total charge for 2019 is \$6.6 million.

## 2020 Detailed Water, Wastewater and Drainage Rates

### Water Revenue Summary

The rate structure for water includes a base fee that varies according to the size of the water meter. The variation in the base rate is based on a schedule recommended by the American Water Works Association (AWWA). The ratios for the base rate are provided in the Utility Rate Policy and are based on meter size.

The rate structure for water also includes a uniform rate for each cubic metre of water consumed. For water, the uniform rate is applied to all consumption. The impact of the proposed rate increase on the base fee and consumption water rates is shown in table 85.

Water Rate Schedule	AWWA Standard Ratio	Approved Rate Schedule (\$)	Proposed Rate Schedule (\$)	
Daily Base Fee:	2019		2020	2021
15 mm/18 mm water meter	1.0	0.83	0.85	0.88
25 mm water meter	1.4	1.16	1.19	1.23
40 mm water meter	1.8	1.49	1.53	1.58
50 mm water meter	2.9	2.41	2.47	2.55
75 mm water meter	11	9.13	9.35	9.68
100 mm water meter	14	11.62	11.90	12.32
150 mm water meter	21	17.43	17.85	18.48
200 mm water meter	29	24.07	24.65	25.52
Volume Charge:				
Charge per m3		1.98	2.04	2.10

Table 85

### Wastewater Revenue Summary

The rate structure for wastewater includes a base fee that varies according to the size of the water meter. The variation in the base rate is based on the schedule recommended by the AWWA. The ratios for the base rate are provided in the Utility Rate Policy and are based on meter size. The rate structure for wastewater also includes a uniform rate for each cubic meter of deemed wastewater flow. The deemed volume is a percentage of water consumption.

- For residential customers, the wastewater volume is 82% of water consumption.
- For multiple unit residential properties, the percentage is 95% of water consumption.
- For institutional, commercial and industrial properties, the percentage is 98% of water consumption.

Wastewater Rate Schedule	AWWA Standard Ratio	Approved Rate Schedule (\$)	Proposed Rate Schedule (\$)	
Daily Base Fee:	2019		2020	2021
15 mm/18 mm water meter	1.0	0.64	0.66	0.68
25 mm water meter	1.4	0.90	0.92	0.95
40 mm water meter	1.8	1.15	1.19	1.22
50 mm water meter	2.9	1.86	1.91	1.97
75 mm water meter	11	7.04	7.26	7.48
100 mm water meter	14	8.96	9.24	9.52
150 mm water meter	21	13.44	13.86	14.28
200 mm water meter	29	18.56	19.14	19.72
Volume Charge:				
Charge per m3		1.76	1.81	1.86

Table 86

### Drainage Infrastructure Levy Revenue Summary

The rate structure for the storm drainage infrastructure levy is based on the size of the property, with larger properties paying a higher levy. The ratios, approved by City Council in 2001 (CR01-189), are provided in the Utility Rate Policy. The drainage levy applies regardless of whether the property is connected to the water or wastewater systems.

Regardless of actual property size, the rate for properties up to 1,000 m<sup>2</sup> is applied to all locations designated as standard residential properties.

The impact of the proposed rate increase on storm drainage rates is shown in table 87.

Storm Drainage Rate Schedule	Rate Ratio	Approved Rate Schedule (\$)	Proposed Rate Schedule (\$)	
Daily Base Fee:		2019	2020	2021
0 to 1,000 m <sup>2</sup>	1.0	0.55	0.57	0.59
1,001 to 3,000 m <sup>2</sup>	2.0	1.10	1.14	1.18
3,001 to 5,000 m <sup>2</sup>	4.0	2.20	2.28	2.36
5,001 to 7,000 m <sup>2</sup>	6.0	3.30	3.42	3.54
7,001 to 9,000 m <sup>2</sup>	8.0	4.40	4.56	4.72
9,001 to 11,000 m <sup>2</sup>	10.0	5.50	5.70	5.90
11,001 to 13,000 m <sup>2</sup>	12.0	6.60	6.84	7.08
13,001 to 15,000 m <sup>2</sup>	14.0	7.70	7.98	8.26
15,001 to 17,000 m <sup>2</sup>	16.0	8.80	9.12	9.44
17,001 to 19,000 m <sup>2</sup>	18.0	9.90	10.26	10.62
19,001 to 21,000 m <sup>2</sup>	20.0	11.00	11.40	11.80
21,001 to 23,000 m <sup>2</sup>	22.0	12.10	12.54	12.98
23,001 to 25,000 m <sup>2</sup>	24.0	13.20	13.68	14.16
25,001 to 27,000 m <sup>2</sup>	26.0	14.30	14.82	15.34
27,001 to 29,000 m <sup>2</sup>	28.0	15.40	15.96	16.52
29,001 to 31,000 m <sup>2</sup>	30.0	16.50	17.10	17.70
Over 31,000 m <sup>2</sup>	32.0	17.60	18.24	18.88

Table 87

## Appendix C – General Fund Reserve Breakdown and Description

The City of Regina has established reserves to support the long-term financial needs of the organization's operating and capital programs. These reserves ensure that the City can continue to offer services to residents for both short- and long-term. All City reserves are established by Council through bylaw. They are subject to established financial policies regarding use and financial minimums and maximums.

### Reserve Descriptions

In accordance with Schedule A of The Regina Administration Bylaw, Bylaw No. 2003-69, the purpose and funding source of the City of Regina's reserves are described as follows:

#### Asphalt Plant Reserve

The Asphalt Plant Reserve funds the capital requirements and maintenance costs of the asphalt plant. It is funded through the net revenue generated from asphalt plant operations after deducting the cost of producing the asphalt and other expenditures related to the asphalt plant operations.

#### Asset Revitalization Reserve

The Asset Revitalization Reserve funds the City's strategic capital priorities to manage growth and revitalization. The major source of funding is interest revenue earned over the budgeted earnings in the annual operating budget.

#### Cemetery Reserve

The Cemetery Reserve is funded through a transfer of surpluses from cemetery operations, while any operating deficits are withdrawn from the Reserve to fund the shortfall. The Cemetery Reserve is used to fund capital expenditures for the cemeteries.

#### Community Investments Grants Reserve

The Community Investments Grants Reserve is funded from unused, but approved, community investment funding. Reserve funding is used to pay for Council-approved community investments.

#### Elections and Property Reassessment Reserve

The Elections and Property Reassessment Reserve is funded through annual operating budgets to smooth the financial impact of operational expenditures that happen once every three to four years, such as municipal elections and property assessment revaluations.

#### Employer Provided Parking Reserve

The Employer Provided Parking Reserve is funded from parking fees paid by employees. The net fees, after deducting operating costs, are transferred to the Reserve to fund capital requirements for the parking facilities, which includes the City Hall parkade and employee parking lots at other civic facilities.

#### Fleet Replacement Reserve

The Fleet Replacement Reserve is used to fund the replacement of vehicles and equipment for the civic, transit, fire and small tools fleets, including support vehicles. It is not used to purchase new equipment to expand the fleet. Additional equipment is funded separately through the capital program. The amount transferred to the reserve each year is the equivalent of the depreciation charged on the existing fleet of vehicles and equipment.

#### General Fund Reserve

The General Fund Reserve is the primary general purpose reserve maintained by the City to cover unforeseen or emergency circumstances or to take advantage of opportunities. Its major sources of funding include any operating surplus and unexpended capital funds originally sourced from the Reserve.

#### Golf Course Reserve

The Golf Course Reserve is used to fund capital expenditures for the City's golf courses and is funded through a transfer from the General Operating Budget. Operating surpluses and an allowance for administrative costs are transferred to the Golf Course Reserve. Conversely, any operating deficits are withdrawn from the Reserve to fund the shortfall.



### Land Development Reserve

The Land Development Reserve is funded through a transfer of surpluses from real estate operations. Conversely, any operating deficits are withdrawn from the Reserve to cover the shortfall. The funding is used for land development projects within the City.

### Planning and Sustainability Reserve

The Planning and Sustainability Reserve is used to fund planning and sustainability capital projects. The Reserve funding comes from the year's net operating revenue and expenditures from the Planning and Sustainability Department fee-for-service development activities. Conversely, any operating deficits are withdrawn from the Reserve to fund the shortfall.

### Regina Police Service General Reserve

The Regina Police Service General Reserve is used to fund one-time operating expenditures included in the budget and transfers to fund capital projects requested by the Board of Police Commissioners and approved by Council. The Reserve is funded with the net revenue from the Regina Police Service's annual operating budget and unexpended capital funds from projects that are either completed or not proceeding.

### Regina Police Service Radio Equipment Reserve

The Regina Police Service Radio Equipment Reserve funds expenditures related to the operation, capital and maintenance of the civic radio system. This reserve is funded through net revenue from the annual operating budget of the Regina Police Service Communication Technology Unit (also known as the Radio Shop).

### Regina Revitalization Initiative Stadium Reserve

The Regina Revitalization Initiative Stadium Reserve is used to fund capital projects related to Mosaic Stadium and smooth stadium operating requirements. This reserve is funded through net revenues received for the Regina Revitalization Initiative Stadium operations, as well as the approved property tax allocation, stadium tenant lease payments and facility fees charged for events at the stadium.

### Social Development Reserve

The Social Development Reserve provides grant funding for affordable housing developments in accordance with the Housing Incentives Policy or other Council approved housing initiatives. This reserve is funded through Council approved transfers to fund affordable housing initiatives.

### Solid Waste Reserve

The Solid Waste Reserve is funded through a transfer of surpluses from Landfill and Waste Diversion operations. Conversely, any operating deficits are withdrawn from the Reserve to fund the shortfall. It is also used to fund capital expenditures for Landfill Operations, Solid Waste Collection and Waste Diversion.

### Technology Reserve

The Technology Reserve is funded from the net revenue from print services. These services are budgeted to provide a small surplus to fund the replacement of equipment for print services operations, and if required, offset a shortfall in the operation of the services.

### Winter Road Maintenance

The Winter Road Maintenance Reserve covers the difference between the budgeted amount for the Winter Road Maintenance Program and actual expenditures. Over-expenditures are funded from the Reserve and under-expenditures are transferred to it. The program provides a range of services such as snow clearing, ice shaving, road salting and sanding and the operation of the City's snow storage site.

