



Executive Committee

**Wednesday, June 8, 2022
9:00 AM**

Henry Baker Hall, Main Floor, City Hall



OFFICE OF THE CITY CLERK

**Public Agenda
Executive Committee
Wednesday, June 8, 2022**

Approval of Public Agenda**Minutes Approval**

Minutes of the meeting held on May 25, 2022

Administration Report

EX22-73 2021 City of Regina Annual Report and Public Accounts

Recommendation

The Executive Committee recommends that City Council:

1. Approve the draft 2021 City of Regina Annual Report as outlined in Appendix A;
2. Approve the draft 2021 Public Accounts as outlined in Appendix C; and
3. Approve these recommendations at its meeting on June 15, 2022.

Resolution for Private Session

AT REGINA, SASKATCHEWAN, WEDNESDAY, MAY 25, 2022

AT A MEETING OF EXECUTIVE COMMITTEE
HELD IN PUBLIC SESSION

AT 9:00 AM

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

Present: Councillor Shanon Zachidniak, in the Chair
Mayor Sandra Masters
Councillor Lori Bresciani
Councillor John Findura
Councillor Bob Hawkins
Councillor Dan LeBlanc
Councillor Jason Mancinelli
Councillor Landon Mohl
Councillor Cheryl Stadnichuk
Councillor Andrew Stevens

Regrets: Councillor Terina Shaw

Also in Attendance: Interim City Clerk, Amber Ackerman
Council Officer, Tracy Brezinski
A/Interim City Manager, Kim Onrait
City Solicitor, Byron Werry
Chief Transformation Officer, Louise Folk
A/Executive Director, City Planning & Community Development, Deborah Bryden
Executive Director, Financial Strategy & Sustainability, Barry Lacey
Results Champion, Transformation Office, Carole Tink
Technology Champion, Transformation Office, Cara Simpson
Corporate Strategy and Performance Consultant, Ryan Gray
Manager, Budget & Long-term Financial Planning, Curtis Smith
Manager, Strategic Communications, Craig Lederhouse
Manager, Energy & Sustainability Solutions, Greg Kuntz
Manager, Environmental Services, Shelley Wellman
Manager, Assessment & Property Revenue Systems, Brenda Hutch
Senior Policy Analyst, Aaron Hertes
Senior Manager, Capital Growth & Operations, EPCOR, Vicki Campbell

APPROVAL OF PUBLIC AGENDA

Councillor Cheryl Stadnichuk moved, AND IT WAS RESOLVED, that the agenda for this meeting be approved, as submitted, at the call of the Chair, after making the following adjustments:

- Adding item EX22-72 - City of Regina Projects - Investing in Canada Infrastructure Program (ICIP) for urgent consideration by Executive Committee members;
- Withdrawing Josh Campbell, representing Wascana Solar Co-op, from the delegation list with respect to EX22-65 - Retrofit Rebate Program and replacing Josh Campbell's communication EX22-71 with the revised version provided.

MINUTES APPROVAL

Councillor Bob Hawkins moved, AND IT WAS RESOLVED, that the minutes for the meeting held on May 11, 2022 be adopted, as circulated.

ADMINISTRATION REPORTS, TABLED REPORTS AND COMMUNICATIONS

EX22-72 City of Regina Projects – Investing in Canada Infrastructure Program (ICIP)

Recommendation

The Executive Committee recommends that City Council:

1. Approve the use of the City's remaining funds under the *Investing in Canada Infrastructure Program* (ICIP) towards:
 - (a) the planning and development of an indoor aquatic facility for residents; or
 - (b) in the event that the Province of Saskatchewan requires that the remaining funds be allocated to Public Transit and Green Stream projects rather than Community, Culture & Recreation Stream projects, then towards the following three projects as described in this report:
 - (i) wastewater capacity upgrades;
 - (ii) Renewable Regina facility upgrades; and
 - (iii) pedestrian connectivity & transit enhancements.
2. Authorize the City Clerk to execute all agreements with the Government of Saskatchewan and Government of Canada upon review and approval of the City Solicitor.

Councillor Bob Hawkins moved that the recommendation contained in the report be concurred in after adding recommendation # 3 to read as follows:

3. Approve these recommendations at its meeting on June 1, 2022.

Tabling Motion

Councillor Dan LeBlanc moved that this report be tabled until after the mandatory recess to allow members time to review the report before consideration.

The tabling motion was put and declared CARRIED.

RESULT:	CARRIED [9 to 2]
MOVER:	Councillor LeBlanc
IN FAVOUR:	Councillors: LeBlanc, Findura, LeBlanc, Mancinelli, Mohl, Stadnichuk, Stevens, Zachidniak and Mayor Masters
AGAINST:	Councillors: Hawkins and Bresciani
ABSENT:	Councillor Shaw

EX22-65 Retrofit Rebate Program

Recommendation

The Executive Committee recommends that City Council:

1. Approve the creation and implementation of the Retrofit Rebate Program as outlined in this report which has the goal of reducing energy consumption, reducing greenhouse gas emissions and providing some financial assistance to residential property owners.
2. Approve the elements of the Retrofit Rebate Program that includes, at minimum, the following key elements as identified in this report and Appendix C of the report:
 - (a) participants in the City's Retrofit Rebate Program must already have an Application ID for the Federal Government's Greener Homes Grant Program;
 - (b) the portion of grant funds recipients of the City's Retrofit Rebate Program will receive will be contingent on the category of retrofit and the money received through the Federal Government's program;
 - (c) the maximum grant any recipient of the City's Retrofit Rebate Program will receive is \$5000;
 - (d) there is a potential that the number of applicants for the City's Retrofit Rebate Program will exceed 80 persons and/or their requested funds will exceed the total money the City has allocated for the Retrofit Rebate Program, and in such case the City will use a draw methodology to allocate the available funds to qualifying applicants; and
 - (e) the Retrofit Rebate Program will require verification of receiving the Greener Homes Grant to confirm that the retrofit(s) occurred.

3. Authorize Technology Champion, or designate, to create and implement the Retrofit Rebate Program, and to thereafter, approve application forms, negotiate, award, enter into an agreement, amend such agreements and to authorize any ancillary agreements or documents required to give effect to the Retrofit Rebate Program so long as such decisions and direction do not substantially change what is described in this report.
4. Approve these recommendations at its meeting on June 1, 2022.

Jason Breker, representing NRG Inspections, Regina, SK addressed the Committee.

Councillor Andrew Stevens moved, AND IT WAS RESOLVED, that the following communications be received and filed:

- **EX22-70 Stu Niebergall: Retrofit Rebate Program; and**
- **EX22-71 Josh Campbell: Retrofit Rebate Program.**

Councillor Andrew Stevens moved that the recommendation contained in the report be concurred in.

The motion was put and declared CARRIED.

RESULT:	CARRIED [Unanimous]
MOVER:	Councillor Stevens
IN FAVOUR:	Councillors: Stevens, Bresciani, Findura, Hawkins LeBlanc, Mancinelli, Mohl, Stadnichuk, Zachidniak and Mayor Masters
ABSENT:	Councillor Shaw

RECESS

Pursuant to the provisions of Section 33(2.1) of City Council's Procedure Bylaw No. 9004, a 15-minute recess was called.

The Committee recessed at 10:27 a.m.

The Committee reconvened at 10:42 a.m.

EX22-72 City of Regina Projects – Investing in Canada Infrastructure Program (ICIP)

Recommendation

The Executive Committee recommends that City Council:

1. Approve the use of the City's remaining funds under the *Investing in Canada*

Infrastructure Program (ICIP) towards:

- (a) the planning and development of an indoor aquatic facility for residents;
or
 - (b) in the event that the Province of Saskatchewan requires that the remaining funds be allocated to Public Transit and Green Stream projects rather than Community, Culture & Recreation Stream projects, then towards the following three projects as described in this report:
 - (i) wastewater capacity upgrades;
 - (ii) Renewable Regina facility upgrades; and
 - (iii) pedestrian connectivity & transit enhancements.
2. Authorize the City Clerk to execute all agreements with the Government of Saskatchewan and Government of Canada upon review and approval of the City Solicitor.

Main Motion

The main motion, as amended, was put and declared CARRIED.

RESULT:	CARRIED [Unanimous]
MOVER:	Councillor Stevens
IN FAVOUR:	Councillors: Stevens, Bresciani, Findura, Hawkins LeBlanc, Mancinelli, Mohl, Stadnichuk, Zachidniak and Mayor Masters
ABSENT:	Councillor Shaw

EX22-66 Hyperion Upgrade Consulting Approval**Recommendation**

The Executive Committee recommends that City Council:

1. Authorize the Executive Director, Financial Strategy & Sustainability or designate, to initiate a public procurement process to engage consulting and professional services over \$750,000 to support the modernization of the budget & forecasting system.
2. Authorize the Executive Director, Financial Strategy & Sustainability or designate, to negotiate, award, enter into an Agreement with the highest ranked proponent(s), to authorize any amendments to the Agreement that do not substantially change what is described in this report and to authorize any ancillary agreements or documents required to give effect to the Agreement.
3. Authorize the City Clerk to execute the necessary agreements after review and approval by the City Solicitor.

4. Authorize transfers in 2022 to the Hyperion Upgrade capital project from the Business Transformation capital project of up to \$350,000 and from the EBS Upgrade capital project of up to \$300,000.
5. Approve these recommendations at its meeting on June 1, 2022.

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

The motion was put and declared CARRIED.

RESULT:	CARRIED [Unanimous]
MOVER:	Councillor Mancinelli
IN FAVOUR:	Councillors: Mancinelli, Bresciani, Findura, Hawkins LeBlanc, Mohl, Stadnichuk, Stevens, Zachidniak and Mayor Masters
ABSENT:	Councillor Shaw

EX22-55 Transformation Office Quarterly Update

Recommendation

That Executive Committee receive and file this report.

Councillor Lori Bresciani moved that this report be received and filed.

The motion was put and declared CARRIED.

RESULT:	CARRIED [Unanimous]
MOVER:	Councillor Bresciani
IN FAVOUR:	Councillors: Bresciani, Findura, Hawkins LeBlanc, Mancinelli, Mohl, Stadnichuk, Stevens, Zachidniak and Mayor Masters
ABSENT:	Councillor Shaw

EX22-68 Economic and Preliminary 2023-2024 Budget Development Update

Recommendation

That the Executive Committee receive and file this communication.

Curtis Smith, Manager, Budget & Long-term Financial Planning, made a PowerPoint presentation, a copy of which is on file in the Office of the City Clerk.

RECESS

Pursuant to the provisions of Section 33(2.2) of City Council's Procedure Bylaw No. 9004, a 45-minute recess was called.

The Committee recessed at 12:00 p.m.

The Committee reconvened at 12:46 p.m.

(The meeting commenced in the absence of Councillor LeBlanc.)

Councillor Lori Bresciani moved that this communication be received and filed.

(Councillor LeBlanc returned to the meeting.)

The motion was put and declared CARRIED.

RESULT:	CARRIED [Unanimous]
MOVER:	Councillor Bresciani
IN FAVOUR:	Councillors: Bresciani, Findura, Hawkins LeBlanc, Mancinelli, Mohl, Stadnichuk, Stevens, Zachidniak and Mayor Masters
ABSENT:	Councillor Shaw

EX22-69 Disclosure of Toxic Spills and Leaks

Recommendation

That Executive Committee receive and file this report.

Councillor Andrew Stevens moved that this report be received and filed.

The motion was put and declared CARRIED.

RESULT:	CARRIED [Unanimous]
MOVER:	Councillor Stevens
IN FAVOUR:	Councillors: Stevens, Bresciani, Findura, Hawkins LeBlanc, Mancinelli, Mohl, Stadnichuk, Zachidniak and Mayor Masters
ABSENT:	Councillor Shaw

RECESS

Pursuant to the provisions of Section 33(2.1) of City Council's Procedure Bylaw No. 9004, a 15-minute recess was called.

The Committee recessed at 2:13 p.m.

The Committee reconvened at 2:29 p.m.

EX22-67 Property Tax & Utility Affordability Program

Recommendation

The Executive Committee recommends that City Council:

1. Authorize the City Manager, or designate, to implement the Low-Income Municipal Property Tax Deferral Program for senior citizens or people living with disabilities without interest as described in Appendix A.
2. Authorize the City Manager, or designate, to implement the Water Utility Rebate Program for senior citizens and/or people living with disabilities as described in Appendix B.
3. Authorize the City Manager, or designate, to implement the High-Efficiency Water Retrofits Program for low-income senior citizens or low-income people living with disabilities as described in Appendix C.
4. Delegate authority to the Executive Director, Financial Strategy & Sustainability, or designate, to negotiate, award, and enter into contracts, including any later amendments to the contracts, with plumbing contractors approved through a High-Efficiency Water Retrofits Program Request for Supplier Qualification (RFSQ) to be completed by end of Q4 2022.
5. Direct the City Clerk to execute contracts with approved plumbing contractors upon review and approval of the City Solicitor.
6. Approve a 0.5 per cent utility rate increase in the 2023 budget to finance the Water Utility Rebate Program.
7. Instruct the City Solicitor to prepare amendments to Bylaw No. 8942, being *The Regina Water Bylaw*, for consideration with the 2023 Budget to apply a \$0.01 daily fee on all water utility bills to finance the High-Efficiency Water Retrofits Program.
8. Instruct the City Solicitor to prepare a bylaw to establish the Low-Income Municipal Property Tax Deferral Program as described in Appendix A with property deferrals to commence in January 2023.
9. Instruct the City Solicitor to prepare amendments to Bylaw 2003-69, being *The Regina Administration Bylaw*, to remove penalties from deferred municipal taxes and remove conflicts between the Low-Income Municipal Property Tax Deferral Program and the City's Tax Installment Payment Plan (TIPPS) and Penalty Reduced Payment Plan (PRPP).
10. Instruct the City Solicitor to prepare amendments to Bylaw 8942, being *The Regina Water Bylaw*, to allow a \$0.66 daily credit and a \$1.32 daily

credit to be applied to water utility bills for program applicants who meet the criteria specified in Appendix B.

11. Instruct the City Solicitor to prepare any other amendments to Bylaws required to give effect to the recommendations in this report.
12. Remove items CR21-130 and CR21-141 from the outstanding items list for City Council.
13. Approve these recommendations at its meeting on June 1, 2022.

Councillor Dan LeBlanc moved that the recommendation contained in the report be concurred in.

Referral Motion

Councillor Bob Hawkins moved that this report be referred to the 2023 budget process.

The referral motion was put and declared LOST.

RESULT:	LOST [6 to 4]
MOVER:	Councillor Hawkins
IN FAVOUR:	Councillors: Hawkins, Findura, Mohl, and Mayor Masters
AGAINST:	Councillors: Bresciani, LeBlanc, Stadnichuk, Stevens, Mancinelli and Zachidniak
ABSENT:	Councillor Shaw

Main Motion

The main motion was put and declared CARRIED.

RESULT:	CARRIED [7 to 3]
MOVER:	Councillor LeBlanc
IN FAVOUR:	Councillors: LeBlanc, Bresciani, Mancinelli, Mohl, Stadnichuk, Stevens and Zachidniak
AGAINST:	Councillors: Hawkins, Findura and Mayor Masters
ABSENT:	Councillor Shaw

RESOLUTION FOR PRIVATE SESSION

Councillor John Findura moved, AND IT WAS RESOLVED, that in the interest of the public, the remaining items on the agenda be considered in private.

Councillor Cheryl Stadnichuk moved, AND IT WAS RESOLVED, that the Committee recess for 10 minutes.

The Committee recessed at 3:31 p.m.

Chairperson

Secretary



2021 City of Regina Annual Report and Public Accounts

Date	June 8, 2022
To	Executive Committee
From	Financial Strategy & Sustainability
Service Area	Financial Services
Item No.	EX22-73

RECOMMENDATION

The Executive Committee recommends that City Council:

1. Approve the draft 2021 City of Regina Annual Report as outlined in Appendix A;
2. Approve the draft 2021 Public Accounts as outlined in Appendix C; and
3. Approve these recommendations at its meeting on June 15, 2022.

ISSUE

The draft 2021 Annual Report, included in Appendix A, describes the corporation's service efforts and accomplishments from a financial and non-financial perspective. The 2021 Annual Report Highlights (Appendix B) provides a four-page summary of the Annual Report. The consolidated financial statements included within the Annual Report have been drafted by Administration according to generally accepted accounting principles as established by the Public Sector Accounting Board and have been audited by MNP LLP.

This report provides financial and non-financial historical information for the year ended December 31, 2021.

Appendix C includes the draft 2021 Public Accounts, which details major expenditures of the City of Regina, Regina Police Services, Regina Exhibition Association Limited, Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina Inc., Regina Downtown Business

Improvement District and Regina's Warehouse Business Improvement District for the 2021 year. Public Accounts provides a summary of City Council remuneration and expenses, grants, employee remuneration and expenses of \$50,000 or more.

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

IMPACTS

Financial Impact

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

Policy/Strategic Impact

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

OTHER OPTIONS

No other options apply.

COMMUNICATIONS

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

DISCUSSION

2021 Annual Report

The draft 2021 City of Regina Annual Report (Appendix A) provides an overview of the financial and non-financial accomplishments of the corporation for the previous year. Appendix B provides a four-page highlight document of the Annual Report.

Non-Financial Accomplishments

- Frost Winter Festival, a key 2022 initiative announced in December 2021. The project was led by the Regina Winter Festival Committee and service partners.
- Community Safety & Well-being Plan in collaboration with the Canadian Municipal Network on Crime Prevention, Regina Police Service and other community partners.
- \$7.8 million from the Government of Canada Rapid Housing Initiative supported development of a 29-unit permanent supportive housing facility that will serve some of Regina's most vulnerable residents.

- 2021 was an extraordinary year for community economic development. Close to \$3 billion of new private investment was announced within the Greater Regina area, including:
 - Red Leaf Pulp – wheat straw pulp mill.
 - Cargill – canola processing facility.
 - Viterra – canola crushing facility.
 - Federated Co-operatives Ltd. Integrated Agriculture Complex (including a renewable diesel facility and canola processing plant).

The City of Regina has participated in the Municipal Benchmarking Network Canada (MBN Canada) since 2015. Full details of the City's performance are available at mbncanada.ca. Data highlighted in the report shows that Regina has among the lowest operating costs per capita among MBN Canada participating cities.

Financial Highlights

The Annual Report includes the consolidated financial statements.

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

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

The financial statements present five key indicators about a government's finances (further described in Appendix D):

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

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

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

The Consolidated Statement of Financial Position focuses on the City's assets (financial and non-financial) and liabilities. The difference between liabilities and financial assets is the City's net financial assets, which represents available financial assets to support future services. Net financial assets result from cumulative revenue exceeding cumulative expenses. The City of Regina's 2021 net financial asset position is \$78.2 million.

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

Accumulated surplus is the amount by which all assets, including tangible capital assets, exceed liabilities. An accumulated surplus indicates a government has net resources (financial and physical) to provide services in future reporting periods. Conversely, an accumulated deficit indicates liabilities are greater than assets and the government has been financing annual operating deficits by borrowing. The City of Regina has an accumulated surplus of \$2.5 billion.

The City of Regina's accumulated surplus grew by \$88.5 million in 2021. This is attributable to an increased investment in tangible capital assets of approximately \$83.5 million as well as an increase in net financial assets of \$3.5 million.

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

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

Consolidated Statement of Operations and Accumulated Surplus

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

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

While the City shows an annual surplus of \$88.5 million, \$17.7 million was contributed assets, which are not cash, but rather tangible capital assets transferred from developers, and which the City now

maintains from future revenues. Second, there is a cash outflow of \$176.4 million to invest in tangible capital assets, which is not included as an expense, however, amortization of \$108.7 million is included.

Consolidated Statement of Cash Flows

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

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

Reconciling Our Budget

New this year is a "Reconciling Our Budget" section. This section is intended to describe the difference between how the City establishes its budget and how it reports the final year-end results on a consolidated basis. Two key documents produced by the City are the Budget Book that describes the plan for capital and operating in the upcoming year and the Annual Report that describes the actual year-end results achieved. The budget is presented on a "cash basis", which allows the City to clearly show the inflows and outflows of cash required to provide services, programs and infrastructure that are efficient, reliable and affordable. Preparing the budget in this manner provides a clear determination of the property tax required for the year.

The annual financial statements are prepared on an "accrual basis" to comply with financial reporting requirements established by the Public Sector Account Board. The reconciliation displays how the capital and operating budget and the budget for the consolidated entities are adjusted to meet the Public Sector Accounting Standards.

General Trust Fund

The City of Regina administers two trust funds (Perpetual Care Trust and Williamson Driver Award). Financial results for these funds are presented within the General Trust Fund Financial Statements. The assets, liabilities, revenues and expenses for the trust funds remain consistent with previous years and there are no significant changes to report as at December 31, 2021.

2021 Public Accounts

In compliance with provincial legislation and regulations, Public Accounts discloses financial information for 2021. Where applicable, the entity responsible for the expenditure is noted. The document includes entities accountable to and controlled or owned by the City. The Public Accounts is divided into four sections, see Appendix D for details.

DECISION HISTORY

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

Respectfully submitted,

Respectfully submitted,



Lorie Schmalenberg, Manager, Corporate Accounting

5/13/2022



Barry Lacey, Exec. Director, Financial Strategy & Sustainability

5/26/2022

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

ATTACHMENTS

Appendix A - Draft 2021 Annual Report

Appendix B - Draft 2021 Annual Report Highlights

Appendix C - Draft 2021 Public Account Report

Appendix D - Financial Statement and Public Account descriptions

2021 Annual Report

for the fiscal year ended December 31, 2021

City of Regina, Saskatchewan



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Prepared by City of Regina

- Financial Services
- Corporate Strategy & Performance
- Citizen Experience

Audited by:

- MNP LLP

DRAFT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Regina for its Annual Financial Report for the fiscal year ended December 31, 2020. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports. To be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily-readable and efficiently-organized annual financial report with content that conforms to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs.



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

**City of Regina
Saskatchewan**

For its Annual
Financial Report
for the Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO

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2021



Overview



Regina at a glance



..... Established as a city in 1903

Capital of Saskatchewan



The City of Regina maintains more than **100** parks and approximately **240,500** trees in public spaces, which is more than one tree per person.

182.4 km²
land area

\$284,700
2021 median housing price

Average house in Canada: \$713,500 (December 2021, Canadian Real Estate Association's House Price Index)



Household income per capita
(2021, Conference Board of Canada)

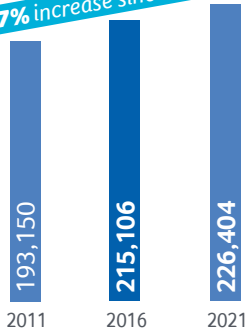
55.9K

1,226 km
of roads

City of Regina Population

(Statistics Canada)

17% increase since 2011



Regina Census Metropolitan Area (CMA)
263,659 residents
(2021 Conference Board of Canada)

39,605 residents identify as a visible minority
20,715 identified as having Aboriginal ancestry
36,910 immigrants



36.5
median age

2016 Census

577 m above sea level

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

2.49 million visits/stays per year
8000+ jobs into Regina economy
\$700 million
(2019, Economic Development Regina)

139,000
Total employment

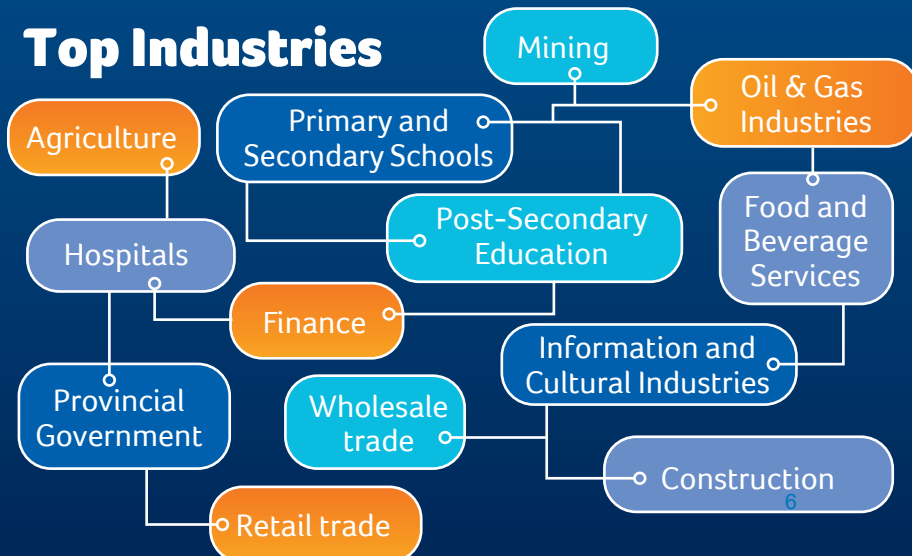
6.8%
Unemployment rate

Economy
Regina CMA
(As of Dec. 31, 2021, Conference Board of Canada)

3.1%
increase in real GDP

Consumer Price Index annual inflation of
2.4%

Top Industries



3 post-secondary institutions



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

Citizen Satisfaction & Budget Engagement

2021 Citizen Satisfaction Survey

The Citizen Satisfaction Survey explores how Regina residents feel about their city, from quality of life to municipal services, taxation and communications. The results help the City to understand what it is doing well and what needs improvement. In 2021, 800 Regina residents 18 and older completed the survey. A full report is available at [Regina.ca](https://regina.ca).

77%

rate the quality of life in Regina as good

62%

satisfied with the quality of services and programs provided by the City

48%

think they receive good value for their municipal tax dollars

80%

agree that a portion of today's property tax dollars should be allocated to help fund the cost of rebuilding infrastructure in the future

72%

satisfied with the overall quality of City communications

73%

agree Regina is on the right track to become a better city 10 years from now

63%

satisfied with level and quality of customer service provided by the City

62%

think the City effectively and efficiently delivers services on a daily basis

2021 Budget Survey

More than 2,500 residents participated in the consultation for the 2021 City Budget, offering feedback on budget priorities and considerations to help guide Council's decision-making.

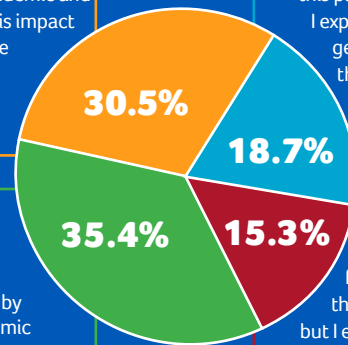
My household has...

Been negatively impacted financially by this pandemic and I expect this impact to continue over the upcoming year.

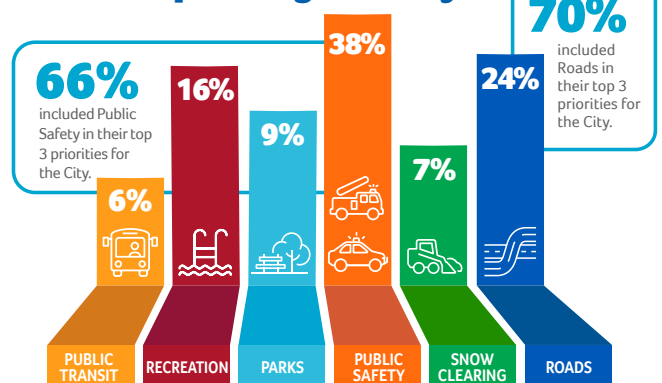
NOT been negatively impacted financially by this pandemic, but I expect things to get worse over the upcoming year.

NOT been negatively impacted financially by this pandemic and I expect that to continue.

Been negatively impacted financially by this pandemic, but I expect things to improve in the upcoming year.



Your #1 Spending Priority



While public health restrictions impacted how we gathered, COVID-19 did not stop the City from engaging in conversations with residents on policy and processes that impact our daily lives. Through responsive problem-solving, the City quickly adapted engagement practices to the virtual and digital space.

Message from the Mayor



June 15, 2022

Dear Regina residents,

On behalf of City Council, I am pleased to present the 2021 City of Regina Annual Report.

2021 was a year of laying the foundation for recovery as our city continued to navigate the pandemic, while ensuring proper investments and decisions were made to assist Regina in overcoming challenges and preparing for the future.

Last year, we announced nearly \$2 billion of new private investment into the Greater Regina Area. Companies such as Cargill, Viterro and Red Leaf Pulp announced major projects, while Samsung announced a new regional office and Brandt Group of Companies announced a major expansion of their workforce. These investments will create over 2500 direct and indirect jobs within our local economy. What these announcements show is that global companies see Regina's potential and they are creating a signal to others that Regina is the place to invest in.

The City of Regina also focused on delivering efficient and effective operations in 2021. With support from Deloitte, we completed phase one of our efficiency review. Six services were reviewed with an estimated efficiency savings of \$17.1 million annually. Fourteen opportunities were selected for implementation based on impact. City Administration will begin implementation on these opportunities in 2022. We are accountable to the residents of Regina, and we will work persistently to deliver the highest level of value for taxpayer dollars.

Last year, we were all called to bear witness to past harms done against Indigenous Peoples. We are on the path of seeking a better understanding of Indigenous culture and values. We are committed to advocating, supporting and taking action to facilitate Truth and Reconciliation. In 2021, City Council unanimously approved renaming Dewdney Pool and Park to Buffalo Meadows. In 2022, we will be rebuilding Reconciliation Regina and creating economic fairness through new Indigenous procurement policies. This fall, Regina will be hosting on September 29, Miyo-wîciwîtowin Day, a national event on Truth and Reconciliation to deepen our understanding about the history of Indigenous Peoples in Canada – we hope the community can join us.

We continue working on enhancing the quality of life and building a safer community for our residents. City Council approved the Community Safety and Well-being (CSWB) Plan in 2021. The CSWB Plan outlines a multi-year strategy to improve safety and well-being for Regina residents by focusing on six priority areas to address pressure points and social issues that present as barriers in our city. We look forward to working and engaging with the community in 2022 to ensure the successful implementation of the Plan.

As a resident of Regina, your ideas, concerns and feedback are crucial. I invite you to read more details about the City's performance in the pages of this document and to participate in the public engagement activities the City of Regina makes available throughout the year.

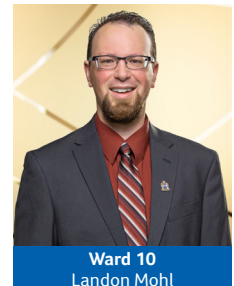
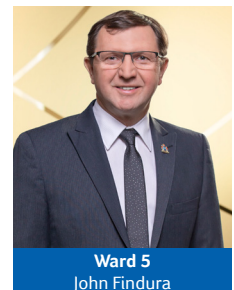
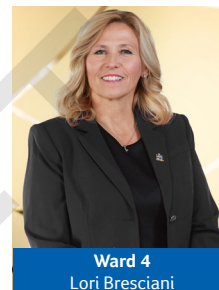
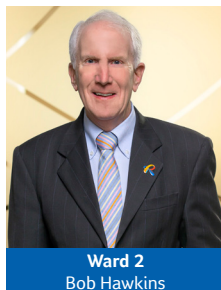
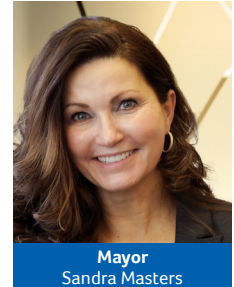
Sincerely,

A handwritten signature in black ink, appearing to read 'Sandra Masters'.

Sandra Masters
Mayor

Corporate Governance & Accountability

Regina's City Council (2020-24) is comprised of a mayor and 10 City Councillors, each elected for a four-year term. City Council is responsible for providing policy direction for the City, setting long-range strategic priorities and approving the civic operating, capital and utility budgets. Council direction supports the continued delivery of municipal services and City-specific plans, programs and initiatives to drive community growth, economic development and quality of life.



Boards, Committees & Commissions

Regina's decision-making structure is handled through a committee system as outlined in the *Committee Bylaw* and in accordance with the *Procedure Bylaw*, which provides information on proper protocol and how the proceedings in each meeting are carried out. Committees review and consider matters brought forth by the public and City Administration, and provide recommendations to City Council.

Executive Committee consists of all City Council members and makes recommendations to Council relating to items emanating from the offices of the City Clerk, City Manager or City Solicitor unless those items are specifically related to the mandate of another main committee. The Regina Planning Commission advises and assists City Council with respect to all matters pertaining to community planning and development.

City Council also establishes advisory committees to receive input and advice from the citizens of Regina. These committees are made up of members of the public and Councillors. Appointments to committees are made by City Council. Citizens are encouraged to participate in local government by applying to the committee of their choice each year in September and by attending Executive Committee and City Council meetings as a delegate whenever they wish to speak to an agenda item.

- ▶ Executive Committee
- ▶ Accessibility Advisory Committee
- ▶ Board of Police Commissioners
- ▶ Board of Revision
- ▶ City Centre Core Development Advisory Committee
- ▶ Development Appeals Board
- ▶ Regina Airport Authority
- ▶ Regina Appeal Board
- ▶ Regina Downtown Business Improvement District Board
- ▶ Regina Planning Commission
- ▶ Regina Public Library Board
- ▶ Regina Warehouse Business Improvement District Board

Message from the City Manager



June 15, 2022

Mayor Masters and Councillors,

I am pleased to submit the City of Regina's 2021 Annual Report, pursuant to Section 155 of The Cities Act.

Throughout 2021, as we faced ongoing impacts COVID-19, the City of Regina remained resilient and focused on economic recovery. The City was committed to responsive recovery and investment ensuring delivery of essential services, making strategic investment in infrastructure, financial stability and supporting business opportunities.

There is significant optimism as the greater Regina area economy has started to rebound in 2021 and into 2022. After declining by 5.3 per cent in 2020 from the impacts of the COVID-19 pandemic, Regina's economy grew by almost 4.0 per cent in 2021 with similar growth expected in 2022 according to the Conference Board of Canada. Industry is increasingly seeing Regina as a destination and our

transportation and tourism industries are well-positioned to recover with international flights resuming at Regina International Airport.

The City's commitment to responsible financial management has allowed it to maintain a AAA credit rating for the past three years despite the impacts of the pandemic. The City supported more than 319 local small- and mid-sized businesses through the Regina Economic Recovery Grant program. More than \$1.7 million in matching grants have helped businesses adapt or transform their operations in response to COVID-19 with over \$1.3 million of that total distributed in 2021. Strategic investment in infrastructure continued in 2021 with \$176 million toward capital infrastructure and facilities, including \$30.9 million of provincial funding from the Municipal Economic Enhancement Program.

In 2021, Administration made significant advancement toward the City's goal of becoming a renewable city by 2050 with major projects including development of the Energy & Sustainability Framework and the Regina Transit Master Plan. The Framework and Transit Master Plan were both approved by Council in early 2022. We now look forward to taking action and reporting outcomes to residents and Council.

The 2021 external Efficiency Review conducted by Deloitte Canada has identified new, innovative ways of doing business to improve the long-term sustainability of our services and ensure residents receive the best value for their investment in our City. As we look forward to 2022, we will adapt City operations to save costs, modernize our service delivery including transforming our service and performance culture, and make smart investments for our community now and into the future.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jim Nicol', written over a light blue horizontal line.

Jim Nicol
Interim City Manager

City of Regina Administration

Regina's municipal operations are guided by our community's vision to be a vibrant, inclusive and thriving city. This vision is driven by approximately 2,800 employees who are responsible for managing and sustaining City infrastructure, facilities and programs that support the overall growth and vitality of our community and quality of life for residents. Many services such as sport, culture and recreation programs are also delivered in partnership with community organizations, and by private some services, such as Paratransit and water treatment, are delivered by private businesses.

The Role of the City Manager

The City Manager leads the Executive Leadership Team and works closely with Council. The City Manager implements the decisions of Council, provides advice and manages City Administration, while being accountable for ensuring all City operations and projects comply with the strategic priorities and direction set by Council.

Executive Leadership Team

The Executive Leadership Team (ELT) oversees all City operations and plays a major role in developing and implementing public policy by advising on best practice, research and balancing community priorities and legislated requirements to ensure Council's decision-making is well-informed.

City Manager's Office

City Clerk's Office

Deputy City Clerk
Corporate Information Governance

City Solicitor's Office

Legal Services
Parking & Licensing Services
Bylaw Enforcement

People & Transformation

Executive Director's Office
Divisional Business Support
External Relations & Strategic Priorities
Corporate Strategy

Communications & Engagement

People & Organizational Culture

Information, Energy & Technology

Citizen Services

Executive Director's Office
Divisional Business Support

Fire & Protective Services

Transit & Fleet Services

Roadways & Transportation

Water, Waste, Environment

City Planning & Community Development

Executive Director's Office
Divisional Business Support
Integration & Stakeholder Relations

Sustainable Infrastructure

Planning & Development Services

Parks, Recreation & Cultural Services

Financial Strategy & Sustainability

Executive Director's Office
Divisional Business Support
Budget & Long-term Financial Planning

Financial Services

Land, Real Estate & Facilities

Assessment & Property Revenue Services

Efficiency Review

In 2021, Deloitte Canada conducted a review of six City of Regina service areas to identify opportunities for savings and innovation. These opportunities will enable the City to reinvest those gains in the community and to accomplish more using existing resources.

Implementation of the Efficiency Review priorities will initiate significant change across the organization that will continue to transform the City's service and performance culture.

Fourteen opportunities were selected as priorities to be driven by a newly formed Transformation Office. The estimated savings from the 14 priorities is approximately \$17.2 million annually, with a one-time investment cost of up to \$12.6 million.



- Establish a Transformation Office
- Implement a modern Customer Relationship Management (CRM) system
- Clarify Service Definitions



- Reduce operational damage to City equipment
- Increase the scope of Telematics; analyze and act on data collected
- Improve civic maintenance operations
- Introduce a ratchet to limit asset replacements when budgeting



- Schedule and deploy Parks resources more effectively
- Define and apply key performance indicators (KPIs)



- Monitor utilities at City locations and act to reduce usage



- Improve procurement approaches
- Revise procurement contract terms
- Consolidate low value purchasing



- Introduce long-term contract and vendor management

Examples of 2021 Efficiencies and Savings



Consolidating two conventional transit buses into a single articulating bus **reduced annual transit operating costs** by \$112,000.



The implementation of a Negotiated Request for Proposals (NRFP) procurement method for facilities construction increased collaboration with successful vendors and **saved more than \$3 million**, also resulting in better terms and conditions, better construction methods and addressing economic supply issues.



A **revamped building permit process** cut the average residential review time from 39 days in 2018 to 5.4 days in 2021. Average commercial review time fell from 45 days to 16.8 days.



The City saved **\$21 million** by relining 23.5 kilometres of sewer lines rather than replacing them. Relining is just a quarter of the cost of replacement.



Changing from a five-day operating model to a seven-day schedule in the Forestry unit increased work output, reduced scheduled overtime and **saved \$50,000** during a 10-week pilot project.



Modernizing and streamlining Service Regina operations **reduced staffing and operational costs** by \$265,000, which will be reinvested to further improve the customer experience.

2021 Annual Report Highlights

Responsive Recovery & Investment

The 2021 Annual Report reflects the City's corporate and financial performance, including priorities set in the 2021 Budget.

Responsible, Inclusive Governance



The City recognized the **National Day for Truth and Reconciliation** on Sept. 30. Employees and residents were encouraged to observe a day of quiet reflection and to participate in or support community events focused on understanding the tragic history and ongoing legacy of residential schools.

Council endorsed renaming Dewdney Pool and Park to **Buffalo Meadows**, recognizing the harmful policies of Edgar Dewdney towards Indigenous peoples, including establishing and overseeing residential schools.

The City continues to maintain its **AAA credit rating** from S&P Global, demonstrating long-term financial planning strength.



Strengthening Partnerships



The development and implementation of a **Winter City Strategy** led to the inaugural Frost Winter Festival event announced in December 2021. The project was led by the Regina Winter Festival Committee and service partners.



The City developed a **Community Safety & Well-being Plan** in collaboration with the Canadian Municipal Network on Crime Prevention, Regina Police Service and other community partners.

Advancing Economic Development



2021 was an extraordinary year for economic development. Close to **\$3 billion of new private investment** was announced within the Greater Regina area.

Agricultural technology led the way, with confirmation of several major developments:

- Red Leaf Pulp – wheat straw pulp mill
- Cargill – canola processing facility
- Viterra – canola crushing facility



The City supported local small- and mid-sized businesses through the **Regina Economic Recovery Grant** program.

Since August 2020, more than \$1.7 million in matching grants have helped 319 local businesses to adapt or transform their operations in response to COVID-19. Over \$1.3 million was distributed in 2021.



Development of a 29-unit permanent supportive housing facility was advanced with \$7.8 million from the Government of Canada's **Rapid Housing Initiative**.



Through the Canadian Tire Foundation, \$1.2 million was secured for a **new spray pad/playground** to be constructed in 2023.

Environmental Sustainability



Regina's **Energy & Sustainability Framework** was developed. It outlines a path for Regina to become a renewable, net-zero community by 2050.

About 2,800 households took part in a **Food & Yard Waste Pilot**, diverting 300 tonnes of residential waste from the landfill through the fall and winter of 2020-21. This successful pilot led to the approval of a citywide service expected to divert up to 24,000 tonnes of waste every year while reducing annual emissions by 10,000 tonnes.

The \$5.3 million **Maple Leaf Pool** reopened in June, prioritizing accessibility and sustainability. Solar panels generate enough electricity for half of the facility's needs, and a new filtration system reduces water consumption by 90 per cent. Similar features will be included in the new Wascana pool.

After significant upgrades, the **Landfill Gas to Energy Facility** continues to create new sources of renewable energy, reduce greenhouse gases and lessen dependence on traditional energy sources such as fossil fuels.

Twenty additional landfill gas wells were installed in 2021, bringing the total number of active wells onsite to 53. These additional wells are used to capture more landfill gas. Landfill gas capture reduced emissions by nearly 9,500 tonnes in 2021.

A project to monitor energy use in 50 City facilities was initiated and will provide the City with the ability to track energy consumption and make recommendations for energy savings.



Investing in Infrastructure



In 2021, the City invested a total of **\$176 million toward capital infrastructure and facilities**, including \$30.9 million using provincial funding from the Municipal Economic Enhancement Program (MEEP). MEEP-funded projects included Residential Road Renewal, the new Wascana Pool, redeveloping the Municipal Justice Building, and repairing/constructing sidewalks.

Other 2021 investments:

- Resurfaced **10.1 km of pavement** and replaced **13 km of sidewalks** on major roadways
- Refreshed **12.8 km of gravel alleys** and reconstructed **6.4 km of paved alleys**
- Installed **3.7 km of multi-use pathways** and **1 km of on-street bike lanes**
- **Improved sidewalks** and **access to transit** on Park Street
- Relined **23 km of sewer mains** and renewed **10.4 km of water mains**
- Replaced **41 hydrants**, as well as **153 water service connections**
- Inspected and cleaned more than **80 km of large and small diameter sewer mains**
- Dredged **9 km of creek** and **improved storm channels**
- Installed **seven new sets of traffic signals**, renewed **two traffic signals** with two more to be completed by end of season
- Installed **one new pedestrian corridor** with five more renewed
- Completed **15.2 km of permanent pavement markings**
- Planted **477 trees** in parks or along roadways

Financial Position

As at December 31, 2021 (in thousands of dollars)

	Actual 2021	Actual 2020
Financial Assets		
Cash	\$169,267	\$96,587
Short-term Investments	421,574	461,126
Accounts Receivable	56,632	43,450
Taxes Receivable	12,123	14,964
Land Inventory	25,257	20,592
	684,853	636,719
Financial Liabilities		
Bank indebtedness	1,725	-
Accounts payable and accrued liabilities	64,233	47,213
Taxes payable to school boards	1,323	11,570
Deferred revenue	119,790	121,984
Capital lease obligations	1,197	1,223
Long-term debt	331,657	292,989
Employee benefit obligations	72,068	74,483
Landfill closure and post-closure	14,678	12,574
	606,671	562,036
Net Financial Assets	78,182	74,683
Non-Financial Assets	2,462,963	2,377,971
Accumulated Surplus	\$2,541,145	\$2,452,654
Reserves		
City of Regina Reserves		
General utility reserve	110,391	96,663
General fund reserve	36,421	29,398
Covid-19 recovery reserve	2,902	15,872
Solid waste reserve	38,839	30,915
Regina revitalization initiative - stadium reserve	(3,734)	(4,312)
Land development reserve	(23,268)	(16,357)
Asset revitalization reserve	14,640	14,625
Fleet replacement reserve	20,012	20,964
Social development reserve	4,954	3,694
Elections & property reserve	424	192
Planning & sustainability reserve	(4,012)	(2,331)
Winter road maintenance reserve	1,812	2,169
Regina Police Service general reserve	3,206	1,618
Employer provided parking reserve	3,422	2,930
Other City of Regina reserves	3,636	3,402
Group Benefits reserves:		
Group life insurance reserve	7,693	8,758
Dental benefits reserve	2,685	2,359
Medical - City of Regina reserve	1,010	1,076
Police services premium red' reserve	422	367
Other group benefits reserves	239	184
Other Entities reserves:	16,486	18,358
	\$238,180	\$230,544

Financial Assets:

Financial Assets increased by \$48 million (7.6%) due to a \$73 million increase in cash as term deposits matured. They were not reinvested in anticipation of hiring an investment manager to implement the Council-approved investment policy. Accounts receivables increased by \$13 million with claims to Infrastructure Canada related to the Winnipeg Street Overpass project and other receivables, offset by a \$40 million reduction in short-term investments. The increase in Land Inventory reflects more work done for the Towns Phase 2 development.

Financial Liabilities:

Financial Liabilities increased by \$45 million (7.6%) mainly due to a \$39 million increase in long-term debt associated with the Buffalo Pound plant renewal project approved by Council in February 2021. Other significant changes include an increase of \$17 million in accounts payable in the City of Regina and consolidated entities, offset by a \$10 million decrease in taxes payable to school boards due to a change in the timing of the payments.

Non-financial Assets:

Non-financial assets increased by \$85 million (3.4%) as a result of continued investments in tangible capital assets to strengthen service delivery.

Reserves:

Most City reserves are self-sustaining whereby both the operating and capital costs are funded from the reserves, such as the Utility Fund Reserve. Other reserves are established for future capital replacement like the Fleet Replacement Reserve. Unallocated funding within the General Fund Reserve and the Asset Revitalization Reserve provides Council with the most flexibility. Reserves (committed and uncommitted funds) increased by \$8 million. Major changes include: an increase in the General Utility, Solid Waste and General Operating reserves for net operating surpluses for the year, offset by a planned decrease in the COVID-19 Reserve to offset pandemic-related costs and a decrease in the Land Development Reserve due to development of City-owned land.

Consolidated Financials

Consolidated Statement of Operations and Accumulated Surplus Revenue

As at December 31, 2021 (in thousands of dollars)

Revenue	Actual 2021	Actual 2020
Taxation	\$292,063	\$284,740
Fees and charges	255,611	227,757
Government Transfers	102,684	103,719
Electrical distribution	30,492	29,502
Licenses, fines and levies	18,037	14,684
Gas distribution	6,139	6,216
Interest and penalties	7,885	9,133
Interest on long term investments	1,046	893
Servicing agreement fees	9,069	8,080
Land sales	181	26
Other	6,685	7,468
Contribution of tangible capital assets	17,739	4,061
Other capital contributions	958	644
	748,589	696,923
Expenses		
Parks, recreation and community services	135,571	117,695
Police	98,012	98,326
Legislative and administrative services	86,081	89,927
Water, wastewater and drainage	103,987	94,332
Roads and traffic	81,651	66,394
Fire	53,367	50,590
Transit	42,884	40,490
Waste collection and disposal	29,728	28,235
Grants	12,205	12,974
Planning and development	16,612	15,231
	660,098	614,194
Annual Surplus	88,491	82,729
Accumulated Surplus, Beginning of Year	2,452,654	2,369,923
Accumulated Surplus, End of Year	\$2,541,145	\$2,452,654

Revenues:

Revenues increased by \$52 million (7.4%). The increase is mainly related to the following:

- \$28 million increase in fees and charges as various activities resumed at REAL and other City of Regina facilities
- \$14 million increase in contribution of capital assets with higher levels of development and favorable economic factors
- \$7 million more in taxation revenue related to growth and tax rate increases

Expenses:

Expenses increased \$46 million (7.5%). Parks, Recreation & Cultural Services saw increased costs associated with meeting demand as the number of events and activities increased during the year. Roads & Transportation expenses grew with the investment in infrastructure and construction. Water, Wastewater and Environment experienced higher costs associated with a high number of watermain breaks due to a dry summer, higher costs of water purchases and other increased costs.

Annual Surplus:

Annual surplus is the amount of revenue greater than expenses. The increase in consolidated surplus for 2021 was \$6 million.

Accumulated Surplus:

Accumulated surplus includes both cash and non-cash items (such as tangible capital assets) that are not available to spend. The Accumulated surplus shows a growth of \$88 million. This is related to a \$83 million increase in our tangible capital assets such as land, buildings, roads, and equipment that the City continues to invest in and an increase in the net financial assets of \$4 million.

Reconciling Our Budget

On an annual basis, the City prepares a balanced budget, which incorporates the expected revenues and expenditures to provide the residents of our community with services, programs and infrastructure that are efficient, reliable and affordable and that support a vibrant and inclusive community. The budget, presented to City Council for approval, as per Section 128 of The Cities Act, details the planned operating and capital activities, as well as the property tax mill rate increase for the upcoming year.

The budget process has two components: the operating budget, which includes operations and routine maintenance, and the capital budget, which includes capital planning. These components are presented in a manner that considers the cash inflows required to support the cost to provide the services, or cash outflows. This is known as the “cash basis” and provides a clear determination of the property tax required for the year. The budget prepared in this manner provide a key source of information that is used to assess, monitor, and report on the overall financial performance of the City of Regina. Reporting done throughout the year helps decision makers stay on top of actions and initiatives approved in the budget to discuss variances from the plan.

The City’s financial statements use “accrual accounting” to comply with financial reporting requirements established by the Public Sector Accounting Board. Accrual accounting requires financial transactions to be recorded and reported when they occur, regardless of when cash is collected or paid. The financial statements are also prepared on a consolidated basis and include all organizations and enterprises which are controlled by the City, as described in Note 1 of the statements.

Given that the budget and financial statements are prepared using different methodologies that use different approaches to recording transactions, the following table adjusts the 2021 Council-approved budget to the “Total Adjusted Budget” used in the financial statements following Public Sector Accounting Standards. Specifically, the table below summarizes how the balanced budget for the operating and capital budget and the budgets for the consolidated entities are adjusted to conform with accrual accounting principles. The adjustments include the elimination of contributions to and withdrawals from our various reserves, internal cost recoveries, re-classifications between revenue and expenses, as well as recognition of tangible capital assets and the associated amortization (i.e. the reduction of an asset’s value over the time it is used).



City of Regina Council Approved Budget

	Operating	Capital	Consolidat- ed Entities	Adjustments	Total Adjusted Budget
Revenue					
Taxation	269,373	-	24,253	(550)	293,076
Fees and charges	221,039	-	44,620	(27,735)	237,924
Government Transfers	49,108	38,349	16,918	-	104,372
Electrical distribution	29,800	-	-	-	29,800
Licenses, fines and levies	11,577	-	-	-	11,577
Gas distribution	5,400	-	-	-	5,400
Interest and penalties	6,975	-	202	-	7,177
Interest on short term investments	-	-	-	-	-
Servicing agreement fees	-	8,439	-	-	8,439
Land sales	-	-	-	-	-
Other Revenues	4,580	-	518	(107)	4,991
Contribution of tangible capital assets	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Total Revenue	597,852	46,785	86,511	(28,392)	702,756
Expenses					
Parks, recreation and community services	52,040	19,692	70,877	(7,642)	134,967
Police	96,290	4,080	-	(1,268)	99,102
Legislative and administrative services	60,180	33,883	-	(14,416)	79,647
Water, wastewater and drainage	91,018	57,775	12,353	(66,154)	94,992
Roads and traffic	39,290	57,236	-	(16,285)	80,241
Fire	45,861	440	-	634	46,935
Transit	39,278	13,369	-	(7,365)	45,282
Waste collection and disposal	34,695	580	-	3,468	38,743
Grants	12,701	-	-	(65)	12,636
Planning and development	15,778	3,225	-	(2,125)	16,878
Total Expenses	487,131	190,280	83,230	(111,218)	649,423
Annual Surplus					53,333

Awards and Recognition



AAA credit rating

S&P Global

In 2021, the City of Regina again received the highest possible credit rating awarded by S&P Global, demonstrating the City's strong financial management practices, long-term financial planning capabilities and stewardship of public funds.



Corporate Address Repository (CARS) Initiative

Best-in-Class in Corporate Addressing

This multi-year project solved a challenge that has existed for over 20 years. CARS is a single source of truth for civic addresses, creating consistency and standardization in corporate addressing, and the many corporate systems that use addresses. It received accolades from the Municipal Information Systems Association (MISA) and other municipalities are looking to the City of Regina as a best-in-class example for managing addressing and addresses.



Tree Cities of the World designation

Food and Agriculture Organization of the United Nations
Arbor Day Foundation

Regina was recognized as a "Tree City of the World" in 2021. Regina is one of 120 cities globally, as well as 15 cities in Canada, to be accepted into the Tree Cities of the World program. This international program recognizes cities across the world that meet the five core standards for care and planning of urban trees and forests. Regina has more than 500,000 hand-planted trees that help with flooding, natural cooling, plus remove the CO2 equivalent of 3,330 mid-sized vehicles from the atmosphere each year.



Certificate of Excellence in Assessment Administration

International Association of Assessing Officers (IAAO)

The City of Regina is one of only three municipalities in Canada to achieve this certification. This recognition is given to those assessment jurisdictions that are using the identified best-practices throughout their service delivery.



International Accreditation

Commission of Fire Accreditation International

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

Design Regina:

2021 Official Community Plan Results

Design Regina: Official Community Plan (OCP) manages the city's growth to 300,000 people and sets the stage for its longer-term development to 500,000 people. The plan contains a comprehensive policy framework that guides the physical, environmental, economic, social and cultural development of the city. The City of Regina undertook many actions over the past year that advance the OCP and its community priorities. Visit [Regina.ca/ocp](https://regina.ca/ocp) for more information.

1

Develop complete neighbourhoods

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

- Fire Master Plan approved
- Community Safety & Well-being Plan approved

2

Embrace built heritage and invest in arts, culture, sport and recreation

Enhance quality of life, community identity and pride by supporting heritage preservation, arts, culture and four- season sport and recreation activities that will foster community vibrancy and cohesiveness.

- Partnered with organizations to receive approximately \$1.5 million in grant funding and donations
- Municipal Justice Building designated as municipal heritage property
- Heritage Building Rehabilitation Program review initiated

3

Support the availability of diverse housing options

Support a variety of housing choices to ensure people from all walks and stages of life are welcomed to live in Regina.

- Provided leadership for development of a new 29-unit permanent supportive housing facility

4

Create better, more active ways of getting around

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

- Invested \$24 million in Residential Road Renewal Program
- Installed multi-use pathway along Albert Street and a section of the crosstown bike lane between Forget and Elphinstone Streets
- Invested \$1.4 million in sidewalk construction and rehabilitation
- Permanent pavement markings installed in 24 locations
- Upgrades to lighting, sidewalks, ramps and traffic infrastructure through Downtown Renewal Projects
- On-Demand Transit Service pilot initiated resulting in 50% cost savings for on-demand routes
- Implemented Accessible Taxi Rebate Program

5

Promote conservation, stewardship and environmental sustainability

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

- Developed Energy & Sustainability Framework
- Landfill Gas to Energy Facility expansion of 20 additional wells and new flare
- Completion of Food & Yard Pilot program
- 12,000 beetles released at Landfill to remove noxious weed, leafy spurge
- Multi-stream waste program implemented throughout all City of Regina facilities; estimated to achieve 50 per cent waste diversion with 6,000 bins in circulation.
- Began energy audit monitoring in 50 City facilities
- Completion of new Parks and Facilities Yard Operations Centre and Equipment Storage Building

6

Achieve long-term financial viability

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

- Maintaining City's AAA credit rating from S&P Global
- Reduced transit costs by \$112,000 by consolidating two 40-foot conventional transit buses into a single 60-foot articulating bus
- Reviewed and updated financial models for Utility and Service Agreement Fees, Cemeteries, Solid Waste, Urban Highway Connector Program and others
- Completed comprehensive review of City reserves
- Investment Policy updated and approved by Council
- Telematic technology expanded for City vehicles
- More than \$3 million saved through Negotiated Requests for Proposal (NRFP) procurement
- Received for the 29th consecutive year the Canadian Award for Financial Reporting from Government Finance Officers Association (GFOA)

7

Foster economic prosperity

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

- Almost \$3 billion in new private investment announced
- More than \$1.3 million distributed to Regina businesses through Regina Economic Recovery Grant
- Adopted "tax lift" on intensified development to fund related infrastructure needs

8

Optimize regional cooperation

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

- Cooperative procurement extended to City of Moose Jaw for standardized water and sewer supplies
- Memo of Understanding approved with the Regina Airport Authority
- Collaboration with external agencies such as the Saskatchewan Health Authority, Royal Canadian Mounted Police and Saskatchewan Public Safety Agency
- Fire Service Agreements were reviewed with Rural Municipalities, neighbouring communities and government entities

Service Partners

The City of Regina has multiple service partners who report annually to City Council and are included in the City's consolidated financial statements.

Regina Police Service

Regina Police Service (RPS) enhances the safety of our city and provides policing services to the residents of Regina and, in partnership with the RCMP, to some of the surrounding region. The RPS currently has 414 sworn officers and 197 civilian personnel combining to form a total employee complement of 611.

Regina Public Library

Regina Public Library (RPL) includes eight branch locations throughout the city and a Central Library downtown. It is governed by an independent board under The Public Libraries Act, 1996. Library resources are available to all residents of Regina, including additional collections held at over 300 Saskatchewan public library branches through the Saskatchewan Information Library Services Consortium.

Buffalo Pound Water Treatment Plant

The Buffalo Pound Water Treatment Plant is a not-for-profit corporation legally known as the Buffalo Pound Water Treatment Corporation. The Cities of Moose Jaw and Regina jointly own the Plant (City of Regina: 74 per cent; City of Moose Jaw: 26 per cent) and a Board of Directors governs the Corporation on behalf of the two Cities. The Plant provides water to approximately 260,000 customers primarily in Regina and Moose Jaw and currently has a rated production capacity of 205 million litres per day.

Economic Development Regina

Guided by the City of Regina's Official Community Plan and its 2020-2030 Economic Growth Plan, Economic Development Regina's (EDR) is a not-for-profit municipal corporation that provides leadership for economic growth to the City of Regina and the community.

The Regina Exhibition Association Limited

The Regina Exhibition Association Limited (REAL) is a not-for-profit corporation that operates and maintains recreational and entertainment facilities on more than 100 acres of campus grounds. The REAL District includes Mosaic Stadium, the Brandt Centre, the Affinity Plex, the Cooperators Centre, the International Trade Centre, and the Queensbury Convention Centre. It hosts signature events such as Canada's Farm Show and the Queen City Exhibition and is home to Canadian Western Agribition, the Saskatchewan Roughriders and the Regina Pats.

The Regina Downtown Business Improvement District

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

Regina's Warehouse Business Improvement District

Regina's Warehouse Business Improvement District (RWBID) is an organizing and financing mechanism established to promote and enhance the area's unique buildings and other historical assets, enhance business conditions and improve the quality of life for those that live in and visit the area.

The Warehouse District encompasses 80 blocks from the west side of Albert Street to the east side of Winnipeg Street and north from the CP rail yard to the south side of 4th Avenue.

2021



Financial Statement: Discussion and Analysis

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

INTRODUCTION

The discussion and analysis of the City of Regina's financial performance provides an overall review of the City's financial activities for the fiscal year ended December 31, 2021. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should review the "Introduction" and "City of Regina Performance in 2021" contained within the Annual Report, notes to the financial statements and financial statements to enhance their understanding of the corporation's service efforts and accomplishments from both financial and non-financial perspectives.

HIGHLIGHTS

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

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

Key financial highlights for 2021 are as follows:

- The 2021 Consolidated Financial Statements report net financial assets of \$78.2 million, an increase of \$3.5 million from \$74.7 million at the end of 2020.
- The 2021 Consolidated Financial Statements show an annual surplus of \$88.5 million compared to \$82.7 million in 2020.
- The City's accumulated surplus increased from \$2.45 billion at the end of 2020 to \$2.5 billion at December 31, 2021. The accumulated surplus shows positive growth in our financial position, primarily related to an \$83 million net increase in Tangible Capital Assets which is due to continued investment in our Tangible Capital Assets to provide future service capacity. Examples of this investment includes: \$25.3 million to residential road infrastructure; \$17.2 million to larger road infrastructure; and \$17.9 million to water infrastructure renewal.
- Revenues increased by \$51.7 million and expenses increased by \$45.9 million from 2020. The increase in revenues is primarily due to increases in fees and charges, licenses, fines and levies, and contribution of tangible capital assets. The increase in expenses is mainly due to increase in parks, recreation and community services, water, wastewater and drainage, and roads.
- The City's reserves increased by \$7.6 million to \$238.2 million. The largest change was a planned reduction of the COVID-19 recovery reserve that was used to offset one-time pandemic costs in the 2021 budget.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

REVENUES

The Consolidated Statement of Operations show how and where the City recognizes its revenues. The City of Regina had consolidated revenue of \$748.6 million in 2021 as shown below:

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

	2021 Budget	2021 Actual	Budget Variance Favourable (Unfavourable)	2020 Actual	Year over Year Increase (Decrease)
Taxation	293,076	292,063	(1,013)	284,740	7,323
Fees and charges	237,924	255,611	16,838	227,757	27,854
Government transfers	104,372	102,684	(1,688)	103,719	(1,035)
Electrical distribution	29,800	30,492	692	29,502	990
Licenses, fines and levies	11,577	18,037	6,460	14,684	3,353
Gas distribution	5,400	6,139	739	6,216	(77)
Interest and penalties	7,177	7,885	7,678	9,133	(1,248)
Interest on short term investments	-	1,046	(4,724)	893	153
Servicing agreement fees	8,439	9,069	630	8,080	989
Land sales	-	181	181	26	155
Other	4,991	6,685	(4,831)	7,468	(783)
Contribution of tangible capital assets	-	17,739	17,739	4,061	13,678
Other capital contributions	-	958	(958)	644	314
	702,756	748,589	37,743	696,923	51,666

The schedule above includes both operating and capital revenues, and controlled subsidiaries. The five-year trend is reported on Table 5.

Taxation revenue was \$7.3 million higher in 2021 when compared to 2020 primarily due to a 2.34% increase in the mill rate and new properties coming onto the assessment roll during the year.

Fees and charges increased \$27.9 million in 2021 as the economy opened up and consolidated entities such as Regina Exhibition Association Limited reported an \$11 million increase in revenues as they were able to hold major events again in 2021.

Licenses, fines and levies increased by \$3.4 million as well due to the lifting of the pandemic restrictions primarily and an increase in traffic violation fees.

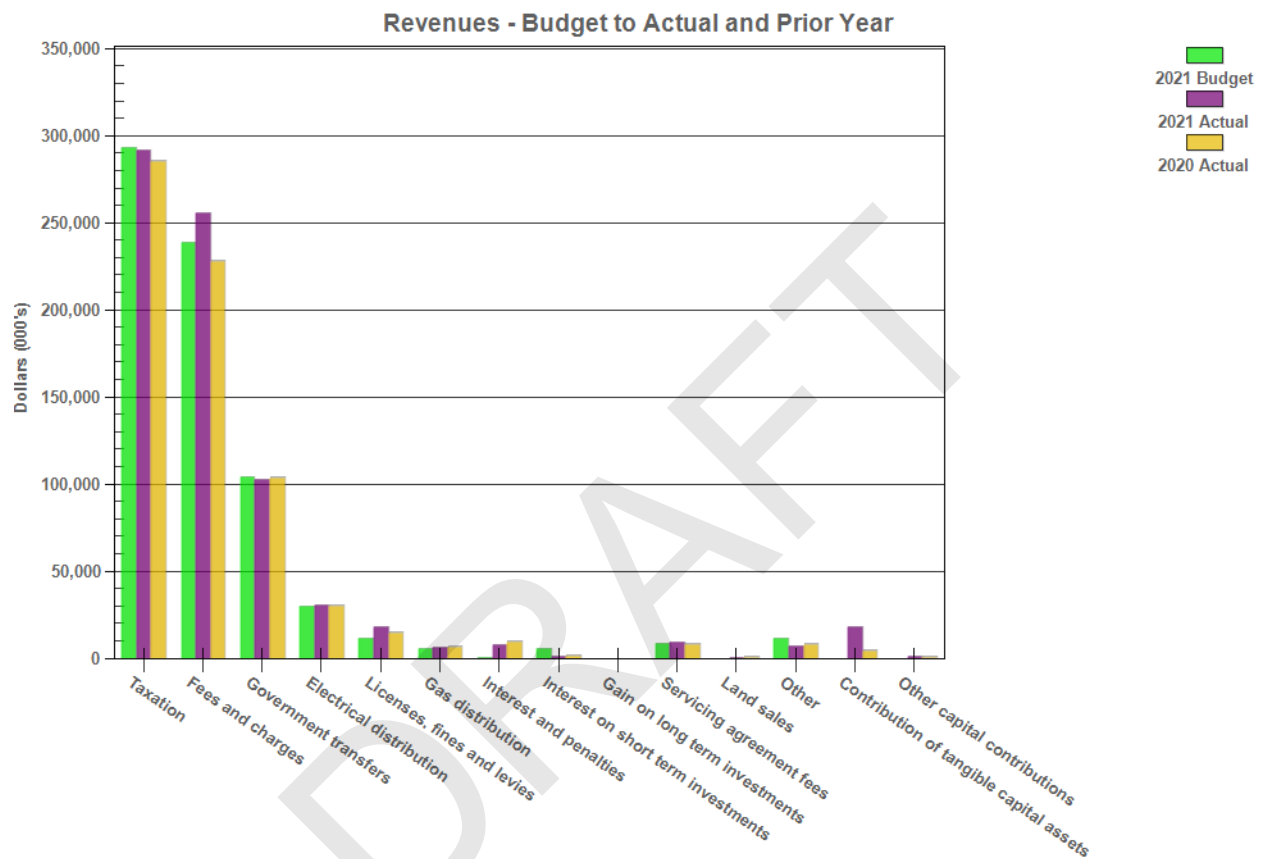
Contribution of tangible capital assets for 2021 were \$17.7 million above budget since this item is not budgeted for; contributions were \$13.7 million more than 2020 due to more development and economic factors. This revenue includes tangible capital assets, such as land, roads, and underground networks that the City receives at no cost or below fair market value as per development agreements. However, the City will be expected to maintain and rehabilitate these assets from this point forward. The City's tangible capital assets support all of the services we provide.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 2: Revenues - Budget to Actual and Prior Year



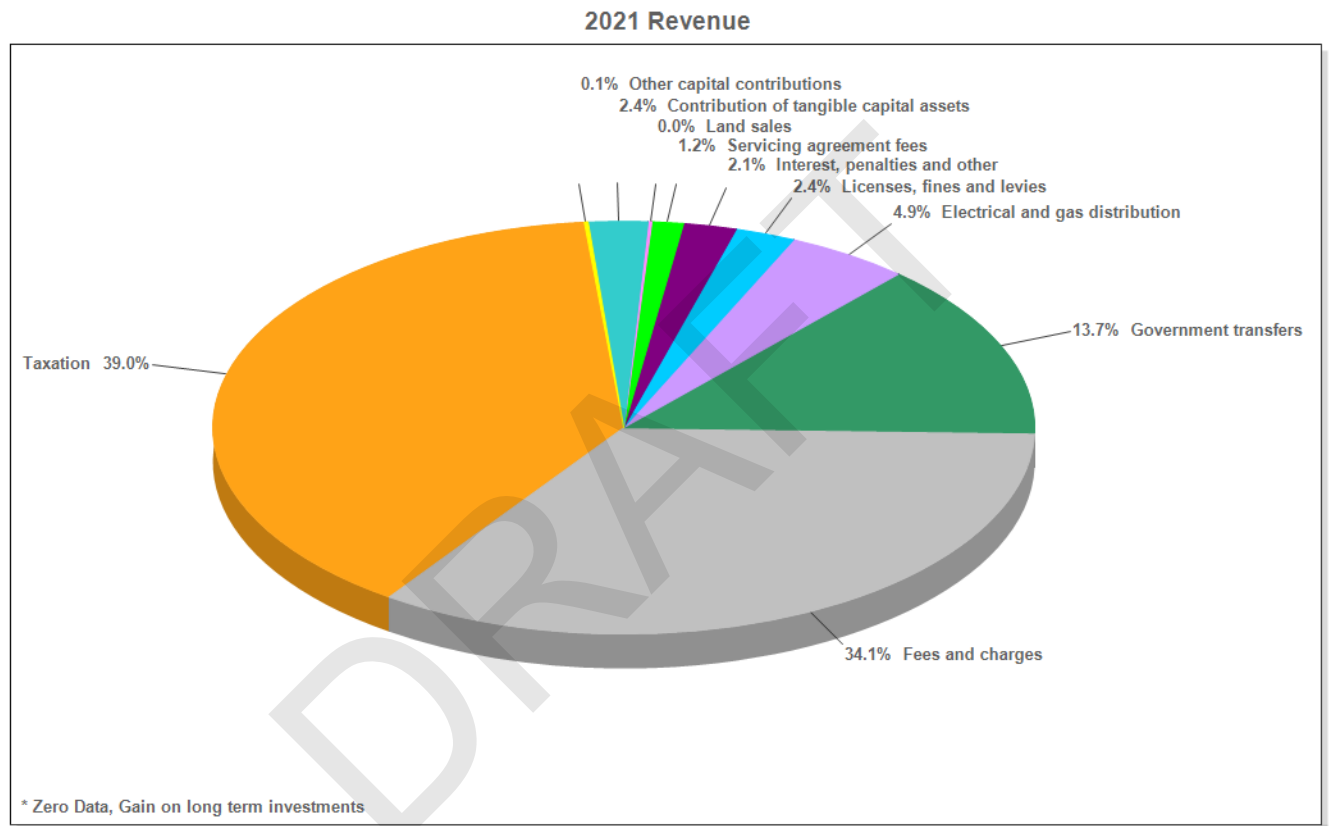
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Of the total revenue earned in the year, 73.1% (2020 -73.5%) is attributed to taxation and fees. This amount varies slightly each year but has consistently been approximately 71% for the past five years.

Table 3: 2021 Revenue by Type



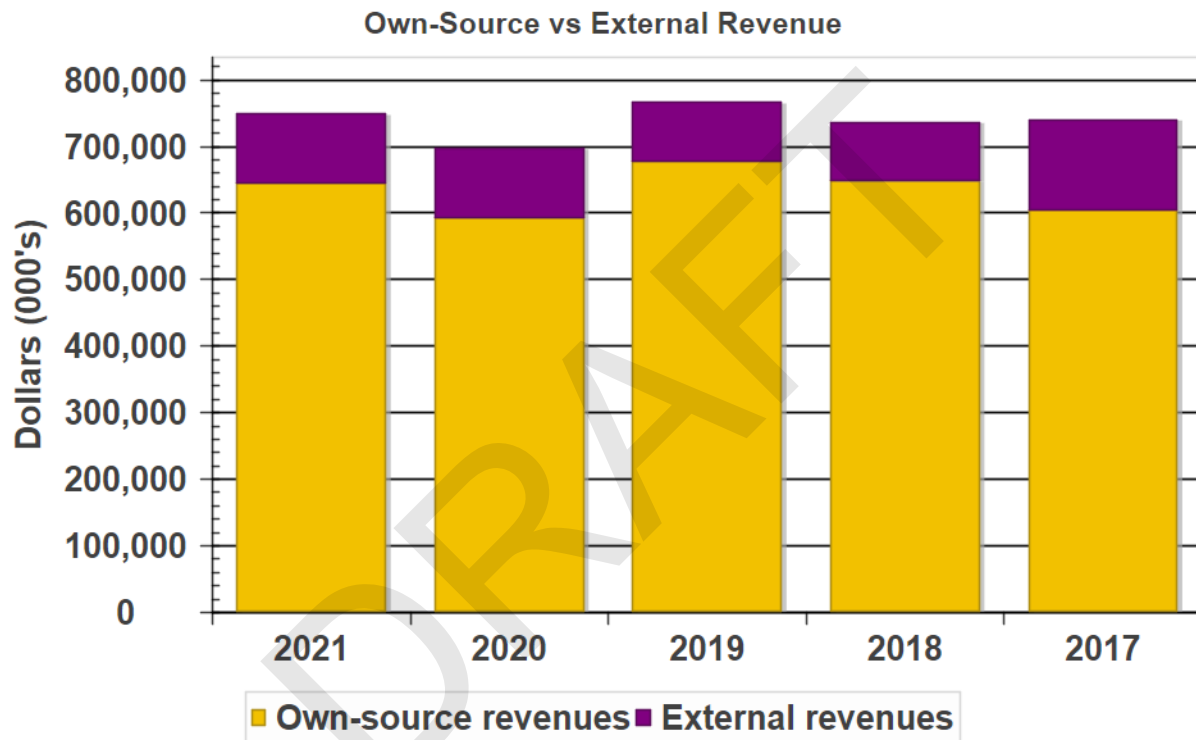
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

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

Table 4: Own-Source vs External Revenue



With the exception of 2020 due to COVID-19, own-source revenues, which include taxation, have increased over the past five years, while government transfers have remained relatively unchanged. This increase means the City relies heavily on its own source of funding to cover the cost of providing services. 2017 has higher government transfers due to funding received specifically for the Wastewater Treatment Plant and the Stadium projects. Increasing own source revenues shows the City is more self sustaining and less reliant on government funding.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 5 provides a summary of the total revenue collected over the last five years. The top five revenue sources include taxation, fees and charges, government transfers, electrical distribution and licenses, fine and levies.

Table 5: Revenue Summary

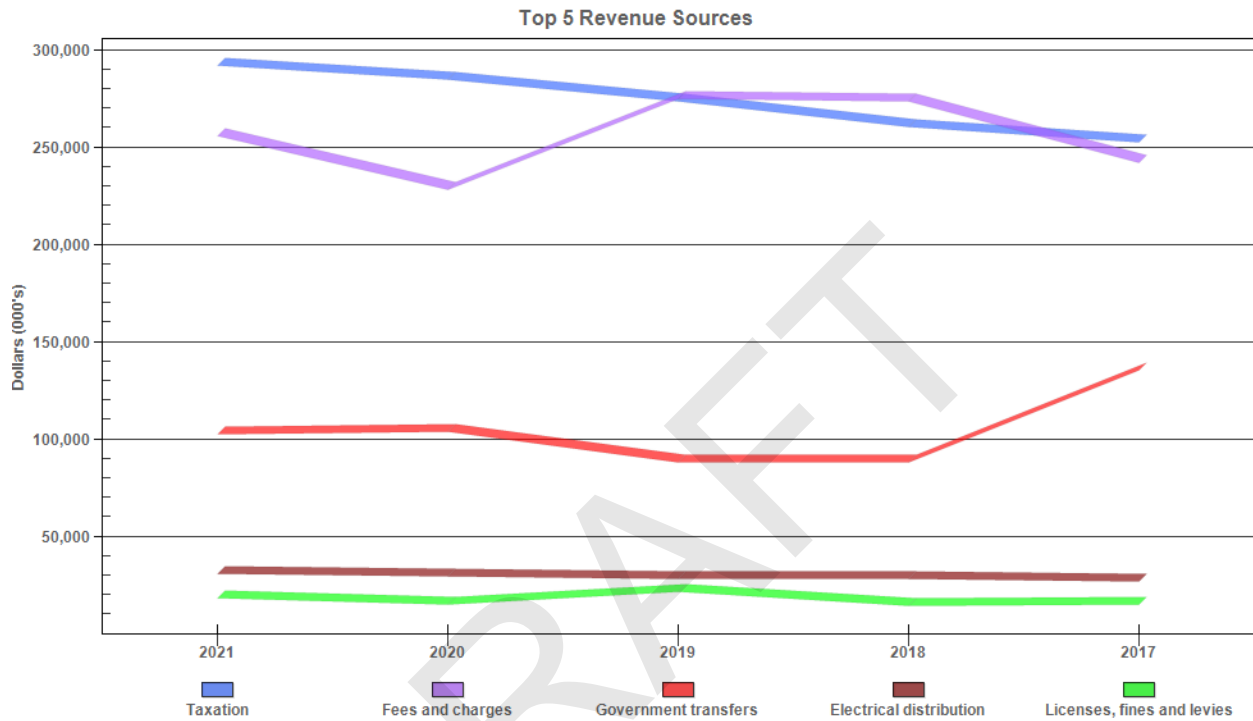
	2021	2020	2019	2018	2017
Taxation	292,063	284,740	273,380	260,358	252,165
Fees and charges	255,611	227,757	275,004	273,373	241,665
Government transfers	102,684	103,719	87,732	88,016	134,965
Electrical distribution	30,492	29,502	28,312	27,893	26,534
Licenses, fines and levies	18,037	14,684	21,420	13,970	14,542
Gas distribution	6,139	6,216	5,630	3,190	5,975
Interest and penalties	7,885	9,133	9,553	5,211	2,810
Interest on short term investments	1,046	893	4,309	7,769	10,351
Gain on long term investments	-	-	11,311	(8,128)	(4,145)
Servicing agreement fees	9,069	8,080	4,523	9,758	13,847
Land sales	181	26	443	3,769	5,408
Other	6,685	7,468	8,279	6,707	8,271
Contribution of tangible capital assets	17,739	4,061	35,417	43,148	26,050
Other capital contributions	958	644	601	1,501	2,003
	748,589	696,923	765,914	736,535	740,441

Certain revenues, particularly own-source revenues follow a predictable pattern of growth; these include revenues such as taxation, licenses, fines and levies, and electrical distribution. Other revenues follow a less predictable pattern of growth such as: government transfers are dependent on the level of funding provided by government; and contributed assets which follow development levels and economic factors.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Taxation revenue generally increases with growth and tax rate increases.

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

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

Table 7: Taxable Property Assessment

$$\boxed{\begin{array}{c} \text{Taxable} \\ \text{assessment} \end{array}} \times \boxed{\begin{array}{c} \text{Mill} \\ \text{rate} \end{array}} \times \boxed{\begin{array}{c} \text{Mill rate} \\ \text{factor} \end{array}} = \boxed{\begin{array}{c} \text{Property} \\ \text{tax} \end{array}}$$

Taxable Property Assessment	
(in thousands of dollars)	
Year	Total
2021	26,769,165
2020	29,391,967
2019	29,049,338
2018	28,545,124
2017	27,932,498

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 8: Mill Rates And Levies

Year	<u>Mill Rates</u>			<u>Business Improvement Levies</u>	
	Municipal	Library	Total	Regina's Warehouse	Regina's Warehouse
				Downtown	Improvement District
2021*	9.4513	0.8510	10.3023	0.7233	0.5457
2020	8.3716	0.7497	9.1213	0.5997	0.5040
2019	8.1081	0.7329	8.8410	0.5997	0.5040
2018	7.7716	0.7199	8.4915	0.5822	0.4893
2017*	7.4483	0.7199	8.1682	0.5708	0.4750

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

Table 9: Municipal Mill Rate Factors

Property Class/Subclass	<u>Mill Rate Factors</u>				
	2021	2020	2019	2018	2017
Residential	0.91034	0.91152	0.91152	0.91152	0.91152
Condominiums	0.91034	0.91152	0.91152	0.91152	0.91152
Multi-family residential	0.91034	0.91152	0.91152	0.91152	0.91152
Commercial and industrial	1.24950	1.21040	1.21040	1.21040	1.21040
Golf courses	0.81197	0.78654	0.78654	0.78654	0.78654
Agriculture	1.24950	1.21040	1.21040	1.21040	1.21040
Railway/Pipelines	1.24950	1.21040	1.21040	1.21040	1.21040
Resources	1.24950	1.21040	1.21040	1.21040	1.21040

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 10: Tax Levies and Collection

	2021	2020	2019	2018	2017
Municipal tax levy	267,773	261,142	250,561	238,268	231,346
Global Transportation Hub Authority	2,873	2,765	2,736	2,435	1,916
School boards tax levy	146,215	149,602	148,848	143,640	140,355
Library tax levy	24,290	23,598	22,819	22,090	21,391
Total tax levy	441,151	437,107	424,964	406,433	395,008
Tax levy per capita - Municipal*	1,071	1,111	1,035	1,017	1,003
Tax levy per capita - School boards*	585	637	615	613	608
Tax levy per capita - Library*	97	100	94	94	93
Total tax levy per capita* (\$)	1,753	1,848	1,744	1,724	1,704
Tax levy per household - Municipal**	2,701	2,736	2,625	2,424	2,354
Tax levy per household - School boards**	1,475	1,567	1,559	1,470	1,363
Tax levy per household - Library**	245	247	239	224	222
Total tax levy per household** (\$)	4,421	4,550	4,423	4,118	3,939
Tax arrears, end of year (prior to allowance for doubtful accounts)	23,138	25,253	18,327	13,833	11,594
Arrears as a % of total tax levy	5.24%	5.78%	4.31%	2.62%	2.31%
Tax levy as a % of General operating revenue	35.77%	37.47%	32.71%	32.35%	31.24%
Total taxes collected	418,013	411,854	405,321	388,756	361,920

*2016-2020 population figures are based on the 2016 census. 2021 population figure is based on 2021 census.

** Household figure as obtained from Stats Canada 2016 and 2021 census.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 11: Major Property Taxpayers in Regina in 2021

Registered Owner	Total Taxable Assessment	% of Total Taxable Assessment
1. Harvard Developments Inc.	347,337	1.30%
2. Consumers' Co-operative Refineries Ltd.	276,634	1.03%
3. HDL Investments Inc.	269,477	1.01%
4. Cornwall Centre Inc.	173,277	0.65%
5. SBLP Southland Mall Inc.	165,934	0.62%
6. Boardwalk REIT Properties Holdings Ltd.	123,441	0.46%
7. Nobel Reit GP Inc./Commandite FPI Nobel Inc.	101,957	0.38%
8. Cornerstone Holdings Ltd.	100,236	0.37%
9. Loblaw Properties West Inc.	99,230	0.37%
10. Mountwater Capital Corp.	83,568	0.31%
11. City Centre Equities Inc.	82,049	0.31%
12. Regina Airport Authority	80,054	0.30%
13. SGC Holdings Inc.	76,863	0.29%
14. Westdale Construction Co. Ltd.	73,761	0.28%
15. Sherwood Co-operative Association Ltd.	71,611	0.27%
Total	2,125,429	7.95%
Total 2021 taxable assessment	26,769,165	100.00%

The list of major taxpayers does not include properties where grant or payments in lieu of property tax are paid. This list has remained relatively stable over the last number of years. The major property taxpayers shows that the levy base is a very diverse, strong and stable group.

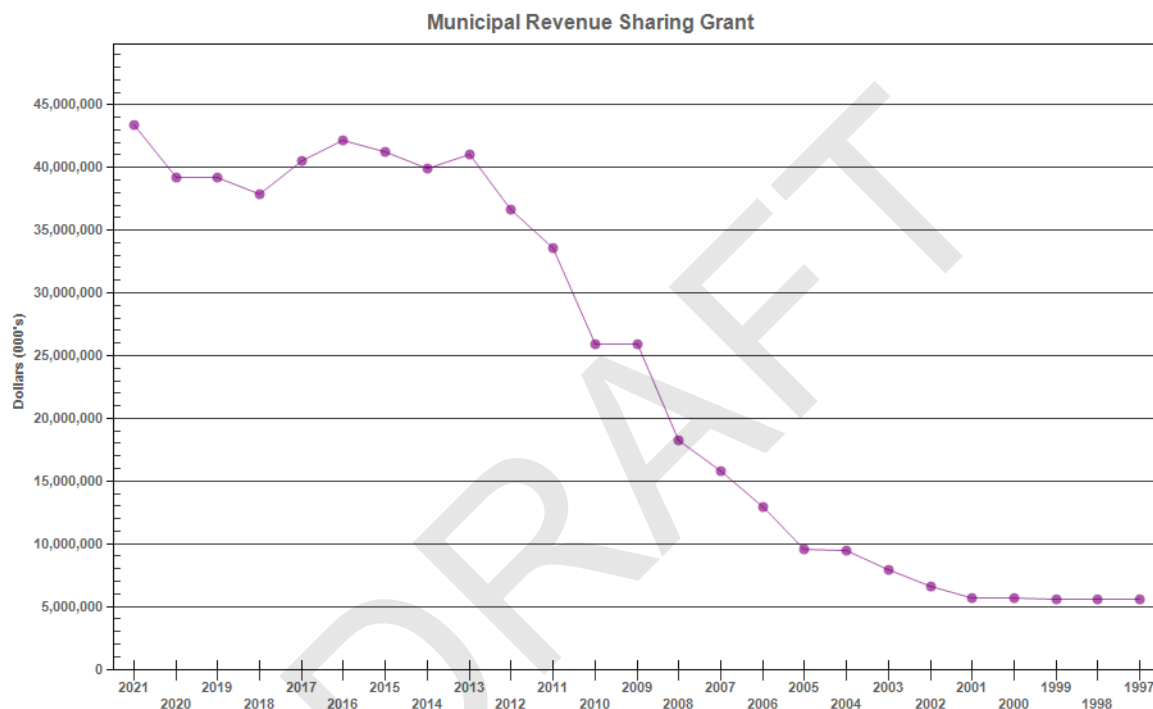
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Government transfers include both operating and capital transfers and reflects the variability in various Federal and Provincial capital grant programs. The Provincial Municipal Revenue Sharing (MRS) Grant is one of the largest single grant program available to the City of Regina. Table 12 shows the provincial municipal operating grants received by Regina since 1997.

Table 12: Municipal Operating Grants Trends



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

EXPENSES

The total operating expenses are reported in the Consolidated Statement of Operations. Consolidated expenses totaled \$660.1 million in 2021. The increase in expenses was due to the increase in Parks, recreation and community services, Water, wastewater and drainage and increases in costs for services related to roads and traffic. The spending in all categories are consistent with Council-approved priorities.

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

	2021 Budget	2021 Actual	Variance Favourable (Unfavourable)	2020 Actual	Increase (Decrease)
Parks, recreation and community services consolidated	143,092	135,571	7,521	117,695	17,876
Police	102,375	98,012	4,363	98,326	(314)
Legislative and administrative services	80,571	86,081	(5,510)	89,927	(3,846)
Water, wastewater and drainage	94,992	103,987	(8,995)	94,332	9,655
Roads and traffic	80,241	81,651	(1,410)	66,394	15,257
Fire	46,935	53,367	(6,432)	50,590	2,777
Transit	45,282	42,884	2,398	40,490	2,394
Waste collection and disposal	38,743	29,728	9,015	28,235	1,493
Grants	12,636	12,205	431	12,974	(769)
Planning and development	11,538	16,612	(5,074)	15,231	1,381
	656,405	660,098	(3,693)	614,194	45,904

The schedule above includes both operating and capital expense, and controlled subsidiaries. The five-year trends are reported on Table 16 by expense type and on Table 18 by expense by object.

Parks, recreation and community services increased \$17.9 million from 2020 due to controlled subsidiaries operating closer to pre-pandemic levels in 2021 when compared to 2020.

Water, wastewater and drainage expenses were \$9.7 million higher than 2020 due to increased amortization expenses, higher costs of water purchases, an increased number of water main breaks due to a dry summer, and higher capital project costs.

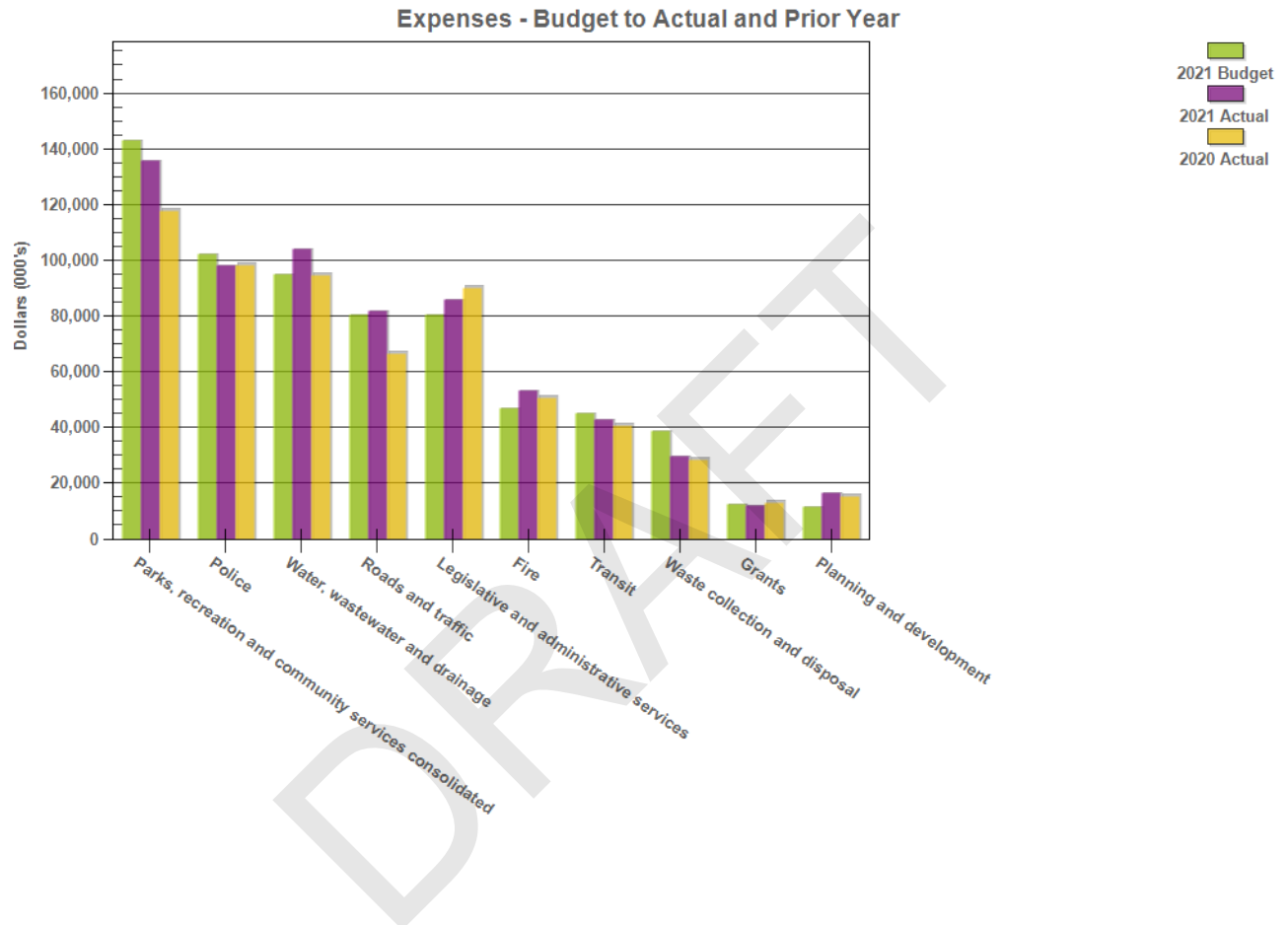
Roads and traffic expenses were \$15.3 million higher than 2020 due to an increase in construction during the year. This increase is an investment in infrastructure that is a key component to service delivery.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 14: Expenses – Budget to Actual and Prior Year



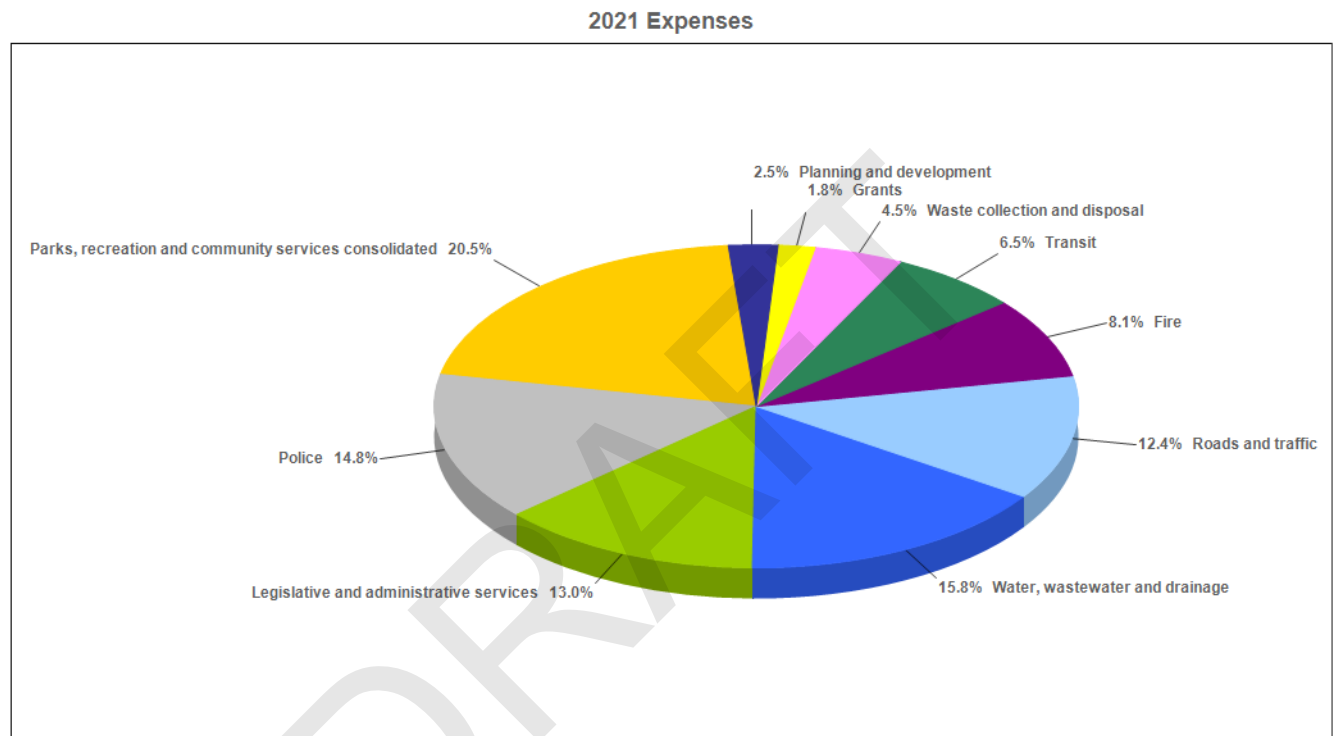
FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Of the total expenditures incurred, almost 64.2% is attributed to four areas: Parks, recreation and community services; Police; Legislative and administrative services and Water, wastewater and drainage.

Table 15: 2021 Expense by Type



An analysis of the significant trends in expenses indicate that the City of Regina's expenses have increased by \$81.2 million over the last five years (Table 16). Almost 55% of this increase is the result of the City's continued investment in the road infrastructure and the cost to provide safe, reliable drinking water to residents. Table 17 provides a graphic representation on the historical expenses by department.

Table 16: Expense Summary

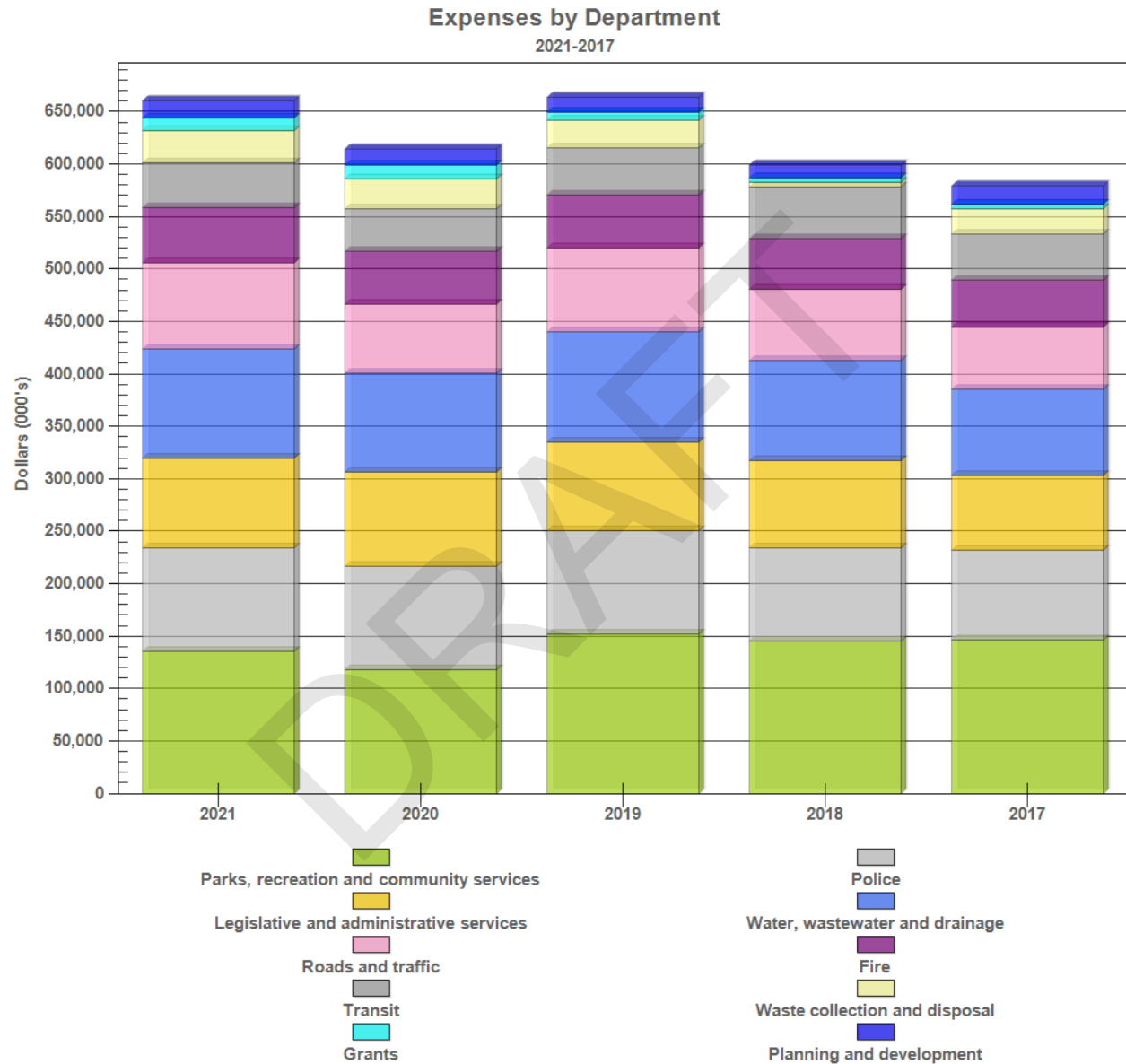
	2021	2020	2019	2018	2017
Parks, recreation and community services	135,571	117,695	151,623	145,436	146,667
Police	98,012	98,326	98,527	88,614	84,605
Legislative and administrative services	86,081	89,927	84,163	83,313	71,812
Water, wastewater and drainage	103,987	94,332	105,784	95,420	82,036
Roads and traffic	81,651	66,394	80,304	67,527	58,998
Fire	53,367	50,590	49,814	48,997	45,651
Transit	42,884	40,490	45,193	48,722	43,895
Waste collection and disposal	29,728	28,235	26,787	4,036	23,734
Grants	12,205	12,974	7,358	4,639	4,548
Planning and development	16,612	15,231	14,278	12,347	16,948
Total	660,098	614,194	663,831	599,051	578,894

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 17: Expenses by Department



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Approximately 46.3% of the total expenses incurred by the City of Regina are attributed to wages and benefits. Wages and benefits have increased by a nominal and predictable 8.6% from 2017 to 2021 which is reasonable due to collective bargaining agreements and staff advancing through annual union step increases. Included in these costs are changes to post employment obligations such as pension plans, sick and vacation payout's.

Several categories of expenses (contracted services, materials and supplies, and amortization) are impacted by capital projects which span several years. These in turn are impacted by major projects as well as the availability of government funding. While a majority of project expenditures are capitalized not all meet the criteria, thus, an increase in capital projects causes an increase in certain related operating expenses both at the time of construction and into the future.

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

2021 - 5,027
2020 - 4,846
2019 - 5,242
2018 - 5,238
2017 - 5,471

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

Table 18: Expense by Object

	2021	2020	2019	2018	2017
Wages and benefits	305,911	299,764	300,417	276,772	281,686
Materials, supplies and other goods	85,341	58,537	116,930	79,478	78,734
Contracted and general services	115,783	108,231	105,949	107,025	90,354
Transfer payments/grants	12,226	13,075	9,372	9,347	5,582
Utilities	20,179	19,228	17,036	18,311	20,799
Interest and bank charges	11,983	12,324	13,058	13,418	13,811
Amortization of tangible assets	108,675	103,035	101,069	94,700	87,928
Total	660,098	614,194	663,831	599,051	578,894

As the economy opens up there is increased activity and therefore expenses under material, supplies and other goods are increasing as the services are increasing to pre-pandemic levels.

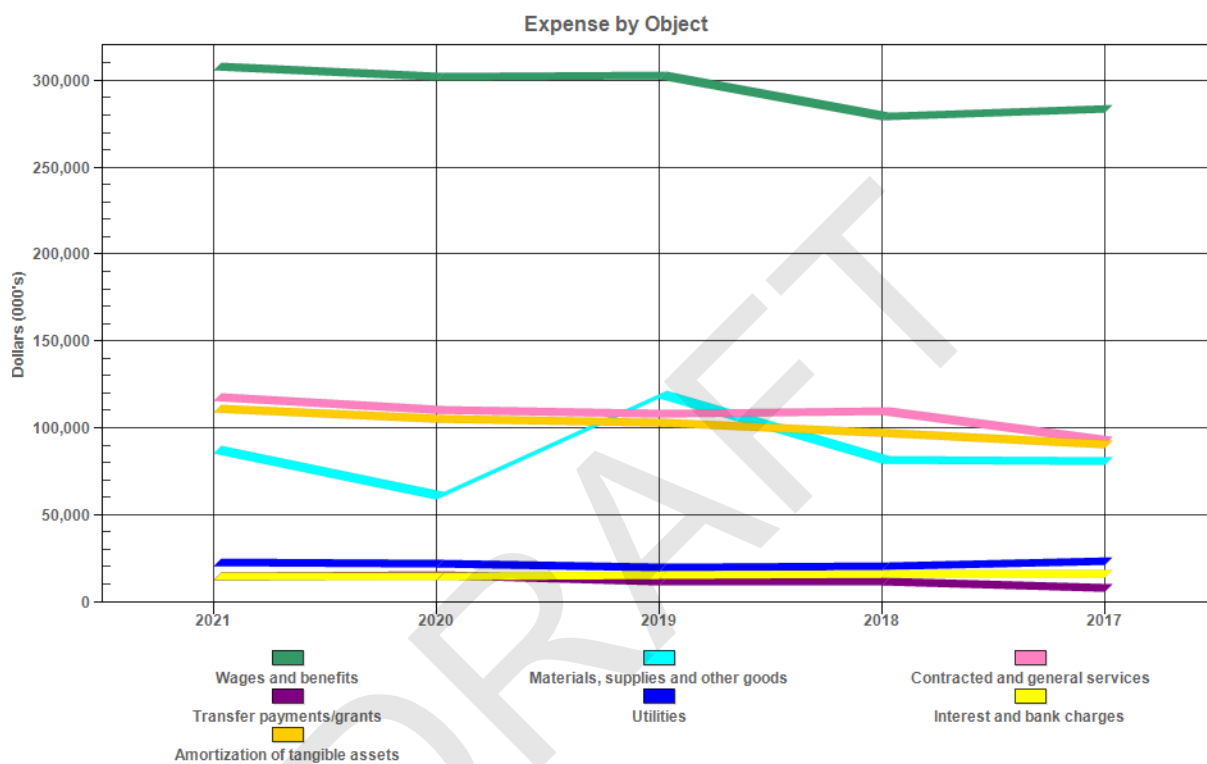
Table 19 and 20 illustrate total expenses by object.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 19: Expense by Object

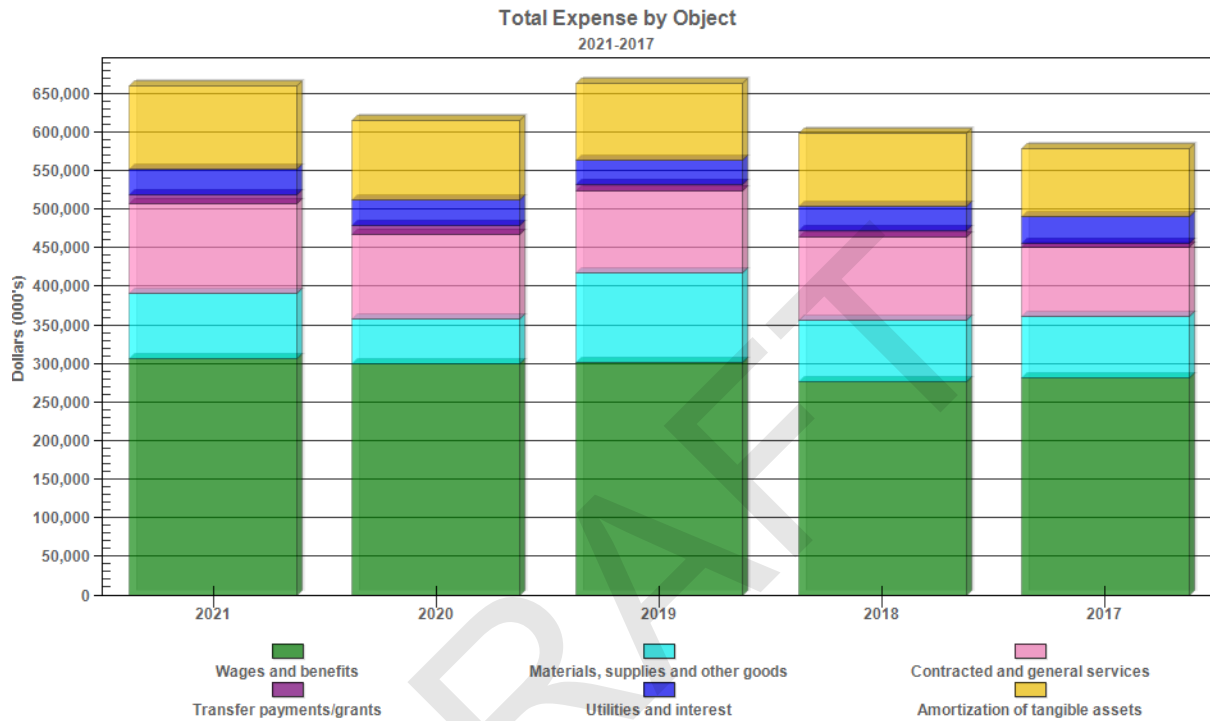


FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 20: Total Expense by Object



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 21: General Capital Funds

	Budget 2021	Actual 2021	Actual 2020	Actual 2019	Actual 2018	Actual 2017
Revenue						
Government transfers						
Federal	33,846	17,268	12,698	23,047	14,992	54,109
Provincial	-	19,699	2,408	7,210	8,507	17,304
Fees and charges	-	7,955	423	7,265	10,949	24
Servicing agreement fees	6,929	5,875	4,669	2,109	5,861	7,000
Contribution of tangible capital assets	-	13,871	3,993	17,915	38,730	21,798
Other capital contributions	-	957	644	601	1,368	2,003
Other revenues	-	1,024	1,371	835	502	1,660
	40,775	66,649	26,206	58,982	80,909	103,898
Expenses	-	108,546	87,576	104,763	106,952	105,015
Surplus (Deficit)	40,775	(41,897)	(61,346)	(45,781)	(26,043)	(1,117)

Annually, City Council approves a Capital Plan to support the Strategic Plan and to respond to the service demands of the city, which requires investment in tangible capital assets. The budget details each capital project based on the maximum forecast expenditure for the year to accommodate the planning and scheduling requirements associated with the projects. There is a higher degree of variability between actual and budget for capital projects as there is typically a portion of the budget carried forward to future years for projects not completed within the fiscal year. At the end of 2021, the carry forward amount available in the General Capital and Utility Capital funds was \$247.6 million (2020 - \$250.9 million).

OTHER SIGNIFICANT TRENDS

Other significant trends for the City of Regina can be determined by analyzing the Statement of Financial Position for the past five years (Table 22). This statement presents information to describe the City's financial position at the end of the year. This information allows users to evaluate the City's ability to finance its activities and to meet its liabilities and contractual obligations, as well as its ability to provide future services. The City needs to understand the total economic resources they have available to deliver services. These resources can be finalized (eg. cash, accounts receivable) and non-financial (eg. tangible capital assets).

The City also has liabilities for service delivery to be settled in the future that will consume the financial resources. This is measured by the City's net financial asset position. This measure is considered tandem with the accumulated surplus to determine the City's ability to delivery services in the future. A significant portion of accumulated surplus includes the investment made in tangible capital assets which, for the City, represents service delivery capacity.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 22: Statement of Financial Position

	2021	2020	2019	2018	2017
Financial assets					
Cash	169,267	96,587	88,476	77,924	137,099
Short-term investments	421,574	461,127	400,830	100,460	20,510
Accounts receivable	56,632	43,450	49,280	72,789	87,225
Taxes receivable	12,123	14,964	11,753	10,370	6,252
Long-term investments	-	-	-	276,092	276,151
Land inventory	25,257	20,592	27,192	30,083	20,391
	684,853	636,719	577,531	567,718	547,628
Financial liabilities					
Bank indebtedness	1,725	-	-	-	-
Accounts payable and accrued liabilities	64,233	47,213	64,836	66,860	72,967
Taxes payable to school boards	1,323	11,570	6,449	8,000	7,006
Deferred revenue	119,790	121,984	89,496	74,446	77,208
Capital lease obligations	1,197	1,223	1,463	735	1,135
Long-term debt	331,657	292,989	302,619	317,692	319,635
Employee benefit obligations	72,068	74,483	67,949	66,095	69,679
Landfill closure and post-closure	14,678	12,574	9,859	9,278	28,862
	606,671	562,036	542,671	543,106	576,492
Net financial (debt) assets	78,182	74,683	34,860	24,612	(28,864)
Non-financial assets					
Tangible capital assets	2,447,965	2,364,486	2,322,717	2,232,502	2,146,267
Materials and supplies	10,875	10,075	8,975	8,072	7,552
Prepaid expense	4,123	3,410	3,374	2,656	5,404
ACCUMULATED SURPLUS	2,541,145	2,452,654	2,369,926	2,267,842	2,130,359
ANNUAL SURPLUS	88,492	82,729	102,083	137,483	161,547

Cash increased by \$72.7 million as compared to 2020 due to \$60 million increase in matured term deposits that were not reinvested in anticipation for the hiring of the new investment manager. The bank balance is also higher than previously as the City is maintaining a higher bank balance to account for accounts payables.

Short-term investments decreased \$40 million in 2021 due to the City liquidating investments in preparation of new investments under a new investment manager. The contract for the investment manager is in place and investments under the Council-approved investment policy will begin in 2022.

Accounts receivables increased by \$13.2 million from 2020 due to a receivable from the Co-op refinery and also a receivable from Infrastructure Canada for a claim related to the Winnipeg Street Overpass project.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Land inventory increased by \$4.7 million due to additional work done in 2021 as the City began developing the Towns Phase 2.

Accounts payable increased by \$17.0 million from 2020; based on a five-year trend, 2021 is within the normal range for accounts payable. However, some of the increases were increases in assessment appeals, increase in payables of controlled subsidiaries and numerous progress payments and invoices that were accrued at the end of the year.

Taxes payable to school boards decreased by \$10.2 million. This variance is due to the COVID-19 related addendum to the Education Property Tax agreement for 2020 where school boards were paid monthly based on actual monthly collections instead of being paid based on the previous year collection patterns where the bulk of current school levy billed is paid during May and June. This meant that the final 2020 payable amount due in January 2021 would be larger than in a normal year.

Long term debt increased by \$39.0 million due to Buffalo Pound Water Treatment Corporation taking on more debt in the year for the plant renewal project. The plant renewal project is a high priority project to ensure the Buffalo Pound Water Treatment Plant continues to meet its mandate and provide the Cities of Regina and Moose Jaw with safe and reliable drinking water. The project will ensure long-term viability of the plant to meet its mandate into the future.

Table 23: City of Regina Long-Term Debt

	2021	2020	2019	2018	2017
Total debt outstanding, beginning of year	292,989	302,619	317,692	319,635	293,512
Debt issued during year	38,668	-	12,000	-	33,300
Debt repayments during year	(330,460)	(301,396)	(27,073)	(1,943)	(7,177)
Total debt outstanding, December 31	1,197	1,223	302,619	317,692	319,635
General municipal debt outstanding, end of year	178,506	184,871	191,023	195,612	200,981
Water & Sewer Utility debt outstanding, end of year	-	-	-	7,845	8,752
Wastewater Treatment Plant debt outstanding, end of year	70,913	72,427	73,849	75,186	76,440
Buffalo Pound Loan Payable	74,103	30,649	31,563	32,447	33,300
REAL	8,135	5,042	6,184	6,602	162
Total debt outstanding	331,657	292,989	302,619	317,692	319,635
Authorized debt limit, December 31	450,000	450,000	450,000	450,000	450,000
Debt per capita (\$)*	1,411	1,247	1,250	1,357	1,385
Debt per household (\$)**	3,474	3,069	3,170	3,328	3,348
Debt per community assessed value	1.24%	1.00%	1.04%	1.11%	1.14%
Debt as a multiple of revenue	44.3%	42.0%	39.5%	43.1%	43.2%

*2016-2020 population figure figured was obtained from the 2016 census. 2021 population figure was obtained from 2021 census.

** Household figure as obtained from Stats Canada 2016 and 2021 census.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

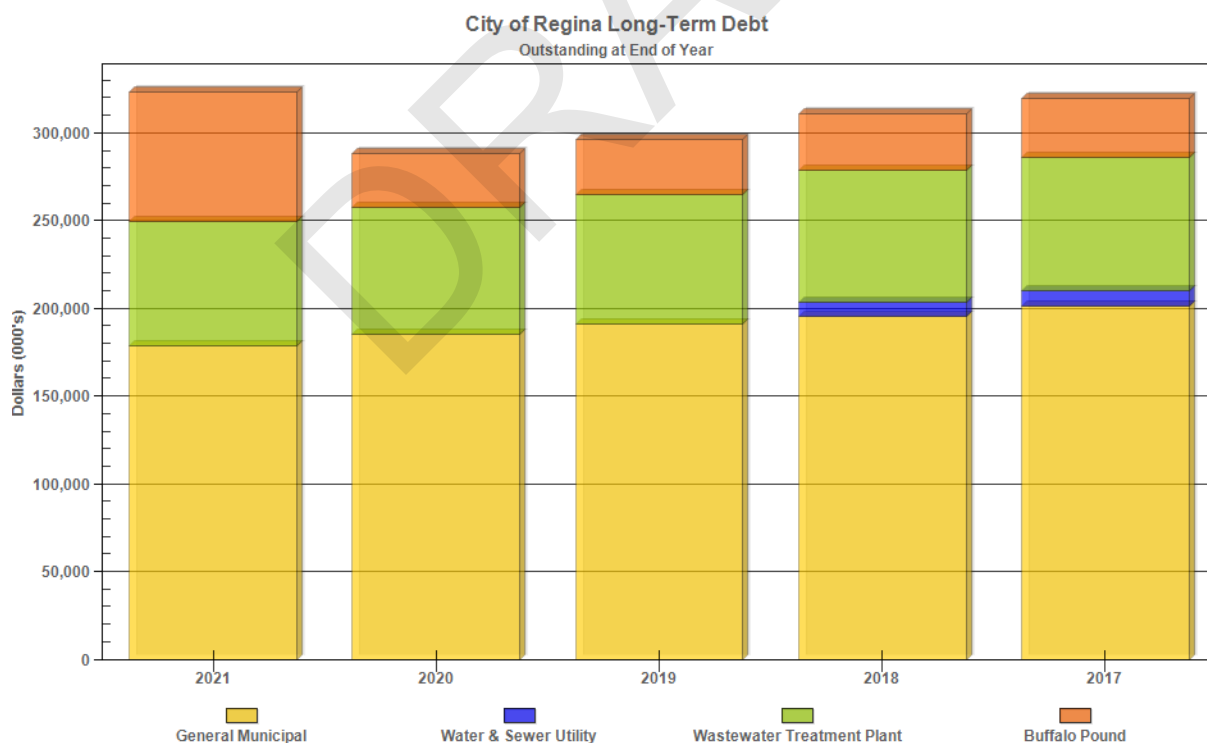
(in thousands of dollars)

Long-Term Debt

The affordability of debt is influenced by many factors including the City's revenue, current debt obligations and other financial obligations. The City's Debt Management Policy outlines specific measures to evaluate the affordability of debt. The policy sets limits on the amount of debt the City can borrow, within the current debt limit set by the Saskatchewan Municipal Board.

The City of Regina's current approved debt limit approved by the Saskatchewan Municipal Board is \$450 million. The total consolidated debt on December 31, 2021 was \$331.7 million. The debt undertaken by agencies accountable to and controlled or owned by the City are considered within the overall debt limit. These agencies are responsible for the repayment of the debt they take on. Historically, the City has used a traditional approach to issuing debt for large capital projects and all debt currently held is planned debt. This approach allows the City of Regina to maintain a reasonable debt limit and demonstrates a commitment to long-term planning and fiscal management. New debt was taken by Buffalo Pound Water Treatment Corporation in 2021 for the plant renewal project.

Table 24: City of Regina Long-Term Debt



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

The cost of servicing the debt over the past five years is presented in the Table 25. The debt service ratio of 5% of consolidated revenues is set within the Debt Management Policy. The limit was exceeded in 2019 with a one-time balloon payment.

Table 25: City of Regina Debt Service Cost

City of Regina Debt Service Costs

	2021	2020	2019	2018	2017
General municipal debt					
Principal	4,426	4,252	16,589	5,368	5,214
Interest	7,027	7,201	7,681	8,188	8,410
	11,453	11,453	24,270	13,556	13,624
Water and Sewer Utility					
Principal	-	-	7,846	906	906
Interest	-	-	196	414	456
	-	-	8,042	1,320	1,362
3rd Party					
Principal	2,844	2,671	2,509	2,106	1,178
Interest	4,596	4,682	4,763	5,922	4,840
	7,440	7,353	7,272	8,028	6,018
Total	18,893	18,806	39,584	22,904	21,004
Debt service costs as a % of total expenses	2.9%	3.1%	6.0%	3.8%	3.6%

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Employee Benefit Obligations

Employee benefit obligations include liabilities for pensions, sick and severance, vacation and overtime. The increase in employee benefit obligations from 2017 to 2021 primarily reflects the impact of general wage increases and employees reaching the age of retirement. As a larger proportion of the City's work force reaches retirement age over the next 5 to 10 years, the cash outlays relating to this obligation will continue to grow.

Employee benefit obligations also include the liability for the Regina Police Pension. The Regina Civic Superannuation and Benefits Plan includes a larger group of employees, but since it is a multi-employer plan, it is not possible to determine the City's portion of the deficit and thus no amount is included in the Consolidated Statement of Financial Position for this Plan. As disclosed in note 10 d) of the Consolidated Financial Statements, an actuarial extrapolation completed of the plan for accounting purposes indicates a surplus of benefit obligation over plan assets of \$201.9 million at December 31, 2021 (2020 - \$96.6 million surplus).

	2021	2020	2019	2018	2017
City of Regina employer contributions	15,992	15,974	15,540	16,062	15,138

Tangible Capital Assets

Tangible capital assets support all of the services provided by the City and its consolidated entities. These assets are capitalized on the Statement of Financial Position at cost and amortized over their estimated useful lives on the Statement of Operations. The City's tangible capital assets include land, buildings, vehicles and equipment, roads and bridges, and underground and other networks. The value of the tangible capital assets grow as the City receives contributed assets from developers and invests in new or replacement assets to continue to provide services.

	2021	2020	2019	2018	2017
Tangible Capital Assets - Net Book Value	2,447,965	2,364,486	2,322,717	2,232,502	2,146,267

The City continues to invest in infrastructure as noted in the table above. The acquisition of tangible capital assets is authorized largely through the Council-approved capital budget. On March 14, 2021, Council adopted the 2021 annual Capital plan and the 2021-2025 Capital plan.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Accumulated Surplus

The accumulated surplus represents the net assets of the City, and the yearly change in the accumulated surplus is equal to the annual excess of revenues over expenses for the year.

Accumulated surplus is comprised of all the accumulated surpluses and deficits of the funds, reserves and controlled entities that are included in the statements, along with the City's unfunded liabilities such as vacation, retirement allowances and landfill liabilities. Accumulated surplus primarily consists of the City's investments in tangible capital assets (2021 - 96%; 2020 - 93%). Investments in tangible capital assets is an important aspect of service delivery and is not intended or readily accessible for user in funding ongoing operations.

	2021	2020	2019	2018	2017
Accumulated surplus	2,541,145	2,452,654	2,369,925	2,267,842	2,130,359

The City's accumulated surplus, through its investment in tangible capital assets, has grown by \$88.5 million in 2021, indicating a strong foundation upon which services will continue to be delivered in the future.

Reserves

The City allocates funds to reserves to meet specific future operating and capital requirements. They are a key component to the City's long-term financial strategy, supporting long-term financial viability. Two of the largest reserves are the General utility reserve and General fund reserve, which are intended to provide funding in the event of an operating deficit, as well as for one-time initiatives.

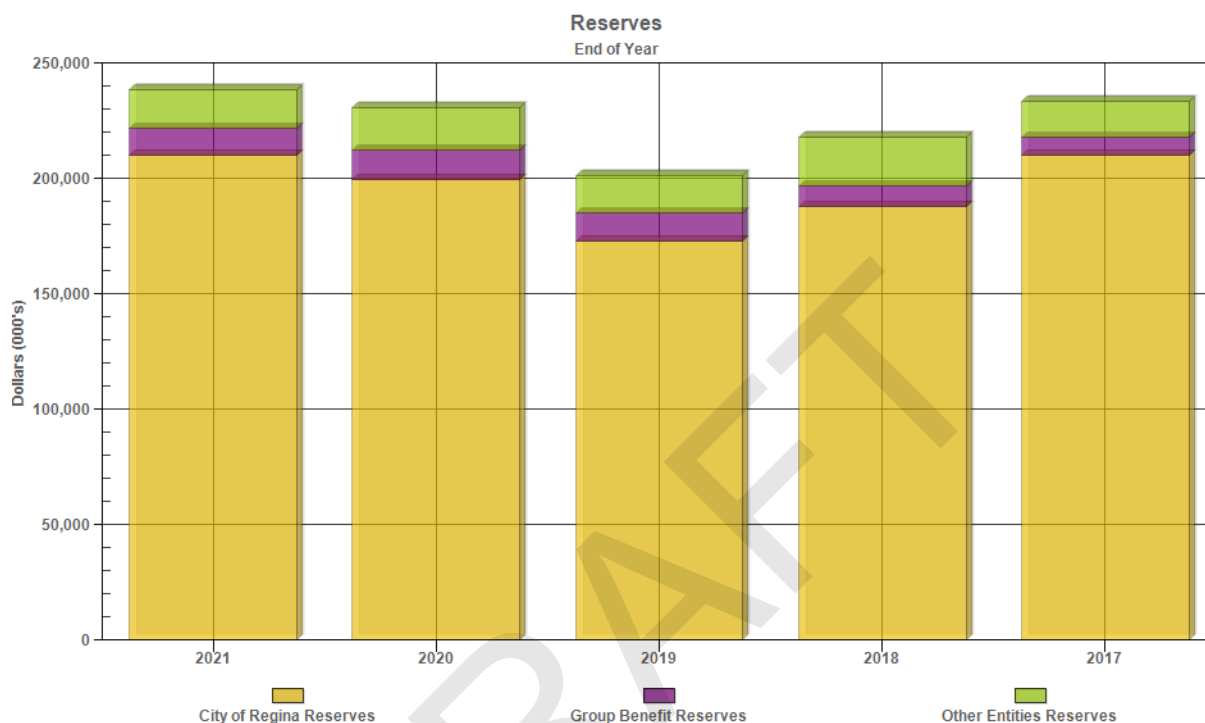
Table 26: Reserves

	2021	2020	2019	2018	2017
Reserves					
City of Regina Reserves	209,645	199,442	172,666	187,738	209,923
Group Benefits Reserves	12,049	12,744	11,978	8,722	7,759
Other Entities Reserves	16,486	18,358	16,533	21,355	15,498
	238,180	230,544	201,177	217,815	233,180

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)



Over the past five years the City's reserves have fluctuated as reserves are used for their intended purposes as defined in the *Regina Administration Bylaw, 2003-69*. Two comprehensive reviews have been completed in this time period (2018 and 2021) that have established a strong foundation for establishing and reporting the reserves to ensure sound fiscal management. Overall, the steady reserve level is an indication of how the City continues to ensure appropriate reserve balances to support planned projects.

The number and level of reserves maintained by a municipality depend on several factors including service levels, internal financial policies, risk tolerances, age of infrastructure, long-term financial plans, and economic conditions. The City's reserves align to the bylaw and internal policies. An annual reserve report is presented to City Council to detail the balances and use of each reserve and recommend any adjustments to continue to align to the best practices.

MEASURING FINANCIAL VIABILITY

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

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

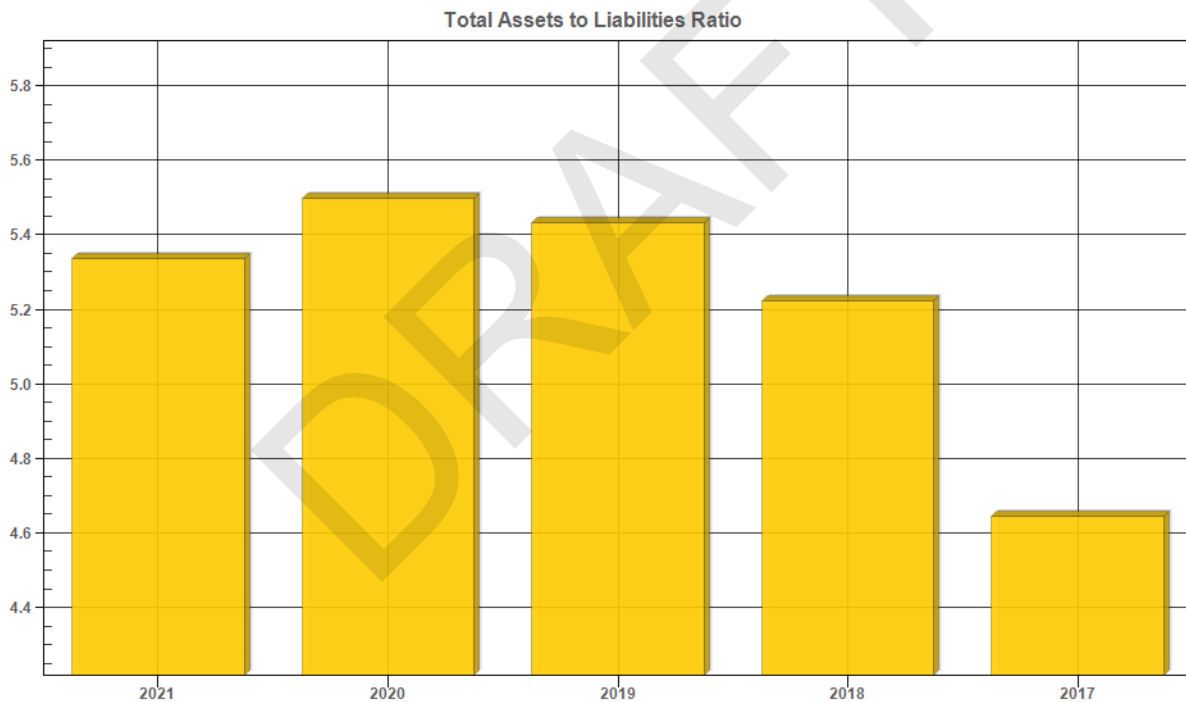
(in thousands of dollars)

Sustainability

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

The total assets to liabilities ratio has increased from 4.7 to 5.2 from 2017 to 2021 (Table 27). The increase is due to the increase in financial assets, reduced net debt as well as investments in our tangible capital assets which provide service capacity. The City's financial assets to liabilities ratio has increased from 0.95 to 1.13 from 2017 to 2021 (Table 28). A cash increase of \$72.7 million and \$13.2 million increase in accounts receivable in 2021 have resulted in an increase in financial assets, causing a correlating increase in the ratio of financial assets to liabilities which supports the ability of the City to finance its commitments.

Table 27: Total Assets to Liabilities Ratio

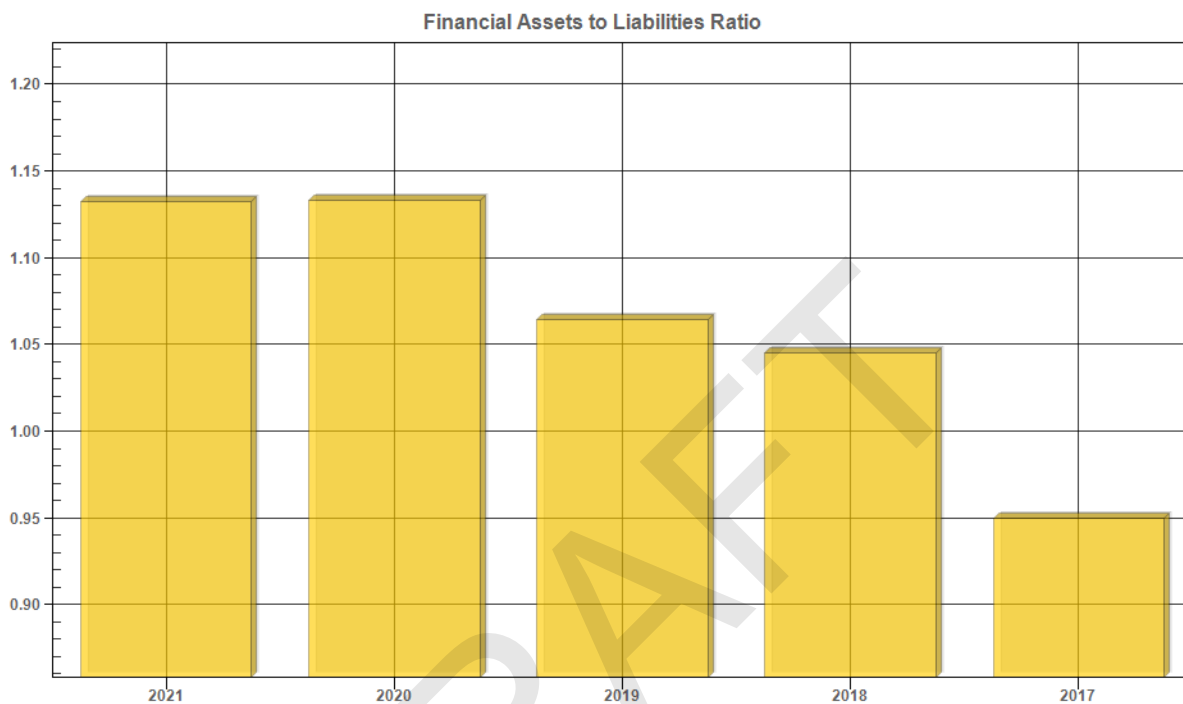


FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Table 28: Financial Assets to Liabilities Ratio



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

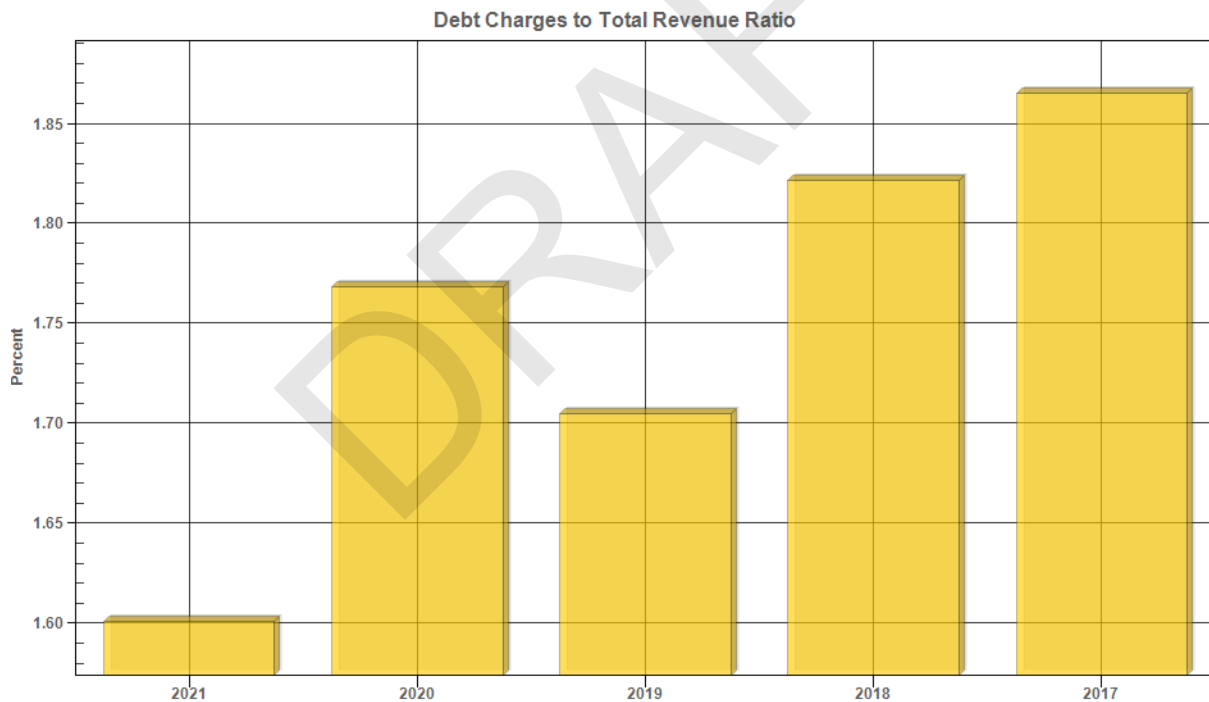
For the Year Ended December 31

(in thousands of dollars)

Flexibility

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

Table 29: Debt Charges to Total Revenue Ratio



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

Vulnerability

This is the degree to which a government is dependent on, and therefore vulnerable to, sources of funding outside of its control. The risk of relying on external funding sources is that the City does not directly control or influence either the amount or timing of such revenues. Vulnerability is measured by calculating the ratio of revenues from senior governments to the City's own-source revenues. The ratio of government transfers to total revenue is higher in 2021 due to Municipal economic enhancement program received from the provincial government and other COVID-19 funding from the federal government.

Table 30: Government Transfers to Total Revenue Ratio



CREDIT RATING

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

S & P Global undertakes a detailed analysis of the borrower's financial condition, using a robust set of criteria, and updates it annually. The City of Regina's credit rating by S & P Global for 2021 remains AAA, the highest rating possible. According to the credit agency, this consistently strong performance reflects the City's ongoing commitment to sound fiscal management.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

(in thousands of dollars)

MOSAIC STADIUM

Operating Results	2021	2020
Revenues		
Property Tax	9,022	7,833
Grant Revenue	2,129	2,129
Tenant Revenue	2,608	2,565
Facility Fees	2,346	-
Community Use	50	17
Other Rent	300	300
Other General Revenue	759	759
Interest	-	-
Total Revenues:	17,214	13,602
Expenditures		
Contracted Property Management	4,089	3,649
Utilities	803	755
Consulting Services	3	-
Property Tax	263	283
Other	33	3
Total Expenditures:	5,191	4,689
Surplus (Deficit) Before Debt Repayment	12,023	8,913
Debt Repayment - Principal & Interest	11,446	11,445
Net Surplus (Deficit) for the year	578	(2,532)

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

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

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

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended December 31

Mosaic Stadium Operating Results

Grant & Tenant Revenue (Continued)

The SRFC lease generates revenue of a minimum of \$1.5 million per year. In 2018 and each subsequent year, this amount is adjusted to ensure that the revenue received by the City is not unduly eroded due to inflation. In addition, the SRFC pays \$500,000 per year to the City for the ability to market the naming rights and sponsorship rights in respect of the stadium.

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

Other General Revenue – Regina City Council (CR13-6) committed to incorporating the general revenue used to fund the operating maintenance budget for the old stadium as a funding source to support the new stadium. The operating maintenance budget for the former stadium was \$759,000.

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

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

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

Debt Repayment – External financing in support of the stadium was obtained from two sources. The Province of Saskatchewan provided a loan of \$100.0 million (CM14-1). The term of this loan is 31.5 years with an interest rate of 3.99 % per annum. The current balance outstanding is \$84.9 million.

The Canadian Imperial Bank of Commerce provided a loan of \$100.4 million (CR14-45), of which \$67.4 million was used to fund the construction of the stadium and \$33.0 million was set aside for interim cash flow purposes. The term of this loan is 30 years with an interest rate of 4.102 % per annum. The current outstanding balance is \$85.4 million.

Long Term Financial Outlook

Losses will be incurred during the first ten years of stadium operations. This is a result of the City's obligation to expend approximately \$11.0 million per year in debt repayments from the start of stadium operations while the amount of property tax revenue dedicated to the stadium starts out at approximately \$715,000 per annum. At the end of 30 years when the debt has been fully repaid, it is projected that the stadium will have generated a net positive cash flow.

The COVID-19 pandemic resulted in Federal, Provincial and Local governments nationwide enacting emergency measures to combat the spread of the virus. Those measures included the cancellation of large public gatherings such as the events held at Mosaic Stadium. It is not possible at this time to reliably estimate the long-term impact on the future financial results of the stadium. Active and diligent management of the stadium's operations will be required to ensure long-term financial sustainability.

2021



Consolidated Financial Statements

MANAGEMENT'S REPORT

RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements and all other information contained in this report are the responsibility of management. The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes some amounts, which are based on the best estimates and judgments of management. Financial data elsewhere in this report is consistent with that of the consolidated financial statements.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that the financial records are reliable for the preparation of financial statements.

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

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

Jim Nicol
Interim City Manager

June 15, 2022

Independent Auditor's Report

To Mayor Masters and Members of City Council of City of Regina:

Opinion

We have audited the consolidated financial statements of City of Regina (the "City"), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2021, and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

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

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

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

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Regina, Saskatchewan

June 15, 2022

Chartered Professional Accountants

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31

(in thousands of dollars)

	2021	2020
FINANCIAL ASSETS		
Cash	\$ 169,267	\$ 96,587
Short-term investments (Note 3)	421,574	461,126
Accounts receivable (Note 4)	56,632	43,450
Taxes receivable (Note 5)	12,123	14,964
Land inventory (Note 6)	25,257	20,592
	684,853	636,719
FINANCIAL LIABILITIES		
Bank indebtedness	1,725	-
Accounts payable and accrued liabilities	64,233	47,213
Taxes payable to school boards	1,323	11,570
Deferred revenue (Note 7)	119,790	121,984
Capital lease obligations (Note 8)	1,197	1,223
Long-term debt (Note 9)	331,657	292,989
Employee benefit obligations (Note 10)	72,068	74,483
Landfill closure and post-closure (Note 11)	14,678	12,574
	606,671	562,036
NET FINANCIAL ASSETS	78,182	74,683
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 12) (Schedule 3)	2,447,965	2,364,486
Materials and supplies	10,875	10,075
Prepaid	4,123	3,410
ACCUMULATED SURPLUS (Note 13)	\$ 2,541,145	\$ 2,452,654

Contractual obligations (Note 20)

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31

(in thousands of dollars)

	Budget (Note 1j)	Actual	Actual
	2021	2021	2020
REVENUE			
Taxation (Note 15)	\$ 293,076	\$ 292,063	\$ 284,740
Fees and charges	237,924	255,611	227,757
Government transfers (Note 16)	104,372	102,684	103,719
Electrical distribution	29,800	30,492	29,502
Licenses, fines and levies	11,577	18,037	14,684
Gas distribution	5,400	6,139	6,216
Interest and penalties	7,177	7,885	9,133
Interest on short term investments	-	1,046	893
Servicing agreement fees	8,439	9,069	8,080
Land sales	-	181	26
Other	4,991	6,685	7,468
Contribution of tangible capital assets (Note 12)	-	17,739	4,061
Other capital contributions	-	958	644
	702,756	748,589	696,923
EXPENSES			
Parks, recreation and community services	134,967	135,571	117,695
Police	99,102	98,012	98,326
Legislative and administrative services	79,647	86,081	89,927
Water, wastewater and drainage	94,992	103,987	94,332
Roads and traffic	80,241	81,651	66,394
Fire	46,935	53,367	50,590
Transit	45,282	42,884	40,490
Waste collection and disposal	38,743	29,728	28,235
Grants	12,636	12,205	12,974
Planning and development	16,878	16,612	15,231
	649,423	660,098	614,194
ANNUAL SURPLUS	53,333	88,491	82,729
ACCUMULATED SURPLUS, BEGINNING OF YEAR	-	\$ 2,452,654	2,369,925
ACCUMULATED SURPLUS, END OF YEAR	\$ 53,333	\$ 2,541,145	\$ 2,452,654

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the Year Ended December 31

(in thousands of dollars)

	Budget (Note 1j)	Actual	Actual
	2021	2021	2020
Annual surplus	\$ 53,333	\$ 88,491	\$ 82,729
Acquisition of tangible capital assets	-	(176,386)	(143,063)
Contribution of tangible capital assets	-	(17,739)	(4,061)
Amortization of tangible capital assets	-	108,675	103,035
Proceeds on disposal of tangible capital assets	-	1,024	5,446
Loss (gain) on disposal of tangible capital assets	-	947	(3,126)
	-	(83,479)	(41,769)
Net change in materials and supplies	-	(800)	(1,100)
Net change in prepaid	-	(713)	(36)
	-	(1,513)	(1,136)
Increase in net financial assets	53,333	3,499	39,824
NET FINANCIAL ASSETS, BEGINNING OF YEAR	74,683	74,683	34,859
NET FINANCIAL ASSETS, END OF YEAR	\$ 128,016	\$ 78,182	\$ 74,683

See accompanying notes to consolidated financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31

(in thousands of dollars)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Annual surplus	\$ 88,491	\$ 82,729
Non-cash items		
Amortization of tangible capital assets	108,675	103,035
Loss (gain) on disposal of tangible capital assets	947	(3,126)
Contribution of tangible capital assets	(17,739)	(4,061)
Net change in non-cash working capital balances		
(Increase) decrease in accounts receivable	(13,182)	5,830
Decrease (increase) in taxes receivable	2,841	(3,211)
Increase in bank indebtedness	1,725	-
Increase (decrease) in accounts payable and accrued liabilities	17,020	(17,623)
Increase (decrease) in taxes payable to school boards	(10,247)	5,121
(Decrease) increase in deferred revenue	(2,194)	32,488
Decrease in capital lease obligations	(26)	(240)
(Decrease) increase in employee benefit obligations	(2,415)	6,534
Increase in landfill closure and post-closure liability	2,104	2,715
Increase in land inventory	(4,665)	6,600
Increase in materials and supplies	(800)	(1,100)
Increase in prepaid	(713)	(36)
	169,822	215,655
CASH FLOWS USED IN CAPITAL ACTIVITIES:		
Acquisition of tangible capital assets	(176,386)	(143,063)
Proceeds on disposal of tangible capital assets	1,024	5,446
	(175,362)	(137,617)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Redemption (purchase) of short term investments	39,552	(60,300)
Proceeds on sale of short term investments	-	3
	39,552	(60,297)
CASH FLOWS USED IN FINANCING ACTIVITIES:		
Advance (repayment) of long-term debt	38,668	(9,630)
INCREASE IN CASH	72,680	8,111
CASH, BEGINNING OF YEAR	96,587	88,476
CASH, END OF YEAR	\$ 169,267	\$ 96,587

See accompanying notes to consolidated financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting entity

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

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

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

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

The Regina Public Library Board has a 22.07% (2020 - 22.15%) interest in the Saskatchewan Information and Library Services Consortium Inc. (SILS) and a 5.79% interest in mamaweyatitan centre, which has been proportionately consolidated.

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b. Revenue recognition

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

Property tax revenues are recorded at the time tax billings are issued. Property tax revenue is based on assessments determined in accordance with provincial legislation and the formulas, principles and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually. Taxation revenues are recorded net of a provision for potential losses on outstanding assessment appeals and uncollected taxes. By their nature, these provisions are subject to measurement uncertainty and the impact on the consolidated financial statements of future periods could be material (Note 15). Penalties on overdue taxes are recorded in the period levied.

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

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

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

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

c. Expense recognition

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

d. Use of estimates

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

e. Materials and supplies

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

f. Taxes collected for others

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

g. Deferred revenue

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

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

h. Employee benefit plans

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

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

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

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i. Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

General	
Land improvements	10 to 100 years
Buildings and building improvements	15 to 121 years
Vehicles and equipment	
Fire trucks and buses	5 to 20 years
Police vehicles	4 to 10 years
Other vehicles	2 to 25 years
Equipment	4 to 50 years
Office and information technology	
Hardware	2 to 15 years
Software	2 to 10 years
Other	7 to 25 years
Infrastructure	
Plants and facilities	5 to 100 years
Roads	1 to 40 years
Underground networks	25 to 119 years
Bridges and other structures	20 to 85 years

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

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

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

j. Budget information

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on March 14, 2021.

k. Investments

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

l. Foreign currency

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

m. Land inventory

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

n. Loan Guarantees

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

o. COVID-19

In March of 2020, there was a global outbreak of COVID-19 (Coronavirus), which had a significant impact on businesses through the restrictions put in place by the Canadian, Provincial and Municipal Governments regarding travel, business operations and isolation/quarantine orders. At this time, the extent of the impact that the COVID-19 outbreak had and will have on the City is minimal as there was no significant decrease in revenues and no additional funding was received as a result of COVID-19. In addition, the pandemic did not cause any closure of the business.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

2. NEW STANDARDS AND AMENDMENTS TO STANDARDS

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

a. PS 1201 Financial Statement Presentation

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

b. PS 2601 Financial Currency Translation

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

c. PS 3041 Portfolio Investments

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

d. PS 3450 Financial Instruments

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

e. PS 3280 Asset Retirement Obligation

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

Standards and amendments effective for financial statements on or after April 1, 2023:

f. PS 3400 Revenue

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

3. SHORT-TERM INVESTMENTS

Short-term investments are recorded at cost and have a fair value approximating cost. The investments are in a money market fund, holdings of which may include a combination of term deposits, treasury bills, commercial paper, bankers' acceptances or promissory notes. The average yield earned from investments was 0.63% (2020 - 1.18%).

4. ACCOUNTS RECEIVABLE

	2021	2020
Trade and other receivable	40,185	23,377
Water and sewer receivable	20,375	20,073
Allowance for doubtful accounts	(3,928)	(5,520)
	56,632	37,930

5. TAXES RECEIVABLE

	2021	2020
Taxes receivable	24,789	25,254
Allowance for doubtful accounts	(12,666)	(10,290)
	12,123	14,964

6. LAND INVENTORY

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

	2021	2020
Long-term inventory	25,257	20,592

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

7. DEFERRED REVENUE

	December 31, 2020	Externally restricted inflows	Revenue earned	December 31, 2021
Municipal Economic Enhancement Program	30,441	-	(18,576)	11,865
The Community Building Fund	18,296	26,211	(13,520)	30,987
Servicing agreement fees	53,232	2,166	(8,408)	46,990
Property taxes	1,229	1,357	(1,229)	1,357
Paved alleys	2,206	124	(463)	1,867
Gravel alleys	889	140	-	1,029
Cemetery internments	769	150	(80)	839
REAL	1,823	979	-	2,802
Other	13,099	8,955	-	22,054
	121,984	40,082	(42,276)	119,790

8. CAPITAL LEASE OBLIGATIONS

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

2022	556
2023	394
2024	163
2025	84
	1,197

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

9. LONG-TERM DEBT

Debenture debt

The City's long-term debt consists of \$178,506 (2020 - \$184,871) of unsecured debentures issued in the form of fully registered certificates held by The Canadian Depository for Securities Ltd. (CDS), on behalf of beneficial owners as direct and indirect participants of CDS. The debentures are issued for 10 or 30-year terms with principal payable either annually or semi-annually and interest payable semi-annually.

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

The long-term debt represents the deferred capital payments portion of the Wastewater Treatment Plant based on the terms of the P3 agreement. The City amortizes the accumulated cost of the completed project over its useful life, expenses the annual interest cost and settles the long-term liability over the term of the P3 project agreement. The City has \$70,913 (2020 - \$72,427) of deferred capital payments that it has recorded as long-term debt. The long-term debt has a 27-year term with principal and interest payable monthly. The entire principal is due 2044.

Term loan

BPWTC entered into a non-revolving term loan and an interest rate swap agreement with the Bank of Montreal for a 25 year term to fix the interest rate at 3.46%. The term loan is subject to renewal on November 30, 2027. BPWTC also entered into a term loan of \$60,000 payable to TD bank based on a 20-year mortgage style amortization with an interest rate fixed at 3.09% through an interest rate swap. The City has guaranteed its proportionate share of the term loan.

	2021	2020
City of Regina unsecured debentures and loan		
Operating fund	178,506	184,871
WWTP debt - long-term	70,913	72,427
BPWTC term loan	74,103	30,649
REAL debt - long term	8,135	5,042
Total debt	331,657	292,989
Authorized debt limit	450,000	450,000
Interest rates	1.95-5.60%	1.95-5.10%
Interest costs for year	13,438	12,111

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

9. LONG-TERM DEBT (CONTINUED)

Bank indebtedness

Pursuant to *The Regina Administration Bylaw No. 2003-69*, the City can incur bank indebtedness. Interest on this indebtedness is calculated at the prime rate of interest less 0.55%, payable monthly and the City has pledged certain revenues as security for the debt obligation. REAL has an authorized line of credit with HSBC Bank Canada for \$6,789 at a rate of prime - 0.25%, at December 31, 2021 there is an amount of \$1,725 outstanding on the line of credit. The City has access to an unsecured line of credit of up to \$10,000 to cover any bank overdrafts arising from day to day cash transactions.

The long-term debt is repayable as follows:

2022	13,788
2023	14,432
2024	13,455
2025	13,921
2026-2045	276,061
	331,657

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS

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

	Total 2021	Total 2020
Defined benefit pension plans		
Regina Police Superannuation and Benefits Plan	20,153	19,843
RPPP Supplemental Pension Plan	3,042	2,956
Target Retirement Income Plan	(14,676)	(11,809)
	8,519	10,990
Other benefit plans		
Termination payments	28,322	29,591
Continuation of group life, medical and dental benefits	11,417	11,080
	39,739	40,671
Other plans and arrangements		
Vacation	18,257	17,530
Overtime	5,046	4,862
Group life, medical and dental plans	507	430
	23,810	22,822
	72,068	74,483

a. Defined benefit pension plans

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

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS (CONTINUED)

a. Defined benefit pension plans (Continued)

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

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

	Target Retirement Income Plan	Police Pension Plan	RPPP Supplemental Pension Plan	Total 2021	Total 2020
Fair value of plan assets, beginning of year	90,713	351,379	-	442,092	398,557
Employees' contributions	6,044	-	-	6,044	5,879
Employer contributions	5,984	4,243	-	10,227	9,913
Actual return on plan assets	11,744	37,431	-	49,175	48,109
Less benefits paid	(956)	(19,437)	-	(20,393)	(20,366)
Fair value of plan assets, end of year	113,529	373,616	-	487,145	442,092
Accrued benefit obligation, beginning of year	70,906	394,263	3,999	469,168	429,704
Current period benefit cost	11,123	-	-	11,123	9,945
Interest on accrued benefit obligation	4,749	20,381	206	25,336	24,340
Actuarial loss	-	12,978	74	13,052	25,763
Less benefits paid	(956)	(19,437)	(235)	(20,628)	(20,584)
Accrued benefit obligation, end of year	85,822	408,185	4,044	498,051	469,168
Funded status, plan surplus (deficit)	27,707	(34,569)	(4,044)	(10,906)	(27,076)
Unamortized net actuarial loss (gain)	(13,031)	14,416	1,002	2,387	16,086
Accrued benefit asset (liability)	14,676	(20,153)	(3,042)	(8,519)	(10,990)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS (CONTINUED)

	Target Retirement Income Plan	Police Pension Plan	RPPP Supplemental Pension Plan	Total 2021	Total 2020
Current period benefit cost	11,123	-	-	11,123	9,945
Amortization of actuarial (gain) loss	(695)	2,392	115	1,812	1,704
Employee contributions	(6,044)	-	-	(6,044)	(5,879)
Interest expense	4,749	20,381	206	25,336	24,340
Expected return on plan assets	(6,016)	(18,220)	-	(24,236)	(22,911)
Change in valuation allowance	2,867	-	-	2,867	3,080
Benefit expense	5,984	4,553	321	10,858	10,279

The actuarial valuations were performed by Aon.

	Target Retirement Income Plan	Police Pension Plan	RPPP Supplemental Pension Plan
Date of most recent valuation	0	0	0
Discount rate (%)	6.6	5.3	5.3
Inflation rate (%)	2.25	2.25	2.25
Long term return rate on plan assets (%)	6.6	5.6	n/a
Rate of compensation increase (%)	2.75	2.75	2.75
Expected average remaining service years	11.3	9.7	9.7
Contribution rate as a percentage of salary:			
Members prior to July 1, 2014	n/a	11.33%-12.83%	0.00%
Members post July 1, 2014	6.80%-10.70%	0.00%	0.00%
City prior to July 1, 2014	n/a	11.83%-13.33%	variable
City post July 1, 2014	8.50%	6.19%	variable

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS (CONTINUED)

b. Other benefit plans

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

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

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

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

For group life insurance, the balance of the employer and employee premiums collected in excess of claims are held in group insurance reserves, which are intended for future benefits and stabilization of premiums. The employer's portion of the obligations under the group insurance plan that will be funded from the reserves is reflected in Other Benefit Plans. Amounts held in the reserves that reflect obligations to be funded from employee contributions have been included in Accounts Payable and Accrued Liabilities. The balance of the group life insurance reserves, after reflecting the liabilities for the employee and employer share of future obligations is \$7,693 (2020 - \$8,758). This amount has been included in Group Benefits reserves (Note 14).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS (CONTINUED)

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

	City employees	Library employees	Group life, medical and dental plans	Total 2021	Total 2020
Accrued benefit obligation, beginning of year	28,647	836	11,080	40,563	33,301
Current period benefit cost	2,338	52	833	3,223	2,449
Interest on accrued benefit obligation	450	9	190	649	847
Actuarial gain	-	(49)	435	386	6,938
Less benefits paid	(2,010)	(57)	(1,121)	(3,188)	(2,972)
Change in assumptions	(2,030)	-	-	(2,030)	-
Unamortized net actuarial loss	-	136	-	136	108
Accrued benefit liability - unfunded	27,395	927	11,417	39,739	40,671
Current period benefit cost	2,338	52	-	2,390	1,858
Amortization of actuarial loss (gain)	652	(21)	-	631	235
Interest expense	450	9	-	459	645
Benefit expense	3,440	40	-	3,480	2,738

	AON	AON	Mercer
Date of most recent valuation	Dec 31, 2020	Dec 31, 2020	Dec 31, 2020
Discount rate (%)	1.5	2.3	2.0-2.7
Rate of compensation increase (%)	3.75-4.65	2.25-2.5	2.2
Expected average remaining service years	8-14	10	n/a

c. Other plans and arrangements

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

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

10. EMPLOYEE BENEFIT OBLIGATIONS (CONTINUED)

d. Multiemployer defined benefit plans

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

	Superannuation & Benefit Plan	Long-Term Disability Plan	Total 2021	Total 2020
Benefit expense	17,578	721	18,299	18,103
Surplus of plan assets over benefit obligation per plan financial statements	201,920	32,221	234,141	180,507
Contribution rate as a percentage of salary:				
Members	7.8 - 13.1%	0.46%		
Employers	9.8 - 14.6%	0.46%		
Employee contributions	15,761	721	16,482	16,268
Date of most recent actuarial valuation	Dec 31, 2019	Dec 31, 2019		

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

A valuation was performed as at December 31, 2019 establishing a minimum funding requirement. In accordance with the Minimum Funding Regulations and the Plan's funding policy, the unfunded liability determined by the December 31, 2019 valuation is amortized over a period of no more than 20 years which began January 1, 2016. The cost sharing arrangement was amended such that 60% of the unfunded liability for service prior to January 1, 2016 was to be funded by the participating employer contributions and 40% from employee contributions.

e. Defined contribution pension plan

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

	2021	2020
Casual employee members' contribution rate	3.00%	3.00%
Elected official members' contribution rate	6.95%	6.95%
Members' contributions	362	364
Benefit expense	362	364

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

11. LANDFILL CLOSURE AND POST-CLOSURE

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

	2021	2020
Estimated closure and post-closure costs over 40 years after capacity is reached	62,305	45,690
Discount rate	3.19%	2.69%
Expected year capacity will be reached	2048	2044
Capacity (m3):		
Used to date	12,783,680	12,114,514
Remaining	9,292,320	9,961,486
Total	22,076,000	22,076,000
Percent utilized	57.91%	54.88%
Landfill liability	14,678	12,574

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of groundwater and leachates from the site, ongoing environment monitoring, site inspection and maintenance. The liability recognized in the consolidated financial statements is subject to measurement uncertainty. The recognized amounts are based on the City's best information and judgment. Amounts could change by more than a material amount in the long term.

The estimated remaining capacity of the landfill is 42.09% (2020 - 45.12%) and the remaining landfill liability amount is \$10,669 (2020 0 \$10,339).

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

12. TANGIBLE CAPITAL ASSETS

	Net Book Value	
	2021	2020
General		
Land	159,652	148,962
Land improvements	89,702	89,603
Buildings and building improvements	470,720	466,734
Vehicles and equipment	181,890	176,518
Office and information technology	16,437	21,551
Infrastructure		
Plants and facilities	377,832	375,255
Roads	433,474	411,024
Underground and other networks	562,485	546,952
Bridges and other structures	44,552	42,285
	2,336,744	2,278,884
Assets under construction	111,221	85,602
	2,447,965	2,364,486

Tangible capital assets contributed to the City totaled \$17,739 (2020 - \$4,061), which were capitalized and recorded as revenue at their fair value at the time of receipt. The breakdown of contributed assets is as follows:

	2021	2020
Land	7,750	3,404
Land improvements	344	440
Underground and other networks	3,386	68
Vehicles and equipment	12	100
Roads	5,765	49
Plant & Facilities	482	-
	17,739	4,061

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

13. ACCUMULATED SURPLUS

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

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

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

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

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

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

	2021	2020
Unappropriated surplus:		
Regina Downtown Business Improvement District	80	78
Economic Development Regina Inc.	197	192
Regina Public Library Board	5,001	3,809
Regina's Warehouse Business Improvement District	(117)	(70)
The Regina Exhibition Association Limited	(11,313)	(7,072)
Buffalo Pound Water Treatment Corporation	(3,148)	1,516
Tangible capital assets	2,447,965	2,364,486
Buffalo Pound Water Treatment Corporation portion of tangible capital asset financing	(3,971)	-
Appropriated surplus:		
General capital projects	136,100	142,104
Utility capital projects	110,957	108,795
Buffalo Pound capital funding projects	77,847	23,965
Reserves (Note 14)	238,180	230,544
Infrastructure to be funded from future servicing agreement fees:		
Water, wastewater and drainage	(37,033)	(34,424)
Obligations to be funded from future revenues:		
Long-term debt (Note 9)	(331,657)	(292,989)
Employee benefit obligations (Note 10)	(72,068)	(74,483)
Landfill closure and post-closure (Note 11)	(14,678)	(12,574)
Capital lease obligations (Note 8)	(1,197)	(1,223)
Accumulated surplus	2,541,145	2,452,654

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

14. RESERVES

	2021	2020
City of Regina reserves:		
General utility reserve	110,391	96,663
General fund reserve	36,421	29,398
Covid-19 recovery reserve	2,902	15,872
Solid waste reserve	38,839	30,915
Regina revitalization initiative - stadium reserve	(3,734)	(4,312)
Land development reserve	(23,268)	(16,357)
Asset revitalization reserve	14,640	14,625
Fleet replacement reserve	20,012	20,964
Social development reserve	4,954	3,694
Elections & property reassessment reserve	424	192
Planning & sustainability stabilization reserve	(4,012)	(2,331)
Winter road maintenance reserve	1,812	2,169
Regina Police Service general reserve	3,206	1,618
Asphalt reserve	767	969
Community investment grants reserve	791	609
Golf course reserve	1,699	861
Technology reserve	236	238
mâdawêyatitân centre reserve	392	294
Employer provided parking reserve	3,422	2,930
Cemetery reserve	(391)	306
Regina Police Service radio equipment reserve	142	125
	209,645	199,442
Group Benefits reserves:		
Group life insurance reserve	7,693	8,758
Dental benefits reserve	2,685	2,359
Medical - City of Regina reserve	1,010	1,076
Police services premium reduction reserve	422	367
Police long-term disability reserve	239	184
	12,049	12,744
Other Entities reserves:		
Regina Public Library reserves	15,934	14,460
Buffalo Pound Water Treatment Corporation/Administration Board	84	3,023
Regina Downtown Business Improvement District reserve	294	374
Regina's Warehouse Business Improvement District infrastructure reserve	174	174
Economic Development Regina reserve	-	327
	16,486	18,358
	238,180	230,544

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

15. TAXATION

	Budget (Note 1j)	Actual	Actual
	2021	2021	2020
Total taxation revenue levied	-	441,151	437,107
Taxes levied on behalf of others:			
Regina School Division No. 4	-	(101,149)	(103,408)
Global Transportation Hub Authority	-	(2,873)	(2,765)
Regina Roman Catholic Separate School Division No. 81	-	(45,066)	(46,194)
Taxation revenue	293,076	292,063	284,740
City of Regina			
Municipal levies	251,562	250,348	244,123
Grants in lieu	15,420	15,399	15,838
Supplementary taxes	1,200	1,062	533
Other	(776)	(292)	(754)
	267,406	266,517	259,740
Regina Public Library			
Taxation levies	22,731	22,813	22,085
Grants in lieu	1,522	1,477	1,513
	24,253	24,290	23,598
Regina Downtown Business Improvement District levies	1,154	1,002	1,138
Regina's Warehouse Business Improvement District levies	263	254	264
	293,076	292,063	284,740

Taxation revenue is recorded net of an allowance for uncollectible outstanding taxes and a provision for potential losses on assessment appeals outstanding. As at December 31, 2021, the following amounts are reflected in the Consolidated Statement of Financial Position for these provisions:

	2021	2020
Allowance for doubtful outstanding taxes netted against taxes receivable	12,665	10,290
Provision for assessment appeals included in accounts payable	-	11,206

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

16. GOVERNMENT TRANSFERS

	Budget (Note 1j)	Actual	Actual
	2021	2021	2020
Operating transfers			
Federal	1,373	9,208	16,583
Provincial	67,666	56,509	57,608
	69,039	65,717	74,191
Capital transfers			
Federal	15,324	17,268	27,072
Provincial	25	19,699	2,456
	15,349	36,967	29,528
	84,388	102,684	103,719

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

17. GOVERNMENT PARTNERSHIPS

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

The following is a schedule of relevant financial information as stated within the financial statements of BPWTC for the year ended December 31, 2021 in thousands of dollars. There are no known contractual obligations or contingencies as at December 31, 2021. These amounts represent 100% of the financial position and activities:

	2021	2020
Financial assets	97,925	51,849
Financial liabilities	106,184	54,971
Net financial assets	(8,259)	(3,122)
Inventory	128	224
Prepaid	19	-
Tangible capital assets	106,211	90,891
Accumulated surplus	98,099	87,993
Statement of Operations		
Revenue	26,800	33,836
Expenses	16,693	22,348
Annual surplus	10,107	11,488
Accumulated surplus, beginning of year	87,993	76,505
Accumulated surplus, end of year	98,100	87,993

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

Statement of Financial Position	2021	2020
Financial assets	71,718	38,368
Financial liabilities	78,576	33,412
Non-financial assets	78,691	67,425
Net assets	71,833	72,381
Statement of Operations		
Revenue	5,979	11,992
Expenses	12,282	11,047
Annual surplus (deficit)	(6,303)	945

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

17. GOVERNMENT PARTNERSHIPS (CONTINUED)

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

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

	2021	2020
Tangible Capital Assets	34,247	36,325

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

	2021	2020
Tangible Capital Assets	9,531	9,862

18. FUNDS HELD IN TRUST

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

	2021	2020
Perpetual Care Trust	2,699	2,683
Williamson Driver Award	5	5
	2,704	2,688

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

19. CONTRACTUAL RIGHTS

1) Saskatchewan Roughrider Football Club Inc. Lease Agreement

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

2) BPWTC - New Building Canada Fund

BPWTC entered into an agreement in November 2018 with the Minister of Infrastructure and Communities of the Government of Canada as part of a program entitled the New Building Canada Fund - Provincial - Territorial Infrastructure Component - National Regional Projects (the "Program"). Under this agreement, BPWTC has a contractual right to receive contributions for eligible expenditures up to a maximum of \$10,291 by March 31, 2024. BPWTC also entered into an agreement in January 2019 with the Minister of Government Relations of the Province of Saskatchewan as part of the Program. Under this agreement, BPWTC has a contractual right to receive contributions for eligible expenditures up to a maximum of \$10,291 by March 31, 2022. BPWTC is using these funds for the electrical capital upgrade project. Up until December 31, 2021, BPWTC had claimed total \$9,310 from each of the Federal and the Provincial governments.

BPWTC entered into an agreement with the Government of Canada and Province of Saskatchewan in March 2021 as part of Investing in Canada Infrastructure Program. Under this agreement, BPWTC has a contractual right to receive contribution for eligible expenditure up to a maximum of \$74,269 from the Province of Saskatchewan and \$89,132 from the Government of Canada up until March 31, 2026. No contributions have been received as of December 31, 2021.

20. CONTRACTUAL OBLIGATIONS

1) Wastewater Treatment Plant

As at December 31, 2021, the expected commitment related to the Wastewater Treatment Plant is \$215,870. The Wastewater Treatment Plant is a P3 project and has qualified for P3 funding from the Government of Canada. On May 29, 2014 the City announced that EPCOR Water Prairies Inc. as the preferred proponent to design, build, finance, operate and maintain the City's new Wastewater Treatment Plant. EPCOR has taken on operations for the existing facility. EPCOR will also operate the new facility until June 2044.

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

Year	Amount
2022	13,102
2023	9,808
2024	10,601
2025	9,744
2026 through 2044	172,615

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

2) māmawêyatitân centre Development Agreement

The agreement was made between the Board of Education of the Regina School Division No. 4 of Saskatchewan, the City and the Regina Public Library Board. The City and the Regina Public Library's share is 27.15%.

3) Taylor Field Neighbourhood

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

4) Railyard Renewal

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

5) Animal Services Agreement

The agreement made on January 1, 2015 between the City and the Regina Humane Society Inc. (RHS) for animal services and the capital cost of a new facility. The City's share is 46% of the capital costs of the RHS Facility. The commitment includes an annual fee of \$1,290 for services; share of the capital cost of the facility \$9,660 of which \$X was paid by the City in 2021; financing costs for the financing of the City's share; and an amount equal to 10% of the value of all licenses sold or renewed through RHS.

6) Globe Theatre

On September 21, 2020, the City entered into an agreement with the Globe Theatre Society (Globe Theatre) to provide up to \$6,600 to support the revitalization of the Globe Theatre's Prince Edward Building, of which \$1,983 has been paid in 2021.

7) Lawsuits

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

8) BPWTC

BPWTC has entered into several agreements that contain contractual obligations of \$15,759 as of December 31, 2021.

9) Viterra Canda Inc.

The City entered into a Memorandum of Understanding with Viterra Canada Inc. ancillary to the Option to Purchase Agreement dated April 12, 2021 that outlined incentives provided to Viterra including: transfer of up to \$12,600 for the Land Development Reserve to fund the costs of providing water and wastewater infrastructure, paying development charges, and acquiring land for rail, water and wastewater infrastructure; transfer \$6,000 from the Asset Revitalization Reserve to fund the costs of investments in rail line development.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

21. SEGMENTED INFORMATION

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

a. Citizen Services

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

b. Citizen Experience, Innovation & Performance

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

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

c. City Planning & Community Development

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

d. Regina Police Service

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

e. Financial Strategy & Sustainability

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31

(in thousands of dollars)

21. SEGMENTED INFORMATION (CONTINUED)

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

22. COMPARATIVE FIGURES

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

DRAFT

CONSOLIDATED STATEMENT OF OPERATIONS BY FUND AND ORGANIZATION
2021 Schedule 1
For the year ended December 31
(in thousands of dollars)

	General Operating	Utility Operating	General Capital	Utility Capital	Total City of Regina
REVENUE					
Taxation	267,067	-	-	-	267,067
Fees and charges	69,774	155,338	7,238	2,048	234,398
Government transfers	58,397	-	36,967	-	95,364
Electrical distribution	30,492	-	-	-	30,492
Licenses, fines and levies	17,690	347	-	-	18,037
Gas distribution	6,139	-	-	-	6,139
Interest and penalties	7,164	316	-	-	7,480
Interest on short term investments	1,046	-	-	-	1,046
Servicing agreement fees	1,478	817	5,875	899	9,069
Land sales	181	-	-	-	181
Other	5,236	289	1,024	-	6,549
Contribution of tangible capital assets	-	-	13,870	3,869	17,739
Other capital contributions	-	-	958	-	958
	464,664	157,107	65,932	6,816	694,519
EXPENSES					
Parks, recreation and community services	56,172	-	9,969	-	66,141
Police	93,864	-	560	-	94,424
Legislative and administrative services	65,675	-	3,605	-	69,280
Water, wastewater and drainage	-	70,707	-	12,505	83,212
Roads and traffic	35,904	-	16,439	-	52,343
Fire	51,879	-	62	-	51,941
Transit	36,846	-	(20)	-	36,826
Waste collection and disposal	25,625	-	691	-	26,316
Grants	12,270	-	1,983	-	14,253
Planning and development	16,612	-	-	-	16,612
Amortization	-	-	75,257	22,375	97,632
	394,847	70,707	108,546	34,880	608,980
Annual surplus	69,817	86,400	(42,614)	(28,064)	85,539

CONSOLIDATED STATEMENT OF OPERATIONS BY FUND AND ORGANIZATION

Schedule 1

RDBID	EDR	BPWTC	RPL	RWBID	REAL	Consolidation adjustments	Consolidated 2021
1,002	-	-	24,290	254	-	(550)	292,063
-	3,610	16,306	965	-	28,267	(27,935)	255,611
138	-	3,302	412	56	3,412	-	102,684
-	-	-	-	-	-	-	30,492
-	-	-	-	-	-	-	18,037
-	-	-	-	-	-	-	6,139
-	-	207	198	-	-	-	7,885
-	-	-	-	-	-	-	1,046
-	-	-	-	-	-	-	9,069
-	-	-	-	-	-	-	181
220	-	17	-	6	-	(107)	6,685
-	-	-	-	-	-	-	17,739
-	-	-	-	-	-	-	958
1,360	3,610	19,832	25,865	316	31,679	(28,592)	748,589
1,341	3,582	-	20,907	301	32,354	(12,582)	112,044
-	-	-	-	-	-	-	94,424
-	-	-	-	-	-	-	69,280
-	-	10,182	-	-	-	(13,962)	79,432
-	-	-	-	-	-	-	52,343
-	-	-	-	-	-	-	51,941
-	-	-	-	-	-	-	36,826
-	-	-	-	-	-	-	26,316
-	-	-	-	-	-	(2,048)	12,205
-	-	-	-	-	-	-	16,612
67	27	2,179	2,710	23	6,037	-	108,675
1,408	3,609	12,361	23,617	324	38,391	(28,592)	660,098
(48)	1	7,471	2,248	(8)	(6,712)	-	88,491

CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT
2021 Schedule 2
For the year ended December 31
(in thousands of dollars)

	Citizen Services	Citizen Experience, Innovation & Performance	City Planning & Community Development	Regina Police Service	Financial Strategy & Sustainability	Total City of Regina
REVENUES						
Taxation	-	-	9,022	-	258,045	267,067
Fees and charges	43,052	206	19,721	1,250	170,169	234,398
Government transfers	30,458	-	13,578	8,500	42,828	95,364
Electrical distribution	-	-	-	-	30,492	30,492
Licenses, fines and levies	6,019	-	868	-	11,150	18,037
Gas distribution	-	-	-	-	6,139	6,139
Interest and penalties	-	-	-	-	7,480	7,480
Interest on short term investments	-	-	71	-	975	1,046
Servicing agreement fees	1,153	-	7,017	-	899	9,069
Land sales	-	-	181	-	-	181
Other	816	32	3,841	1,278	582	6,549
Contribution of tangible capital assets	9,633	-	356	-	7,750	17,739
Other capital contributions	-	-	958	-	-	958
	91,131	238	55,613	11,028	536,509	694,519
EXPENSES						
Wages and benefits	106,976	19,396	44,045	81,908	22,696	275,021
Material, supplies, and other goods	33,469	1,849	10,890	5,329	16,892	68,429
Contracted and general services	52,408	6,171	36,000	6,615	11,116	112,310
Utilities	5,963	2	4,365	520	18,665	29,515
Transfer payments/grants	3	2	8,644	61	5,555	14,265
Interest and bank charges	-	-	7,020	-	4,788	11,808
Amortization of tangible assets	73,555	5,047	15,439	3,591	-	97,632
	272,374	32,467	126,403	98,024	79,712	608,980
Excess of revenues over expenditures (expenses over revenues)	\$ (181,243)	\$ (32,229)	\$ (70,790)	\$ (86,996)	\$ 456,797	\$ 85,539

CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT

Schedule 2

RDBID	EDR	BPWTC	RPL	RWBID	REAL	Consolidation Adjustment	Consolidated 2021
1,002	-	-	24,290	254	-	(550)	292,063
-	3,610	16,306	965	-	28,267	(27,935)	255,611
138	-	3,302	412	56	3,412	-	102,684
-	-	-	-	-	-	-	30,492
-	-	-	-	-	-	-	18,037
-	-	-	-	-	-	-	6,139
-	-	207	198	-	-	-	7,885
-	-	-	-	-	-	-	1,046
-	-	-	-	-	-	-	9,069
-	-	-	-	-	-	-	181
220	-	17	-	6	-	(107)	6,685
-	-	-	-	-	-	-	17,739
-	-	-	-	-	-	-	958
1,360	3,610	19,832	25,865	316	31,679	(28,592)	748,589
779	1,590	3,154	13,602	180	13,797	(2,212)	305,911
237	1,992	1,356	7,305	31	12,943	(6,952)	85,341
317	-	4,154	-	90	2,193	(3,280)	115,784
-	-	1,518	-	-	3,245	(14,100)	20,178
8	-	-	-	-	-	(2,048)	12,225
-	-	-	-	-	176	-	11,984
67	27	2,179	2,710	23	6,037	-	108,675
1,408	3,609	12,361	23,617	324	38,391	(28,592)	660,098
\$ (48) \$	1 \$	7,471 \$	2,248 \$	(8) \$	(6,712) \$	- \$	88,491

CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT
2020 Schedule 2
For the year ended December 31
(in thousands of dollars)

	Citizen Services	Citizen Experience, Innovation & Performance	City Planning & Community Development	Regina Police Service	Financial Strategy & Sustainability	Total City of Regina
REVENUES						
Taxation	\$ -	\$ -	7,833	\$ -	253,058	\$ 260,891
Fees and charges	35,529	270	14,374	1,215	165,224	216,612
Government transfers	11,749	-	10,079	8,449	59,974	90,251
Electrical distribution	-	-	-	-	29,502	29,502
Licenses, fines and levies	4,610	-	-	-	10,074	14,684
Gas distribution	-	-	-	-	6,216	6,216
Interest and penalties	-	-	-	-	8,436	8,436
Interest on short term investments	-	-	163	-	730	893
Servicing agreement fees	1,107	-	5,623	-	1,350	8,080
Land sales	-	-	26	-	-	26
Other	7,697	74	3,219	993	1,196	13,179
Contribution of tangible capital assets	117	-	540	-	3,404	4,061
Other capital contributions	-	-	644	-	-	644
	60,809	344	42,501	10,657	539,164	653,475
EXPENSES						
Wages and benefits	103,285	18,066	41,023	82,261	27,379	272,014
Material, supplies, and other goods	22,328	2,803	3,746	5,772	14,779	49,428
Contracted and general services	27,830	4,706	55,442	6,169	11,716	105,863
Utilities	5,211	2	4,272	555	17,558	27,598
Transfer payments/grants	13	-	8,953	108	5,843	14,917
Interest and bank charges	-	-	7,193	-	4,917	12,110
Amortization of tangible assets	68,323	4,928	15,128	3,470	-	91,849
	226,990	30,505	135,757	98,335	82,192	573,779
Excess of revenues over expenditures (expenses over revenues)	\$ (166,181)	\$ (30,161)	\$ (93,256)	\$ (87,678)	456,972	\$ 79,696

CONSOLIDATED STATEMENT OF OPERATIONS BY SEGMENT

Schedule 2

	RDBID	EDR	BPWTC	RPL	RWBID	REAL	Consolidation Adjustment	Consolidated 2020
\$	1,137	\$ -	\$ -	23,598	\$ 264	\$ -	(1,150)	\$ 284,740
	-	3,275	15,305	1,433	-	15,557	(24,425)	227,757
	92	-	9,275	-	34	4,067	-	103,719
	-	-	-	-	-	-	-	29,502
	-	-	-	-	-	-	-	14,684
	-	-	-	-	-	-	-	6,216
	-	-	441	256	-	-	-	9,133
	-	-	-	-	-	-	-	893
	-	-	-	-	-	-	-	8,080
	-	-	-	-	-	-	-	26
	56	-	17	-	-	-	(5,784)	7,468
	-	-	-	-	-	-	-	4,061
	-	-	-	-	-	-	-	644
	1,285	3,275	25,038	25,287	298	19,624	(31,359)	696,923
	606	1,424	3,111	13,019	165	11,379	(1,954)	299,764
	131	1,297	7,124	7,757	75	5,211	(12,485)	58,537
	452	-	2,070	-	108	1,559	(1,821)	108,231
	-	-	1,818	-	-	3,063	(13,251)	19,228
	6	-	-	-	-	-	(1,848)	13,075
	-	-	-	-	-	214	-	12,324
	70	27	2,383	2,699	18	5,987	-	103,035
	1,265	2,748	16,506	23,475	366	27,413	(31,359)	614,194
\$	20	\$ 527	\$ 8,532	\$ 1,812	(68)	(7,789)	\$ -	\$ 82,729

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
2021 Schedule 3
For the year ended December 31
(in thousands of dollars)

	General				
	Land	Land improvements	Buildings and building improvements	Vehicles and equipment	Office and information technology
Cost					
Balance, beginning of year	148,962	183,158	576,142	356,102	43,206
Add:					
Additions during the year	10,691	3,012	2,841	30,609	3,195
Transfers from assets under construction	-	2,350	15,403	4,316	296
Less:					
Disposals during the year	1	185	99	13,370	2,669
Balance, end of year	159,652	188,335	594,287	377,657	44,028
Accumulated amortization					
Balance, beginning of year	-	93,555	109,408	179,584	21,655
Add:					
Amortization	-	5,263	14,258	29,210	8,602
Less:					
Accumulated amortization on disposals	-	185	99	13,027	2,666
Balance, end of year	-	98,633	123,567	195,767	27,591
Net Book Value	159,652	89,702	470,720	181,890	16,437

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS

Schedule 3

Infrastructure						
Plants and facilities	Roads	Underground and other networks	Bridges and other structures	Assets under construction	2021	2020
512,797	834,553	781,390	56,968	85,602	3,578,880	3,472,091
1,680	49,130	24,782	2,918	65,267	194,125	147,124
13,109	2,104	1,983	88	-	39,649	71,131
594	14,337	100	-	39,648	71,003	111,466
526,992	871,450	808,055	59,974	111,221	3,741,651	3,578,880
137,542	423,529	234,438	14,683	-	1,214,394	1,149,354
11,885	27,561	11,157	739	-	108,675	103,035
267	13,114	25	-	-	29,383	37,995
149,160	437,976	245,570	15,422	-	1,293,686	1,214,394
377,832	433,474	562,485	44,552	111,221	2,447,965	2,364,486

2021



General Trust Fund

Independent Auditor's Report

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

Opinion

We have audited the financial statements of General Trust Fund of the City of Regina (the "Trust"), which comprise the statement of financial position as at December 31, 2021, and the statement of revenue, expenditures and change in fund balance for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at December 31, 2021, and the results of its operations for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Regina, Saskatchewan

June 15, 2022

Chartered Professional Accountants

General Trust Fund

STATEMENT OF FINANCIAL POSITION

(in thousands of dollars)

As at December 31

	Perpetual Care Trust	Williamson Driver Award	Total 2021	Total 2020
FINANCIAL ASSETS				
Cash	129	-	129	76
Long-term investments (Note 4)	2,633	5	2,638	2,768
Accounts receivable	8	-	8	-
Total Assets	2,770	5	2,775	2,844
FINANCIAL LIABILITIES AND FUND BALANCES				
Due to the City of Regina	71	-	71	156
Fund balance	2,699	5	2,704	2,688
Total Liabilities and Fund Balances	2,770	5	2,775	2,844

See accompanying notes.

General Trust Fund

STATEMENT OF REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE

(in thousands of dollars)

As at December 31

	Perpetual Care Trust	Williamson Driver Award	Total 2021	Total 2020
REVENUE				
Contributions	16	-	16	10
Investment income	72	-	72	157
Total Revenue	88	-	88	167
EXPENDITURES				
Cemetery maintenance	72	-	72	157
Total Expenditures	72	-	72	157
Excess of revenue over expenditures	16	-	16	10
Fund balance, beginning of year	2,683	5	2,688	2,678
Fund balance, end of year	2,699	5	2,704	2,688

See accompanying notes.

General Trust Fund

NOTES TO FINANCIAL STATEMENTS

(in thousands of dollars)

As at December 31

1. PURPOSE OF FUND

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

- (a) Perpetual Care Trust - In accordance with *The Cemeteries Act, 1999*, a portion of the monies received by the City from the sale of cemetery plot rights is put into a trust and invested. The income from the trust is used to pay for care and maintenance of the plots. Special approval is needed from the Registrar of Cemeteries before trust capital can be used to fund care and maintenance. The amendment to the Act exempted municipal owned cemeteries being required to contribute the 15% dollar value of plot sales to the perpetual care fund beginning in 1999. Since that time the City has not made this contribution to the fund and this funding has been part of the annual revenue to the Cemetery reserve.
- (b) Williamson Driver Award - When a bond was bequeathed to the City of Regina with trust conditions attached, a trust was established under *The Trust Act*. Each year the income from the bond is used to provide a safe-driving award to a Regina Transit employee.

Impact of Covid-19

In March of 2020, there was a global outbreak of COVID-19 (Coronavirus), which had a significant impact on businesses through the restrictions put in place by the Canadian, Provincial and Municipal Governments regarding travel, business operations and isolations/quarantine orders. At this time, the extent of the impact of COVID-19 outbreak had and will have on the organization is minimal as there was no significant decrease in revenues and no additional funding was received as a result of COVID-19. In addition, the pandemic did not cause any closure of the business

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

- (a) The preparation of the financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and use assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.
- (b) Investments are recorded at cost less write-downs to reflect other than temporary declines in values. Any gains or losses are recognized on disposition of the investments.
- (c) Investment revenue is recorded on the accrual basis.

General Trust Fund

NOTES TO FINANCIAL STATEMENTS

(in thousands of dollars)

As at December 31

3. FINANCIAL INSTRUMENTS

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

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

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

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

4. LONG-TERM INVESTMENTS

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

	2021	2020
Investment cost	2,638	2,768
Market value	2,602	2,877

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

The statement of cash flows and the statement of change in net financial assets have not been prepared for the year ended December 31, 2021, as they would not provide additional information.

2021



Appendices



Appendix 1 - Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LTD: the Long Term Disability plan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WCB: Workers' Compensation Board, Saskatchewan.



2021 Annual Report Highlights

Responsive Recovery & Investment

The 2021 Annual Report reflects the City's corporate and financial performance, including priorities set in the 2021 Budget.

Responsible, Inclusive Governance



The City recognized the **National Day for Truth and Reconciliation** on Sept. 30. Employees and residents were encouraged to observe a day of quiet reflection and to participate in or support community events focused on understanding the tragic history and ongoing legacy of residential schools.

Council endorsed renaming Dewdney Pool and Park to **Buffalo Meadows**, recognizing the harmful policies of Edgar Dewdney towards Indigenous peoples, including establishing and overseeing residential schools.

The City continues to maintain its **AAA credit rating** from S&P Global, demonstrating long-term financial planning strength.



Advancing Economic Development



2021 was an extraordinary year for economic development. Close to **\$3 billion of new private investment** was announced within the Greater Regina area.

Agricultural technology led the way, with confirmation of several major developments:

- Red Leaf Pulp – wheat straw pulp mill
- Cargill – canola processing facility
- Viterra – canola crushing facility



The City supported local small- and mid-sized businesses through the **Regina Economic Recovery Grant** program.

Since August 2020, more than \$1.7 million in matching grants have helped 319 local businesses to adapt or transform their operations in response to COVID-19. Over \$1.3 million was distributed in 2021.

Strengthening Partnerships



The development and implementation of a **Winter City Strategy** led to the inaugural Frost Winter Festival event announced in December 2021. The project was led by the Regina Winter Festival Committee and service partners.



The City developed a **Community Safety & Well-being Plan** in collaboration with the Canadian Municipal Network on Crime Prevention, Regina Police Service and other community partners.



Development of a 29-unit permanent supportive housing facility was advanced with \$7.8 million from the Government of Canada's **Rapid Housing Initiative**.



Through the Canadian Tire Foundation, \$1.2 million was secured for a **new spray pad/playground** to be constructed in 2023.

Financial Position

As at December 31, 2021 (in thousands of dollars)

	Actual 2021	Actual 2020
Financial Assets		
Cash	\$169,267	\$96,587
Short-term Investments	421,574	461,126
Accounts Receivable	56,632	43,450
Taxes Receivable	12,123	14,964
Land Inventory	25,257	20,592
	684,853	636,719
Financial Liabilities		
Bank indebtedness	1,725	-
Accounts payable and accrued liabilities	64,233	47,213
Taxes payable to school boards	1,323	11,570
Deferred revenue	119,790	121,984
Capital lease obligations	1,197	1,223
Long-term debt	331,657	292,989
Employee benefit obligations	72,068	74,483
Landfill closure and post-closure	14,678	12,574
	606,671	562,036
Net Financial Assets	78,182	74,683
Non-Financial Assets	2,462,963	2,377,971
Accumulated Surplus	\$2,541,145	\$2,452,654
Reserves		
City of Regina Reserves		
General utility reserve	110,391	96,663
General fund reserve	36,421	29,398
Covid-19 recovery reserve	2,902	15,872
Solid waste reserve	38,839	30,915
Regina revitalization initiative - stadium reserve	(3,734)	(4,312)
Land development reserve	(23,268)	(16,357)
Asset revitalization reserve	14,640	14,625
Fleet replacement reserve	20,012	20,964
Social development reserve	4,954	3,694
Elections & property reserve	424	192
Planning & sustainability reserve	(4,012)	(2,331)
Winter road maintenance reserve	1,812	2,169
Regina Police Service general reserve	3,206	1,618
Employer provided parking reserve	3,422	2,930
Other City of Regina reserves	3,636	3,402
Group Benefits reserves:		
Group life insurance reserve	7,693	8,758
Dental benefits reserve	2,685	2,359
Medical - City of Regina reserve	1,010	1,076
Police services premium red' reserve	422	367
Other group benefits reserves	239	184
Other Entities reserves:	16,486	18,358
	\$238,180	\$230,544

Financial Assets:

Financial Assets increased by \$48 million (7.6%) due to a \$73 million increase in cash as term deposits matured. They were not reinvested in anticipation of hiring an investment manager to implement the Council-approved investment policy. Accounts receivables increased by \$13 million with claims to Infrastructure Canada related to the Winnipeg Street Overpass project and other receivables, offset by a \$40 million reduction in short-term investments. The increase in Land Inventory reflects more work done for the Towns Phase 2 development.

Financial Liabilities:

Financial Liabilities increased by \$45 million (7.6%) mainly due to a \$39 million increase in long-term debt associated with the Buffalo Pound plant renewal project approved by Council in February 2021. Other significant changes include an increase of \$17 million in accounts payable in the City of Regina and consolidated entities, offset by a \$10 million decrease in taxes payable to school boards due to a change in the timing of the payments.

Non-financial Assets:

Non-financial assets increased by \$85 million (3.4%) as a result of continued investments in tangible capital assets to strengthen service delivery.

Reserves:

Most City reserves are self-sustaining whereby both the operating and capital costs are funded from the reserves, such as the Utility Fund Reserve. Other reserves are established for future capital replacement like the Fleet Replacement Reserve. Unallocated funding within the General Fund Reserve and the Asset Revitalization Reserve provides Council with the most flexibility. Reserves (committed and uncommitted funds) increased by \$8 million. Major changes include: an increase in the General Utility, Solid Waste and General Operating reserves for net operating surpluses for the year, offset by a planned decrease in the COVID-19 Reserve to offset pandemic-related costs and a decrease in the Land Development Reserve due to development of City-owned land.

Consolidated Financials

Consolidated Statement of Operations and Accumulated Surplus Revenue

As at December 31, 2021 (in thousands of dollars)

	Actual 2021	Actual 2020
Revenue		
Taxation	\$292,063	\$284,740
Fees and charges	255,611	227,757
Government Transfers	102,684	103,719
Electrical distribution	30,492	29,502
Licenses, fines and levies	18,037	14,684
Gas distribution	6,139	6,216
Interest and penalties	7,885	9,133
Interest on long term investments	1,046	893
Servicing agreement fees	9,069	8,080
Land sales	181	26
Other	6,685	7,468
Contribution of tangible capital assets	17,739	4,061
Other capital contributions	958	644
	748,589	696,923
Expenses		
Parks, recreation and community services	135,571	117,695
Police	98,012	98,326
Legislative and administrative services	86,081	89,927
Water, wastewater and drainage	103,987	94,332
Roads and traffic	81,651	66,394
Fire	53,367	50,590
Transit	42,884	40,490
Waste collection and disposal	29,728	28,235
Grants	12,205	12,974
Planning and development	16,612	15,231
	660,098	614,194
Annual Surplus	88,491	82,729
Accumulated Surplus, Beginning of Year	2,452,654	2,369,923
Accumulated Surplus, End of Year	\$2,541,145	\$2,452,654

Revenues:

Revenues increased by \$52 million (7.4%). The increase is mainly related to the following:

- \$28 million increase in fees and charges as various activities resumed at REAL and other City of Regina facilities
- \$14 million increase in contribution of capital assets with higher levels of development and favorable economic factors
- \$7 million more in taxation revenue related to growth and tax rate increases

Expenses:

Expenses increased \$46 million (7.5%). Parks, Recreation & Cultural Services saw increased costs associated with meeting demand as the number of events and activities increased during the year. Roads & Transportation expenses grew with the investment in infrastructure and construction. Water, Wastewater and Environment experienced higher costs associated with a high number of watermain breaks due to a dry summer, higher costs of water purchases and other increased costs.

Annual Surplus:

Annual surplus is the amount of revenue greater than expenses. The increase in consolidated surplus for 2021 was \$6 million.

Accumulated Surplus:

Accumulated surplus includes both cash and non-cash items (such as tangible capital assets) that are not available to spend. The Accumulated surplus shows a growth of \$88 million. This is related to a \$83 million increase in our tangible capital assets such as land, buildings, roads, and equipment that the City continues to invest in and an increase in the net financial assets of \$4 million.

Environmental Sustainability



Regina's **Energy & Sustainability Framework** was developed. It outlines a path for Regina to become a renewable, net-zero community by 2050.

About 2,800 households took part in a **Food & Yard Waste Pilot**, diverting 300 tonnes of residential waste from the landfill through the fall and winter of 2020-21. This successful pilot led to the approval of a citywide service expected to divert up to 24,000 tonnes of waste every year while reducing annual emissions by 10,000 tonnes.

The \$5.3 million **Maple Leaf Pool** reopened in June, prioritizing accessibility and sustainability. Solar panels generate enough electricity for half of the facility's needs, and a new filtration system reduces water consumption by 90 per cent. Similar features will be included in the new Wascana pool.

After significant upgrades, the **Landfill Gas to Energy Facility** continues to create new sources of renewable energy, reduce greenhouse gases and lessen dependence on traditional energy sources such as fossil fuels.

Twenty additional landfill gas wells were installed in 2021, bringing the total number of active wells onsite to 53. These additional wells are used to capture more landfill gas. Landfill gas capture reduced emissions by nearly 9,500 tonnes in 2021.

A project to monitor energy use in 50 City facilities was initiated and will provide the City with the ability to track energy consumption and make recommendations for energy savings.



Investing in Infrastructure



In 2021, the City invested a total of **\$176 million toward capital infrastructure and facilities**, including \$30.9 million using provincial funding from the Municipal Economic Enhancement Program (MEEP). MEEP-funded projects included Residential Road Renewal, the new Wascana Pool, redeveloping the Municipal Justice Building, and repairing/constructing sidewalks.

Other 2021 investments:

- Resurfaced **10.1 km of pavement** and replaced **13 km of sidewalks** on major roadways
- Refreshed **12.8 km of gravel alleys** and reconstructed **6.4 km of paved alleys**
- Installed **3.7 km of multi-use pathways** and **1 km of on-street bike lanes**
- **Improved sidewalks** and **access to transit** on Park Street
- Relined **23 km of sewer mains** and renewed **10.4 km of water mains**
- Replaced **41 hydrants**, as well as **153 water service connections**
- Inspected and cleaned more than **80 km of large and small diameter sewer mains**
- Dredged **9 km of creek** and **improved storm channels**
- Installed **seven new sets of traffic signals**, renewed **two traffic signals** with two more to be completed by end of season
- Installed **one new pedestrian corridor** with five more renewed
- Completed **15.2 km of permanent pavement markings**
- Planted **477 trees** in parks or along roadways

2021 Public Accounts

Year Ended December 31, 2021

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June 8, 2022

His Worship the Mayor and Members of Council;

In accordance with Section 156 of *The Cities Act* and *The Cities Regulations*, I am submitting the City of Regina Public Accounts for the year ended December 31, 2021.

This report is divided into the following sections:

1. City Council Remuneration and Expenses
2. Grants – City of Regina
3. Employee Remuneration – General Municipal, Regina Police Services, Regina Exhibition Association Limited, Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina Inc., Regina Downtown Business Improvement District and Regina's Warehouse Business Improvement District
4. Expenditures – City of Regina, Regina Police Services, Regina Exhibition Association Limited, Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina Inc., Regina Downtown Business Improvement District, and Regina's Warehouse Business Improvement District

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

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

The City of Regina Annual Report, Regina Exhibition Association Limited, Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina, Regina Downtown Business Improvement District and Regina's Warehouse Business Improvement District Annual Reports also form part of the Public Accounts. The annual reports provide information on 2021 actual and budgeted revenues and expenses.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read 'Lorrie Schmalenberg'.

Lorrie Schmalenberg, CPA, CGA
Manager, Public Accounting & Reporting

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City Council Remuneration and Expenses

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City Council Remuneration and Expenses

For the Year Ended December 31, 2021

(in dollars)

Payee	Base Salary	Deputy Mayor Salary	Travel Per Diems	Total Remuneration
Mayor				
Masters, Sandra	150,217	-	-	150,217
Councillors				
Bresciani, Lori	49,818	600	-	50,418
Findura, John	49,818	600	-	50,418
Hawkins, Bob	49,818	600	-	50,418
LeBlanc, Daniel	49,818	-	-	49,818
Mancinelli, Jason	49,818	600	-	50,418
Mohl, Landon	49,818	-	-	49,818
Shaw, Terina	49,818	-	-	49,818
Stadnichuk, Cheryl	50,118	600	-	50,718
Stevens, Andrew	49,818	600	-	50,418
Zachidniak, Shanon	49,818	-	-	49,818

See accompanying notes.

City Council Remuneration and Expenses

For the Year Ended December 31, 2021

(in dollars)

Expenses				
Payee	Board Travel & Conferences	Leased Car	Communications	Total Expenses
Mayor				
Masters, Sandra	2,263	12,270	-	14,533
Councillors				
Bresciani, Lori	237	-	4,009	4,246
Findura, John	212	-	7,879	8,091
Hawkins, Bob	57	-	7,071	7,127
LeBlanc, Daniel	132	-	8,630	8,762
Mancinelli, Jason	57	-	1,260	1,316
Mohl, Landon	-	-	111	111
Shaw, Terina	983	-	6,267	7,250
Stadnichuk, Cheryl	314	-	3,379	3,693
Stevens, Andrew	2,693	-	6,794	9,486
Zachidniak, Shanon	1,392	-	4,543	5,935

See accompanying notes.

Notes to City Council Remuneration and Expenses

For the Year Ended December 31, 2021

(in dollars)

Note 1

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

Note 2

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

Note 3

Travel includes all 2021 travel expenses incurred by the Mayor and Councillors, whether paid to the Mayor and/or Councillors or on their behalf. Travel expenses represent expenses, including conference registration fees, paid directly by the City of Regina.

Note 4

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

The following table summarizes the expenses incurred for each Councillor in 2021:

Councillor	2021 Expenses
Bresciani, Lori	4,246
Findura, John	8,091
Hawkins, Bob	7,127
LeBlanc, Daniel	8,762
Mancinelli, Jason	1,316
Mohl, Landon	111
Shaw, Terina	7,250
Stadnichuk, Cheryl	3,693
Stevens, Andrew	9,486
Zachidniak, Shanon	5,935

Notes to City Council Remuneration and Expenses

For the Year Ended December 31, 2021

(in dollars)

Note 5

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

The following table summarizes the expenses incurred for each Councillor in 2021:

Councillor	2021 Expenses
Bresciani, Lori	1,333
Findura, John	2,590
Hawkins, Bob	1,155
LeBlanc, Daniel	3,800
Mancinelli, Jason	1,418
Mohl, Landon	2,755
Shaw, Terina	3,025
Stadnichuk, Cheryl	1,308
Stevens, Andrew	1,109
Zachidniak, Shanon	1,665

Board Remuneration and Expenses

For the Year Ended December 31, 2021

(in dollars)

Board Member	Board Payments	Board Travel & Conferences
Board of Police Commissioners		
Bither, Yashu	1,080	-
Bresciani, Lori	-	177
Bushi, Juliet	1,080	177
Masters, Sandra	1,076	60
Pankratz, Vic	90	60
Paul, Colina	540	60
Stevens, Andrew	-	60
Thomson, Patricia	540	-
Yee, Jada	1,080	177
Board of Regina Public Library		
Findura, John	1,280	15
Gavigan, Marjorie	4,800	5,139
Grebinski, Starla	2,400	605
Kobayashi, Cindy	2,080	80
Lerat, Phyllis	2,560	1,676
March-Burwell, Barbara	406	-
Masters, Sandra	-	15
Oni, Olajumoke	2,640	15
Quinlan, Sean	7,100	80
Zankl, Cheryl	3,760	1,882
Board of Buffalo Pound Water Treatment Corporation		
Boots, Ben	18,225	1,468

See accompanying notes.

Board Remuneration and Expenses

For the Year Ended December 31, 2021

(in dollars)

Board Member	Board Payments	Board Travel & Conferences
May, Judy	19,850	177
Posehn, Daryl	16,600	262
Richards, Dave	18,600	379
Ring, Grant	18,925	-
Schoffer, Dale	25,200	2,625
Warsaba, Patricia	14,650	-
Board of Regina Exhibition Association Limited		
Addison, Kyle	480	-
Bellegarde, Sandra	640	-
Budzak, Ken	3,040	-
Exner, Kenric	880	-
Hill Blaisdell, Rosanne	1,120	-
Hopson, James	1,360	-
Kezama, Blain	480	-
Malik, Ahmed	720	-
Mccrum, Kathy	1,700	-
Morsky, Wayne	10,320	-
Pullar, Collin	2,220	-
Sinclair, David	2,600	-
Stephenson, Tiffany	3,980	-
Warner, Catherine	720	-
Wasnik, Grant	800	-
Zimmer, June	560	-

See accompanying notes.

Notes to Board Remuneration and Expenses

For the Year Ended December 31, 2021

(in dollars)

Note 1

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

Note 2

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

Board of Police Commissioners

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

Board of Regina Public Library

Board payments represent amounts paid to Members of the Board for attendance at Board meetings and travel per diems paid to Board Members when they travel out of the City on Board business. Board members receive an honorarium of \$80 per meeting attended and the Board Chair receives \$100 per meeting attended. While the Mayor attends meetings, the Mayor declines receipt of per diem payments.

Board of Buffalo Pound Water Treatment Corporation

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

Board of The Regina Exhibition Association Limited

Board members are paid meeting fees per compensation policy whereas the Board Chair receives \$120 per meeting attended, Committee Chair receives \$100 per meeting attended and other Board Directors are paid \$80 per meeting attended.

Board of Economic Development Regina Inc.

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

Note 3

Board travel includes all 2021 travel and conference expenses incurred by Members of the Board that were funded by the respective Boards whether paid directly to the Members of the Board or on their behalf.

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Grants

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Grants - City of Regina
For the Year Ended December 31, 2021
(in dollars)

Name	Operating/ Capital	Subsidized Rent	Transit Subsidies	General Municipal	Library
101237333 Saskatchewan Ltd.	-	-	-	230,240	20,730
102039004 Saskatchewan Ltd.	625,000	-	-	230,884	20,788
13095517 Canada Inc.	-	-	-	264,695	23,833
Al Ritchie Community Association Inc.	57,450	37,763	-	-	-
All Nations Hope Network Inc.	115,000	-	3,900	-	-
Argyle North Community Association Inc.	70,645	-	-	-	-
Art Gallery of Regina Inc.	100,392	23,596	-	-	-
Avana Foudation Inc.	-	-	-	62,709	5,646
Boardwalk Reit Properties Holdings Ltd.	-	-	-	717,576	64,609
Caledonian Curling Club	-	300,000	-	-	-
Canadian Blood Services	-	-	-	49,411	4,449
Canadian Properties GP Inc.	-	-	-	84,638	7,621
Carmichael Outreach Incorporated	98,500	-	1,205	5,320	479
Cathedral Area Community Association	44,204	6,983	-	-	-
Economic Development Regina Inc.	2,048,240	-	-	-	-
GL Residences Holdings Ltd.	-	-	-	68,464	6,164
Habitat for Humanity Regina	180,000	-	-	-	-
Harbour View Estates Inc.	-	-	-	223,034	20,082
Heritage Community Association Inc.	126,284	39,857	-	-	-
James Hill Road Villa GP Inc.	-	-	-	61,418	5,530
MacKenzie Art Gallery Inc.	312,800	-	-	173,132	15,589
Mobile Crisis Services Inc.	140,350	-	2,590	-	-
Monogram BT Holdings Ltd.	-	-	-	85,184	7,670
Mounted Police Heritage Centre	80,000	-	-	400,609	36,070
National Affordable Housing Corporation	490,000	-	-	-	-
New Dance Horizons Inc.	53,000	-	-	-	-
Newo Yotina Friendship Centre Inc.	167,000	-	1,725	-	-
North Central Community Association Inc.	97,820	-	-	-	-
North East Community Association Inc.	80,740	-	-	-	-
Provincial Capital Commission	2,719,000	-	-	-	-

See accompanying notes.

Grants - City of Regina
For the Year Ended December 31, 2021
(in dollars)

Name	Operating/ Capital	Subsidized Rent	Transit Subsidies	General Municipal	Library
Queen City Eastview Community Association Inc.	150,764	-	-	-	-
Regina & District Food Bank Inc.	30,000	-	-	66,472	5,985
Regina Airport Authority	-	-	-	312,929	28,176
Regina Downtown Business Improvement District	299,400	-	-	-	-
Regina Early Learning Centre Inc.	54,700	-	-	6,085	548
Regina Education & Action On Child Hunger	95,142	-	-	-	-
Regina Exhibition Association Ltd.	400,000	-	-	-	-
Regina Humane Society Inc.	242,744	-	-	34,155	3,075
Regina Senior Citizens Centre Inc.	133,800	-	-	-	-
Regina Symphony Orchestra Inc.	143,000	-	-	-	-
Regina Treaty/Status Indian Services, Inc.	109,400	-	-	-	-
Saskatchewan Power Corporation	-	-	-	160,047	14,410
Saskatchewan Science Centre Inc.	175,000	-	-	-	-
Street Worker's Advocacy Project Regina Inc.	81,500	-	-	-	-
The Globe Theatre Society	2,118,569	-	-	23,244	2,093
The Mills Developments Ltd.	90,000	-	-	-	-
The Regina Plains Museum Inc.	135,000	-	-	-	-
University of Regina	-	-	-	51,689	4,654
Viterra Inc.	-	-	-	91,112	8,204
Williston-BT Holdings Ltd.	-	-	-	176,777	15,917
Young Women's Christian Association of Regina	113,635	-	3,780	25,025	2,253

See accompanying notes.

Notes to Grants

For the Year Ended December 31, 2021

(in dollars)

Note 1

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

Note 2

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

Operating/Capital Grants

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

Subsidized Rent

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

Transit Subsidies

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

Tax Abatements and Exemptions

Various tax abatements and exemptions given to organizations and approved by City Council under Sections 244 (abatements) or 262 (exemptions) of *The Cities Act*. The tax abatement amounts disclosed represent the entire amount of the abatement and the tax exemption amounts disclosed represent both the municipal and library portion of the taxes forgiven. For the year 2021, there were no tax abatements for General Municipal or Library.

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Employee Remuneration

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Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Ababei, Nicolae	Mechanical Inspector	83,248	-
Abtosway, Cory G.	Crew Lead, Landfill	72,465	-
Acapuyan, Sheryl	Financial Reporting Advisor II	103,881	-
Ackerman, Amber	Deputy City Clerk	122,405	1,950
Ackley, Chris	Heavy Duty Mechanic Apprentice -	52,767	-
Adam, Carl D.	Firefighter	116,455	-
Adam, Derek M.	Specialist - Waste Minimization	75,982	-
Adeel, Faizan	Bus Operator	78,419	-
Adegeye, Adefemi O.	Senior City Planner	102,669	-
Aden, Adawe	Financial Business Partner	44,450	8,243
Aebig, Cory	Supervisor, Field Operations	103,930	-
Agarwal, Vikash K.	Business Performance Consultant	110,232	450
Agha, Amir A.	Senior Engineer	114,466	16,429
Agnew, Scott A.	Journey person - Mechanic	70,359	200
Ahluwalia, Puneet	Bus Operator	88,837	-
Ahokas, Tawny M.	Coordinator, Environmental Compliance	51,923	-
Aird, Janet	Manager, Program Development and Delivery	128,138	1,950
Akindele, Abiodun O.	Financial Management Analyst	49,834	12,602
Akintunde, Margaret O.	Financial Admin Business Systems Analyst	49,552	2,677
Akon, Akon	Development Assistant	64,929	-
Alarcon, Ian Angelo Q.	Senior Engineer	110,169	-
Aldcorn, Shayla D.	Financial Operational Administrator	60,005	-
Alejandria, Joseph A.	Senior Engineer	111,949	-
Alejandria, Richard H.	Geospatial Technician	65,409	-
Allard, Dean	Semi Skilled Labourer	50,900	-
Allin, Robert	Bus Operator	74,116	-
Altrogge, Jordan D.	Firefighter	112,765	-
Ambrosia, Nives	Project Engineer	95,497	-
Amin, Hiren A.	Programmer Analyst III	75,726	-
Amyotte, Jason W.	Tire Repairperson	54,650	-
Amyotte, Nancy A.	Human Resources Consultant	112,009	-
Anayat, Muhammad	Bus Operator	83,057	-
Anderson, Aaron L.	Firefighter	114,354	-
Anderson, Brad	Bus Operator	61,881	-
Anderson, Derek M.	Journey person - Industrial Mechanic	97,619	-
Anderson, Jeff	Firefighter	116,455	-
Anderson, Justin	Engineering Assistant III - Water and Sewer Engineering	69,880	-
Anderson, Kevin K.	Bus Operator	74,306	-
Anderson, Loreen R.	Community Consultant	71,880	-
Anderson, Michael	Trades 1 – Emergency Services Unit	111,104	-
Anderson, Robert	Inventory Controller	74,238	-
Anderson, Tim	Coordinator, Facilities Services	101,206	-
Andre, Andrea	Solid Waste Truck Operator	10,947	177,633

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Anthony, Chad E.	Facilities Operator I	61,129	-
Anthony, Troy	Bus Operator	48,770	9,701
Antochow, Gordon J.	Supervisor, Field Operations	89,989	-
Antonick, Cory M.	Crew Lead, Roadway Operations	66,798	-
Araujo, Frederico M.	Building Official I	57,480	-
Arcand, Chad J.	Senior Engineer	116,804	-
Arceno, Ernesto	Bus Operator	60,503	-
Archibald, Tanys	Collection Officer	58,188	-
Armstrong, Aimee L.	Payroll Officer II	67,885	-
Arsenault, Mitchell S.	Firefighter	112,765	-
Arsenault, Roger	Captain	147,899	-
Arsenault, Simon	Senior Captain	154,299	-
Arzab, Michael A.	Facilities Operator I	57,036	-
Asante, James K.	Bottomman	92,658	-
Asilo, Zoe	Utilityperson II	62,419	25
Aspen, Blaine	Maintenance Operator	74,649	-
Atchison, Chrystal L.	Legal Counsel	132,383	-
Austin, Van G.	Coordinator, Property Tax and Admin	87,000	-
Austring, Don	Captain	144,886	-
Azcueta, Jim M.	Bus Operator	70,485	-
Babcock, Bradley T.	Bridge Inspector Engineer	124,474	-
Baberia, Kunal J.	Bus Operator	77,337	-
Bach, Austin W.	Skilled Labourer	80,307	-
Bachinsky, Christine J.	Landscape Architect	74,482	-
Bade, Aileen L.	Programmer Analyst III	82,846	-
Baht, Jason G.	Firefighter	73,317	-
Baier, Tammy R.	Senior Business Solutions Specialist	87,650	-
Bailey, Phelan D.	Bus Operator	57,319	1,888
Baillargeon, Lee A.	Training Captain	134,630	-
Bajpai, Atish	Project Engineer	100,863	-
Baker, Barry	Skilled Labourer	54,449	-
Baker, Dean K.	Journeyman - Electrician	85,199	-
Baker, Wyatt J.	Project Engineer	101,100	-
Balysky, Shawn P.	Equipment Operator III	57,520	-
Banin, Jacob A.	Equipment Operator III	66,925	-
Banin, Jason	Trades Coordinator	94,527	-
Banin, Justin J.	Crew Lead-Water and Sewer Construction	62,474	-
Baniulis, Alicia E.	Policy Analyst	84,104	-
Banks, Corey K.	Skilled Labourer	65,190	-
Bansah, Gloria	Project Engineer	59,312	6,986
Baragar, Adam S.	Coordinator, Facilities Maintenance Program	102,156	40

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Barber, Nicole C.	Project Engineer	77,711	-
Barker, Seth A.	Firefighter	111,858	-
Barks, Jonathan S.	Financial Business Partner	91,493	-
Barnaby, Audrey	Records Administration Clerk	54,584	-
Barnsley, Chase W.	Casual Labourer	66,374	-
Barraza, Tanya M.	Bylaw Enforcement Officer II	69,402	-
Barth, Brett	Firefighter	109,750	-
Bartlett, Robert H.	Process and Performance Consultant	98,166	-
Bartley, Shawn R.	Casual Labourer	58,250	-
Barton, Elvira	Coordinator, Furniture, Fixtures and Equipment	86,873	-
Basco, Aileen M.	Financial Reporting Advisor II	97,433	-
Bashir, Shahzad	Bus Operator	53,473	-
Bashutski, Warren M.	Firefighter	111,898	-
Bata, Dante C.	Bus Operator	69,101	-
Bates, Austin R.	Firefighter	103,512	-
Bateson, Graham P.	Coordinator, Water and Sewer Programming	94,842	-
Baumann, Lynn	Weigh Scale Attendant II	59,553	-
Baumgart, Michelle L.	Bus Operator	62,151	-
Bautista, Rizalito A.	Project Engineer	75,324	-
Bay, Danny W.	Senior Communications Strategist	80,212	-
Beaton, Boyd	Coordinator, Facilities Services	118,580	-
Beatty, Brian	Supervisor, Field Operations	90,324	-
Beatty, Dean J.	Captain	40,556	78,433
Beaudin, Loni J.	Human Resources Consultant	94,492	-
Beaulieu, Larry J.	Supervisor, Central Stores, Salvage and Fuel	104,266	-
Bechard, Blair	Captain	142,339	-
Bechthold, Andrew W.	Equipment Operator II	59,806	-
Bechtold, Brayden	Customer Service Representative II	52,953	-
Belanger, Dylan R.	Facilities Operator I	58,503	-
Belcourt, Dale K.	Supervisor, Field Operations	114,257	-
Belcourt, Nicholas	Utilityperson	57,368	-
Bell, Carey	Tax Exemption Analyst	80,393	-
Bell, Cy	Skilled Labourer	59,258	-
Bellegarde, Bradley D.	Cultural Diversity and Indigenous Relations Advisor	79,345	-
Bellegarde, Peter D.	Captain	146,089	-
Bells, Brad N.	Director, Transit and Fleet	179,338	2,600
Belof, Jordan S.	Casual Labourer	58,918	-
Benna-Stewart, Linette L.	Bus Operator	68,585	-
Benning, Kirby	Captain	148,712	-
Benson, Alex L.	Firefighter	91,885	-
Benson, Dennis A.	Fire Inspector	139,637	-
Berezowski, Derek	Fleet Management Technologist	63,752	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Bergen, Judith P.	Operational Service Representative	54,433	2,082
Bergen, Spence	Engineering Assistant III	62,005	-
Bernakevitch, Paul C.	Firefighter	112,283	-
Bernreuther, Desirae L.	Communications Consultant	83,141	-
Besinque, Alex	Coordinator, Transit and Fleet Maintenance	96,820	-
Bews, Jordan R.	Technologist II	74,452	-
Bhatt, Dadhichi M.	Business Systems Analyst	61,685	-
Bhavsar, Gautamkumar R.	Bus Operator	64,943	-
Bialobzyski, Mark A.	Supervisor, Mechanical and Plumbing Inspections	103,853	-
Bien, Tyler W.	Manager, Roadways Seasonal Operations	114,619	1,950
Bigler, Hugh J.	Electrical/Instrumentation Journey person	109,994	-
Binsfeld, Tyson N.	Community Consultant	74,593	-
Birch, Chris	Utility person II	61,380	25
Bird, Charles E.	Bus Operator	61,768	-
Bird, Henry	Casual Labourer	51,441	-
Bird, Robyn A.	Corporate Strategy and Performance Consultant	111,044	-
Birley, Cordell C.	Business Solutions Specialist	55,493	-
Bishop, Diana D.	Bylaw Enforcement Officer III	78,721	-
Bissett, Jacob D.	Bottomman	94,473	-
Bistretzan, Joel A.	Casual Labourer	52,035	-
Bjorgan, Lori A.	Human Resources Consultant	116,699	-
Black, Trevor	Corporate Budget Consultant	134,821	-
Blampied, Tiffany R.	Program Specialist - Aquatics	64,016	200
Blashill, Jason E.	Casual Labourer	53,514	-
Bley, Michelle L.	Senior Assessment Appraiser	90,529	-
Blondeau, Dustin	Facilities Operator I	59,257	-
Blondeau, Jason W.	Bus Operator	62,171	-
Blyth, Cindy A.	Accounting Clerk VI	63,638	-
Bogard, Nicole E.	Bylaw Enforcement Officer II	69,689	-
Boha, Brandy N.	Technologist II	57,174	-
Boha, Brett A.	Firefighter	77,898	-
Bolen, Beverly	Administrative Support	56,869	-
Bolen, Daryl	Maintenance Person	110,274	-
Bolen, Jeffrey	Crew Lead - Traffic Electrical	87,784	-
Bond, Bryce	Firefighter	112,765	-
Bonish, Dane M.	Firefighter	73,881	-
Bonke, Eric L.	Supervisor, Geospatial Technician	89,440	-
Bonnick, Gregory	Supervisor of Equipment and Maintenance	96,421	25
Booth, Douglas W.	Field Services Representative	89,978	-
Bork, Brad	Firefighter	116,960	-
Bot, Rony H.	Geomatics Technician I	72,827	-
Botkin, Helen J.	Facilities Project Consultant	101,796	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Botkin, Stephen J.	Engineering Assistant III	62,262	-
Boudreau, Donnell	Equipment Operator IV	93,031	-
Bourdin, Kymberly	Communications Consultant	81,389	-
Bourlon, Ericka N.	Specialist - Waste Minimization	79,660	-
Bourret, Jeffrey M.	Firefighter	112,765	-
Boutin, Matthew	Firefighter	119,511	-
Bouw, Kayleigh A.	Process and Performance Consultant	71,052	309
Bowles, Lawren K.	Firefighter	113,005	-
Boychuk, Marianne L.	Captain	145,795	-
Boyko, Kevin B.	Bus Operator	91,318	-
Brailean, Linda	Coordinator, Parking Services	86,778	-
Brakefield, Ryan R.	Senior Business Solutions Consultant	85,447	-
Brass, David A.	Crew Lead, Landfill	69,172	-
Bresselaar, Stacey L.	Building Official I	66,186	-
Brezinski, Dwain	Bus Operator	77,913	-
Brezinski, Tracy L.	Council Officer	59,578	-
Briggs, James M.	Supervisor, Geospatial Technician	89,550	-
Brockwell, Ray	Skilled Labourer	64,063	-
Brodt, Michael J.	Traffic Signals Systems Analyst	74,019	-
Brooks, Paul	Facilities Operator I	58,453	-
Brotzel, Tanner J.	Firefighter	112,765	-
Brown, Austin J.	Firefighter	92,810	-
Brown, Davis T.	Firefighter	112,765	-
Brown, Geoff G.	Manager, Corporate Asset Management	141,584	1,950
Brown, Royce	Water Attendant	56,576	-
Brown, Susan	Bus Operator	69,239	-
Brown, Tod M.	Captain	146,370	-
Bryant, Adam J.	Project Engineer	103,653	-
Bryden, Deborah	Director, Assessment and Property Revenue Services	160,120	5,786
Buchan, Brad	Firefighter	120,461	-
Buendia, Felma D.	Information Preservation Technician	50,882	-
Buffalo, Stan I.	Saw Operator - Concrete Services	63,063	-
Buller, Rheya T.	Administrative Assistant and Supervisor	52,584	1,329
Burkart, Garry W.	Journeyman Transit	63,894	365
Burley, Gerald M.	Casual Labourer	57,786	-
Burns, Maria L.	Manager, Client Services and Labour Relations	140,048	1,950
Burns, Michael J.	Fire Inspector	126,296	16,928
Burnack, Jeffrey W.	Firefighter	118,092	-
Butler, Melissa D.	Corporate Strategy and Performance Consultant	116,705	75
Bzdel, Shauna L.	Director, Land, Real Estate and Facilities	175,699	2,600
Bzdell, Anthony G.	Bus Operator	55,065	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Cabylis, Samantha R.	Administrative Associate	69,661	-
Cabylis, Tyler D.	Firefighter	103,057	-
Calvert, Marla-Rae L.	Legal Counsel	90,189	160
Cameron, Rorey	Sign Shop Worker	55,183	-
Cameron, Scott A.	Equipment Operator III	59,320	-
Cameron, Scott D.	Manager, Facilities Operations	134,050	1,950
Cameron, Zakary	Facilities Operator I	55,272	-
Campbell, Alan	Casual Labourer	50,614	-
Campbell, Bruce M.	City Hall Building Operator	56,436	-
Campbell, Chris B.	Manager, Roadways Capital Operations	127,306	1,950
Campbell, Randy M.	Equipment Operator IV	77,944	-
Campbell, Todd G.	Journeyman - Mechanic	86,997	200
Cantello, Ian D.	Transportation Master Plan Coordinator	90,382	-
Cardinal, Beverly C.	Coordinator, Inner City Facility Integration	94,452	-
Carey, Ronald	Facilities Operator I	59,529	-
Carleton, Colin A.	Firefighter	116,480	-
Carlston, Kevin C.	Crew Lead- Water Supply Maintenance	97,740	300
Carlston, Rick J.	Equipment Coordinator	65,384	-
Carson, Derek	Firefighter	114,603	-
Carter, Tyler H.	Firefighter	111,613	-
Carteri, Jason R.	Firefighter	115,359	-
Carton, Allan	Crew Lead, Roadway Operations	58,731	12,748
Cavers, Douglas E.	Business Performance Consultant	124,363	1,950
Cedar, Kyle M.	Supervisor, Field Operations	91,861	-
Chabot, Rodrigue	Crew Lead - Solid Waste Collection	61,020	-
Chahal, Gurjinder S.	Bus Operator	82,737	-
Chalifour, Rodrique D.	Procurement and Contract Specialist	81,629	-
Chalupiak, Jeremy K.	Building Official II	74,740	-
Chambers, Evan W.	Firefighter	116,455	-
Chandler, Michael R.	Mechanical Inspector	82,811	-
Chartrand, Alvey	Casual Labourer	53,941	-
Chaudhary, Shawn A.	Director, People and Organizational Culture	89,711	1,300
Chawla, Robin	HR Analyst	87,761	-
Chen, Fengyan R.	Accounting Clerk VI	67,884	-
Cherneski, Chad P.	Firefighter	112,765	-
Chernick, Glenn	Forestry Technician	66,524	-
Cherwinski, Andrew C.	Facilities Operator I	58,717	-
Cherwinski, Nicholas B.	Facilities Operator I	60,928	-
Chevalier, Renee M.	Senior Engineer	121,377	-
Cheveldeoff, Katherine L.	Bylaw Enforcement Officer III	70,018	-
Chevrier, Ryan G.	Casual Labourer	-	55,000
Chillog, Michael G.	Firefighter	118,002	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Chomos, Geoff	Manager, Business Solutions	127,939	1,950
Choquette, Tyler S.	Firefighter	118,001	-
Chorney, Ken	Firefighter	128,422	-
Christianson, April D.	Accounting Clerk VI	52,544	-
Christodouloulis, Athanasios	Engineer	68,499	-
Chupik, Dennis B.	Engineering Assistant V, Roadways and Traffic	74,707	-
Cichocki, Aaron P.	Firefighter	116,455	-
Cifuentes, Brendon J.	Skilled Labourer	58,117	-
Cifuentes, Nicholas A.	Casual Labourer	58,760	-
Clarke, Brian	Digital Information Architect	140,643	-
Clarke, Dave	Lieutenant	136,367	-
Clemmensen, Aaron	Casual Labourer	58,353	-
Clifford, Christine	Legal Counsel	142,966	-
Coady, Scott C.	Paratransit Coordinator	88,566	-
Coderre, Melissa M.	Coordinator, Business Services	95,919	-
Coffey, Fred	Business Solutions Specialist	80,671	-
Coghlan, Derek E.	Semi Skilled Labourer	52,074	-
Cole, Rodney	Captain	142,339	-
Comfort, Paul J.	Lieutenant	135,431	-
Comrie, Kelten J.	Manager, Building Standards and Inspections	119,523	1,763
Condon, Derek	Hydrant Repairperson	61,024	-
Conie, Dwayne	Journeyman Transit	87,341	25
Coolen, Ann M.	Paratransit Clerk	61,135	-
Cooney, Deborah C.	Coordinator, Corporate Payment System	87,151	-
Cooper, Graham N.	Bus Operator	57,118	-
Cooper, Kelly G.	Crew Lead - Grade Finisher	80,176	-
Cooper, Riley K.	Firefighter	73,881	-
Cooper, Tyler C.	Cemetery II	58,105	-
Corkum, James A.	Casual Labourer	50,189	-
Corley, Michael C.	Bus Operator	91,132	-
Cotcher, Michael D.	Senior City Planner	101,649	-
Couronne, Lacey J.	Purchasing Agent	67,137	-
Cowman, Benjamin P.	Licensing Coordinator	74,921	-
Craigen, Cory D.	Firefighter	125,706	-
Crook, Cyrus A.	Senior Engineer	115,355	-
Crossman, Nolan	Supervisor, Golf Courses	79,894	-
Crowe, Amanda D.	Forester II	58,691	-
Crowe, Curtis	Equipment Operator II	66,063	-
Crowe, Patrick R.	Skilled Labourer	70,281	-
Csoke, Sidney	Bus Operator	62,685	-
Cumming, Terrance L.	Property Assessor	83,776	-
Cunningham, Ryan J.	Bus Operator	61,272	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Currie, Landon D.	Casual Labourer	64,480	-
Curry, Chris	Captain	143,239	-
Cushicondor, Hebly S.	Engineer	75,079	-
Cyr, Victoria L.	Legal Assistant	61,433	-
Dagenais, Anthony D.	Journeyman - Mechanic	85,790	200
Dagenais, Jean-Yves A.	Equipment Operator II	50,238	-
Daku, Kevin P.	Firefighter	87,036	-
Dann, Jason A.	Casual Labourer	71,964	-
Danyliw, Nathaniel J.	Business Solutions Specialist	50,023	10,189
Daradich, Janine R.	Manager, Planning and Partnerships	128,138	1,950
Daschner, Kurtis	Irrigation Worker II	57,893	-
Davies Geisel, Kerri-Lee	Process and Performance Consultant	60,450	-
Davies, Scott	Firefighter	122,748	-
Davies, Vanessa R.	Service Coordinator	72,404	-
Davis, Kris J.	Supervisor of Equipment and Maintenance	95,192	25
Dawson, Autumn D.	Director, Planning and Development Services	70,144	1,350
Dawson, Dillon J.	Firefighter	50,353	-
Day, Keith H.	Firefighter	112,765	-
De Waal, Eric A.	Facilities Project Consultant	107,978	-
Deal, Robert	Foreman, Painter/Decorator	57,821	759
Debert, Jaxon K.	Firefighter	77,915	-
Debia, Keneni M.	Engineer	73,497	-
Deck, Pamela M.	Director, Corporate Strategy and Performance	75,759	166,101
Deener, Shelly A.	Building Official I	69,686	-
Deiana, Marco	Manager, Workplace Health and Safety	136,235	4,500
Dela Pena, Allan A.	Utilityperson II	64,186	25
Delmaire, Marcus	Bus Operator	70,929	-
Delorme, Nolan B.	Bottomman	90,643	-
Demerse, David W.	Casual Labourer	50,538	-
Demery, Dwight C.	Casual Labourer	70,296	-
Deminchuk, Tyler W.	Licensing and Municipal Fines Officer	52,774	-
Demyen, Kaylyn M.	Coordinator, Administrative Services	58,484	-
Dent, Sharon D.	Claims Investigator	82,606	-
Depaulo, Patrick C.	Firefighter	112,765	-
Derin, Brant	Journeyman Body Repairman	72,173	25
Derkacz, Judy L.	Coordinator, Business System Administration	95,628	-
Derkitt, William E.	Facilities Operator I	55,381	-
Derkson, Lyle	Fire Inspector	126,857	-
Deroose, Sidney J.	Foreman, Landscape	87,479	-
Deroose, Ty C.	Equipment Operator III	83,481	-
Deschambault, Wendy L.	Engineering Assistant III	52,973	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Desjardins, Marissa S.	Customer Service Representative II	59,092	-
Desjardins, Tracy	Engineering Assistant IV - Roadways and Traffic	69,273	-
Desnomie, Leo J.	Crew Lead - Mudjacking	71,740	-
Despins, Samantha	Revenue and Service Clerk	57,820	-
DesRochers, Lindsay D.	Community Consultant	62,053	2,326
Dezotell, Chrisandra A.	Coordinator, Sport Facilities and Special Events	76,352	-
Dhaliwal, Nirbhay S.	Casual Labourer	54,173	-
Dhami, Sounpreet S.	Engineering Assistant IV	70,123	-
Dhar, Akshi	Senior Business Solutions Consultant	68,060	-
Dheilly, Richard	Training Captain	133,466	-
Dhungana, Bineet	Financial Business Partner	89,082	-
Dickson, Abiye O.	Corporate Budget Consultant	113,155	-
Didowycz, Matthew J.	Firefighter	116,455	-
Difuntorum, John Q.	Coordinator, Business Services Administration	77,038	-
Digney, Kevin D.	Assistant Chief - Operations	142,498	1,950
Dillon, James M.	Skilled Labourer	66,479	-
Dimen, Garth W.	Firefighter	119,456	-
Dimen, Kyle C.	Trades I-Sewer Services	89,048	-
Dirk, Tia R.	Casual Labourer	56,588	-
Discombe, Kieran A.	Traffic Signal Control Technician	63,728	-
Dmyterko, Glen M.	Journey person - Parts	64,380	-
Docherty, Colin J.	Supervisor, Field Operations	117,550	-
Dodd, Ashley K.	Legal Counsel	86,597	-
Dodd, Brian S.	Casual Labourer	50,433	-
Dodds, Darcy E.	Truck Driver - Sewer and Water	73,087	-
Doehl, Robert	Casual Labourer	59,658	-
Doka, Corey	Supervisor of Urban Forestry	71,241	-
Doka, Greg D.	Trades 1 – Emergency Services Unit	105,266	-
Dolff, Randy	Journey person - Mechanic	82,133	200
Domokos, Gary	Equipment Operator III	72,425	-
Domoney, Courtney M.	Program Specialist - Aquatics	71,743	-
Domoslai, Tim R.	Centre Administrator - NBCAC	76,798	200
Donaldson, Juanita	Coordinator, Accounting Services	95,319	-
Donauer, Ryan A.	Semi Skilled Labourer	54,984	-
Donda, Bryon K.	Crew Lead, Roadway Operations	75,166	-
Doney, Kurtis	Director, Water, Waste and Environment	165,595	2,600
Dorma, Arthur P.	Casual Labourer	52,863	-
Dormuth, Marni L.	Senior Financial and Reporting Consultant	95,152	43,283
Downie, Holly T.	Print Services Representative	58,963	-
Downing, Larry W.	Transit Fleet Partsperson	59,352	25
Doyle, Noeleen B.	Community Investment Clerk	54,152	-
Drackett, Dan G.	Firefighter	120,214	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Dreger, Aaron	Assistant Chief, Education and Training	132,090	-
Dreher, Robert	Cemeterian II	62,055	-
Dribnenki, Steven P.	Legal Counsel	87,903	-
Duchak, Shay R.	Firefighter	76,871	-
Dueker, Daryl	Journeyman - Electrician	85,912	-
Duesterbeck, Bradley D.	Crew Lead - Grade Finisher	75,878	-
Duesterbeck, Daryle	Mechanical Inspector	82,811	-
Dugas, Rachel A.	Scheduling Officer	55,443	-
Dulmage, Terry A.	Equipment Operator III	64,792	-
Dumais, Richard T.	Bus Operator	92,980	-
Dundas, Jason C.	Lieutenant	143,012	-
Dunn, Tammy L.	Maintenance Clerk	55,531	25
Duperreault, Chance D.	Fire Inspector	136,344	-
Dusyk, John R.	Accountant I	65,425	-
Dyck, Kendall A.	Senior Utility Billing Officer	61,929	-
Dyck, Randall J.	Firefighter	119,130	-
Ear, Calvin C.	Financial Business Partner	118,502	1,125
Earnshaw, Spencer F.	Journeyman - Industrial Mechanic	104,904	300
Eashappie, Macy T.	Traffic Detours/Restrictions Controller	94,121	-
Eaton, Bryden J.	Trades I-Sewer Services	61,941	-
Eberle, Allan A.	Skilled Labourer	54,351	-
Eckersley, Brittany C.	Senior Engineer	104,727	-
Edwards, Andrew J.	Electrical/Instrumentation Journeyman	90,953	-
Egler-Wiome, Nadine F.	Manager, Organizational Development	128,138	1,950
Eirich, Russell	Manager, Open Space Services	133,912	1,950
Eisler, Chris K.	Skilled Labourer	59,909	-
Eisler, Ryan T.	Firefighter	119,506	-
Eisnor, Brendan	Firefighter	91,905	-
Ekes, Stephanie	Revenue and Service Clerk	52,552	-
Elkin, Simon J.	Casual Labourer	59,455	-
Ellis, Colin O.	Senior Business Solutions Consultant	87,268	-
Elsaesser, Brent D.	Community Consultant	71,611	-
Empey, Roger A.	Equipment Operator III	56,330	-
Enriquez, Gloria B.	Coordinator, Tax and Utility Accounting	93,433	-
Erdelyan, Shawn	Equipment Operator IV	91,040	-
Erickson, Barry	Arborist	72,650	-
Ermel, Clinton	Maintenance Person	40,312	55,315
Eskra, Alexandra M.	Human Resources Associate	81,794	-
Essey, Jonathan W.	Asphalt Plant Operator	58,317	-
Estin, Paula-Jayne J.	Meter Reader	55,422	-
Estrella, Francis G.	Bus Operator	63,559	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Euraoba, Winson C.	City Hall Building Operator	58,163	-
Euteneier, Mark M.	Solid Waste Truck Operator	60,819	-
Eva, Justin	Lead Hand	79,721	25
Evans, Kerry L.	Utilityperson	58,164	-
Ewanishin, Pamela A.	Coordinator, Development	77,721	-
Ewart, Ryan S.	Building Official II	62,499	-
Ewasienko, Chad A.	Bus Operator	60,609	-
Ewert, Thomas B.	Coordinator, Property Assessment Research and Appeals	112,823	-
Exner, Herb J.	Lead Hand	71,426	-
Eyre, Lindsey V.	Parks and Open Space Services Clerk	50,894	-
Fagan, Peter	Coordinator, Water and Sewer	82,213	-
Fahlman, Curtis A.	Firefighter	116,580	-
Fairbairn, Cheryl S.	Project Leader - Business Technology	48,682	34,269
Fairbairn, Steven E.	Firefighter	63,071	-
Farmer, Kayla M.	Webmaster	80,457	-
Farooq, Rana M.	Geospatial Technician	54,632	-
Farrell, Shannon L.	Coordinator, Purchasing	107,327	-
Favel, Karen R.	Customer Service Representative II	59,095	-
Fawcett, Peter G.	Facilities Operator I	53,771	-
Fawcett, Robert J.	Facilities Operator I	60,793	-
Fayant, Marlowe	Leadman-Facilities Operations	66,231	-
Fayant, Timothy	Leadman - Parks Maintenance	61,942	-
Felix, Joseph A.	Firefighter	123,459	-
Felix, Paul S.	Firefighter	74,092	-
Fenton, Debbie P.	Bus Operator	63,994	-
Fenton, Jeremy J.	Senior City Planner	102,634	-
Ferguson, Damian J.	Casual Labourer	57,714	-
Fettes, Deborah	Neighbourhood Centre Programmer	68,133	-
Fiacco, Stephanie L.	Clerk Typist V	52,237	-
Finch, Cory	Captain	142,251	-
Fiorante, Antonio	Electrical/Instrumentation Journeyperson	107,291	-
Fisher, Calvin J.	Firefighter	116,455	-
Fisher, Trevor	Supervisor, Field Operations	105,762	-
Fitch, Rowland E.	Crew Lead, Mains and Valves	63,459	-
Florek, Kelly A.	Supervisor, Development Services	93,554	-
Fluter, Darcy	Skilled Labourer	70,643	-
Folk, Louise M.	Executive Director, People and Transformation	221,118	3,900
Fong, Jason A.	Transportation Services Officer	85,493	-
Forman, Michelle	Manager, Integration and Stakeholder Relationships	125,579	1,950
Forsberg, Kristen	Bylaw Enforcement Officer II	70,309	-
Forsythe, Krista L.	Quality Assurance Coordinator	89,525	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Forsythe, Rory A.	Journey person - Mechanic Light	72,485	200
Forsythe, Stephen	Crew Lead - Solid Waste Collection	72,203	-
Fortier, Cody A.	Facilities Operator I	61,842	-
Fortier, Normand	Journey person - Industrial Mechanic	54,869	28,061
Fortin, Danielle L.	Senior Engineer	115,778	-
Foti, Mistee D.	Administrative Associate	62,949	-
Fougere, Kyla R.	Human Resources Associate	65,786	-
Foulkes, Michael A.	Caretaker - Fireman's	51,388	-
Fox, Sean D.	Operator	78,354	-
Francis, Stephen S.	Bus Operator	65,357	-
Frank, Erica A.	Corporate Asset Management Consultant	94,536	-
Frankiewicz, Stephen	Hydrant Specialist	67,063	-
Freed, Trevor L.	Casual Labourer	64,274	-
Frei, Todd M.	Firefighter	116,455	-
French, John P.	Utility person II	59,258	25
Friesen, James D.	Firefighter	117,949	-
Friesen, Jeret L.	Firefighter	120,322	-
Froehlich, Laine M.	Coordinator, Environmental Compliance	78,893	-
Froehlich, Ryan	Coordinator, Construction Programming	76,810	-
Froh, Terry J.	Bus Operator	58,393	-
Frohlick, Dan	Equipment Operator III	77,413	-
Fuchs, Alex E.	Firefighter	112,909	-
Furtak, Ewelina	Journey person Apprentice	57,127	-
Gaber, Tyler D.	Firefighter	77,898	-
Gabora, Jeff S.	Crew Lead - Traffic Operations	59,700	-
Gabriel, Amy L.	Coordinator, Fleet Training and Safety	69,281	-
Gabriel, Michael	Crew Lead-Asphalt Screed	50,894	1,327
Gaditano, Christian U.	Client Support Specialist	86,492	-
Gaetz, D. Dawn	Senior Geospatial Technician	70,555	-
Gailing, Shawn R.	Equipment Operator III	63,999	-
Gainda, Sukhwinder S.	Equipment Clerk	56,965	-
Gaire, Shraddha	Engineer	60,498	-
Gall, Christopher R.	Journey person - Mechanic	69,111	200
Gallenger, Trevor J.	Firefighter	119,402	-
Gallon, Justin W.	Heavy Duty Mechanic Apprentice	53,858	200
Gao, Xiaoya	Financial Admin Business Systems Analyst	59,331	-
Gardner, Kerry	Emergency Medical Training Captain	135,629	-
Garrecht, Ruth A.	Paratransit Clerk	61,057	-
Gartner, Jeff D.	Lieutenant	130,102	-
Garzona, Nestor R.	Bus Operator	59,688	-
Garzona, Roberto	Bus Operator	61,523	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Gasmo, Karen	Director, Sustainable Infrastructure	185,380	2,600
Gasper, Doug F.	Crew Lead, Roadway Operations	67,142	-
Gaudet, Kenny D.	Supervisor, Infrastructure Services	101,619	-
Gavel, Ryan	Firefighter	112,725	-
Gaw, Peter B.	Equipment Operator III	82,735	-
Gebert, Dylan M.	Utilityperson II	61,785	25
Geiger, Garth	Captain	147,787	-
Geiss, Darrell J.	Supervisor, Traffic Signals Trades	104,229	-
Gelinas, Jordan C.	Firefighter	112,725	-
Geng, Sherry	Corporate Policy Advisor	95,812	-
Gennutt, Keith W.	Building Official II	61,607	-
Gentile, Jennifer L.	Administrative Support	56,862	-
Gentile, Kristina M.	Business Performance Consultant	85,656	-
George, Preji	Project Leader - Business Technology	60,944	1,943
Georgoulis, Varvara I.	Senior Business Solutions Specialist	89,369	-
Gerber, Joey	Foreman, Open Space Services/Cemeteries	67,437	-
Gerl, Aimee G.	Employee Administrator	64,251	-
Germaine, Nathan D.	Solid Waste Truck Operator	65,090	-
Gerolami, Coby L.	Financial Operational Administrator	59,377	-
Gerolami, Michael	Technical Support Specialist II	101,086	-
Gerspacher, Michael A.	Senior Engineer	114,836	-
Gervais, Amber	Senior Financial Management Analyst	102,654	-
Gessell, Shane A.	Casual Labourer	57,884	-
Gessey, Douglas R.	Crew Lead, Roadway Operations	62,351	-
Gessey, Kent	Crew Lead, Roadway Operations	64,414	-
Gessey, Tina	Leadman - Parks Maintenance	59,817	-
Gette, Loretta J.	Senior Engineer	114,236	-
Gettle, Craig	Journeyman - Carpenter	69,295	-
Gettle, Jordan L.	Truck Driver - Sewer and Water	67,617	-
Getz, Terrence	Journeyman - Mechanic	69,799	200
Ghazal, Omar B.	Business Solutions Specialist	80,418	-
Giannini, Roberto F.	Crew Lead - Manhole and Catch Basin	67,535	-
Giblett, Candace E.	Public Education Officer	120,862	-
Gibney, Justin M.	Senior Engineer	50,493	-
Gibson, Donna L.	Human Resources Consultant	113,310	-
Gibson, Gerald W.	Strategic Communications Advisor	92,888	-
Gibson, Kyle J.	Forester II	62,084	-
Gidluck, Aron	Firefighter	126,964	2,473
Giebel, Tyler J.	Firefighter	91,885	-
Gielis, Henricus	Irrigation Worker III	68,073	-
Gielis, Marcus A.	Skilled Labourer	76,098	-
Gill, Harmandeep K.	Business Solutions Specialist	64,589	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Gillies, Michael G.	Technologist II - Roadways and Traffic	84,489	-
Gillies, Riley G.	Firefighter	113,343	-
Gimas, Kevin	Coordinator, Water and Sewer	92,094	-
Girgulis, Todd H.	Coordinator, Recreation Program Services	82,171	42,781
Gislason, Hayley C.	Senior Communications Strategist	51,612	-
Gismondi, Matthew J.	Business Intelligence Administrator	88,239	-
Gittens, Donald A.	Paratransit Clerk	67,162	-
Glencross, Jeff D.	Irrigation Worker II	57,655	-
Globa, Faye	Administrative Assistant	56,758	5,744
Goebel, Brandi A.	Coordinator, Construction Programming	85,535	-
Goeres, Ian E.	Coordinator, Development	53,593	18,617
Goertzen, Tony E.	Water Attendant	58,478	-
Gohlke, David	Supervisor, Field Operations	81,288	-
Gohlke, Elaine	Council Officer	70,262	1,080
Gohlke, Kristopher W.	Equipment Operator III	58,993	-
Goldie, Scott	Captain	142,339	-
Gonzalez, Bernardo C.	Senior Bylaw Enforcement Officer	99,510	-
Goodwin, Caroline L.	Public Engagement Advisor	96,132	-
Goodwin, Matthew S.	Geospatial Technician	61,870	-
Goodwin, Richard A.	Journeyman - Industrial Mechanic	98,443	-
Gordon, Jim	Building Official I	69,793	-
Goretzky, Nathan J.	GIS Programmer	63,526	-
Gorham, Carter P.	Leadman, Golf Course	72,611	-
Gorski, Austin L.	Facilities Operator I	59,591	-
Goryukhanov, Gennady	Senior Assessment Appraiser	91,857	-
Gotchia, Richard R.	Firefighter	112,765	-
Gottfried, Richard K.	Utilityperson II	60,714	25
Grace, Dean	Cemeterian II	60,741	-
Graf, Kayla N.	Administrative Assistant and Supervisor	55,239	-
Grandel, David	Journeyman - Carpenter	82,140	-
Grandel, Janice G.	Forestry Technician	66,439	-
Grant, Barry K.	Casual Labourer	50,004	-
Grant, Patti	Executive Assistant	89,679	1,793
Gravener, Mark F.	Facilities Operator I	54,089	-
Gray, Michael T.	Firefighter	112,765	-
Gray, Ryan A.	Corporate Strategy and Performance Consultant	106,074	-
Grazier, Luke W.	Coordinator, Integration and Stakeholder Relations	91,588	-
Grebinsky, Carter W.	Firefighter	93,734	-
Green, Malcolm	Equipment Operator III	60,134	-
Green, Patrick	Journeyman - Industrial Mechanic	105,575	-
Gregory, Stuart	Fleet Training Officer	87,345	-
Grenier, Patti	Human Resources Consultant	113,219	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Grewal, Gurnadar S.	Bus Operator	63,721	-
Grewal, Karandeep S.	Bus Operator	68,323	-
Greyeyes, Chris	Collection Officer	57,645	-
Griffin, Lynette	Manager, Paratransit and Revenue Services	128,138	1,950
Griffin, Naomi J.	Risk Manager	101,202	-
Grimard, Kimberley D.	Technologist II - Roadways and Traffic	73,590	-
Groff, Trevor G.	Crew Lead - Concrete Services	80,047	-
Gronick, Shaun A.	Skilled Labourer	53,813	-
Grosse, Mark F.	Senior Purchasing Agent	89,024	-
Grygoruk, Volodymyr	Bus Operator	68,985	-
Guarin, Ashley T.	Collection Officer	58,409	-
Gudmundson, Arin D.	Firefighter	111,613	-
Guenther, Evan R.	Coordinator, Integration and Stakeholder Relations	110,021	-
Guha, Dipanjan	Manager, City Projects	101,633	1,650
Guliani, Amarpreet S.	City Planner II	75,546	-
Guraluk, Kevin	Equipment Operator III	61,745	-
Haas, Matthew B.	Firefighter	77,291	-
Hadican, Alysha A.	Revenue and Service Clerk	57,224	-
Hagan, Rea E.	Bus Operator	61,588	-
Hagar, Peter	Project Engineer	111,129	-
Hagel, Derek M.	Firefighter	103,982	-
Hagen, Jared W.	Senior Engineer	118,121	-
Hahn, Allison L.	Senior Engineer	108,020	-
Haider, Maha	Communications Consultant	73,379	-
Hajdinovic, Miodrag	Bus Operator	78,664	-
Hajdu, Lee-Anne	Meter Reader	56,769	-
Hall, Blair A.	Water Attendant	57,494	-
Hall, Lisa E.	Business Support Analyst	80,396	-
Hameluck, Joel W.	Bottomman	68,521	-
Hamilton, John A.	Bus Operator	66,497	5,088
Hamilton, Robert W.	Casual Labourer	56,045	-
Hammond, Craig	Forester II	64,581	-
Hammond, Tim	Captain	142,309	-
Hamon, MacKenzie O.	Market Research Analyst	50,379	-
Hampson, Mark	Manager, Fleet Assets	117,380	1,950
Hancharyk, Michael R.	Specialist - Waste Minimization	50,883	-
Hanley, Patricia L.	Executive Assistant	83,493	-
Hanson, Bradford C.	Senior Captain	3,146	73,831
Hanson, Jamie	Manager, Facilities Engineering	142,963	4,795
Haque, Munirul	Manager, Partnerships and Permitting	146,763	1,950
Harbis, Nicollette	Cash Management and Investment Analyst	100,709	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Harding, Dagan G.	Corporate Strategy and Performance Consultant	75,316	-
Hardy, Mikhaila I.	Aquatic Training Specialist	50,812	100
Harmen, Lonnie	Building Official I	69,723	-
Harper, Tim	Fleet Training Officer	87,988	-
Harris, Brandon Z.	Trades 1 – Emergency Services Unit	104,744	-
Harris, Darren	Supervisor, Parks Maintenance	83,560	200
Harris, Jason D.	Service Coordinator	65,182	-
Harris, Sheila M.	Scheduling Officer	59,961	-
Harris, Steven K.	Skilled Labourer	63,190	-
Hartman, Lexie D.	Utility Billing Clerk	50,239	-
Hartman, Sherri-Lynn I.	Supervisor, Field Operations	118,595	-
Hartman, Traiton J.	Firefighter	116,455	-
Harty, Raylene F.	Senior Purchasing Agent	74,608	-
Harvey, Brian	Facilities Operator I	59,490	-
Harvey, David S.	Bus Operator	65,130	-
Hastings, Marvin S.	Supervisor, Field Operations	145,746	-
Hastings, Stephanie R.	Utility Billing Clerk	54,851	-
Hauglum, Sean J.	Coordinator, Water and Sewer Programming	108,758	-
Hawryluk, Diana L.	Executive Director, City Planning and Community Development	242,105	3,900
Hazen, Scott R.	Warehouse Associate II	57,627	-
He, Xiaoling I.	Project Engineer	101,340	-
Headrick, Garry	Journeyman - Mechanic Light	59,564	200
Hegy, Matthew J.	Equipment Operator III	58,741	-
Hegy, Sherri A.	Real Estate Officer	78,268	-
Heibein, Jonathan R.	Utilityperson	50,273	-
Heintz, Curtis	Firefighter	119,860	-
Heisler, Alberta	Engineering Assistant III - Water and Sewer Engineering	63,227	-
Heisler, Collin	Journeyman - Mechanic Light	82,296	200
Heistad, Cory E.	Skilled Labourer	62,908	-
Heistad, Ernie W.	Truck Driver - Sewer and Water	58,923	-
Heller, David	Journeyman - Parts	59,983	-
Henderson, Brittany D.	Technologist II - Environmental	71,457	-
Henderson, Dustin L.	Bus Operator	65,360	-
Henderson, Norman S.	Senior City Planner	51,857	123
Henning-Hill, Helene H.	Manager, Sewer and Drainage Operations	139,849	1,950
Henricksen, Philip S.	Firefighter	113,246	-
Herauf, Lance M.	Firefighter	87,036	-
Herbert, Shawn	Equipment Operator III	48,371	1,962
Herle, Jeffrey A.	Senior Engineer	112,965	-
Herod, Dominic J.	Employee Administrator	39,206	26,418
Heroux, Christine	Manager, Cross Functional Solutions	134,048	4,500
Herperger, Deborah E.	Administrative Associate	69,412	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Hertes, Aaron R.	Senior Policy Analyst	51,209	-
Heshka, Lori	Human Resources Associate	83,655	-
Heward, Dave	Facilities Operator I	59,392	-
Hewitt, Gordon J.	Deputy Chief	159,119	1,950
Hildebrand, Andrew W.	Casual Labourer	54,972	-
Hilderman, Garth B.	Source Control Inspector	58,147	-
Hildred, Chad E.	Traffic Operations Coordinator	84,066	-
Hill, Emmaline	Manager, Social and Cultural Development	142,965	1,950
Hillstead, Chris J.	Collection Officer	57,854	-
Hilt, Preston A.	Bus Operator	64,107	-
Hipfner, Ronald E.	Preventative Maintenance Program Administration	95,239	-
Hlavsa, Rob	Bus Operator	64,687	-
Hodgson, Stacey M.	Coordinator, Furniture, Fixtures and Equipment	94,098	-
Hoffart, Nicole	Marketing and Brand Consultant	90,616	-
Hoffart, Paul	Senior Engineer	114,948	-
Hogan, Tyler P.	Firefighter	119,970	-
Hoggan, Rodney	Equipment Operator III	59,497	-
Hohne, William D.	Skilled Labourer	102,218	-
Holden, Christopher	City Manager	291,451	6,500
Holinaty, Ashley D.	Human Resources Associate	77,039	-
Holt, Bart K.	Firefighter	116,455	-
Holt, Mark M.	Maintenance Operator	69,677	-
Holt, Travis F.	Coordinator, Community Investments	85,199	200
Hood, Jack	Equipment Operator IV	68,925	-
Horning, Richard G.	Supervisor of Urban Forestry	17,743	40,802
Howden, Breanne J.	Senior Financial Reporting and Policy Advisor	126,471	-
Howden, Cindy L.	Privacy and Freedom of Information Officer	95,322	-
Howell, Braden D.	Crew Lead - Asphalt Plant	86,167	-
Howell, Tracy D.	Captain	143,193	-
Howes, Kristopher D.	Programmer Analyst III	80,724	-
Hrynkiw, Irene K.	Manager, Financial Analysis and Support	132,204	1,950
Hu, Yafei	Project Engineer	101,840	1,668
Hubich, Chad	Technical Support Specialist II	104,316	-
Hubick, Garth	Supervisor, Parks Maintenance	55,498	-
Huget, Sarah	Administration Clerk	66,752	-
Hughes, David E.	Manager, City Projects	128,138	525
Humphreys, Devon M.	Equipment Operator IV - Roadways	70,899	-
Humphreys, Neville M.	Equipment Operator IV - Roadways	78,117	-
Huntley, David A.	Bus Operator	65,347	-
Hurley, Shawn	Journeyman - Mechanic Light	79,649	200
Husack, Kelly A.	Policy Analyst	77,881	-
Hutch, Brenda L.	Manager, Property Revenue Services	113,586	1,725

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Hutchinson, Lee A.	Journeyman Transit	87,319	25
Hutchinson, Rhea A.	Property Revenue Clerk	54,600	-
Hutchison, Dean G.	Coordinator, Fleet Capital Program	95,997	-
Huynh, Kevin	Project Engineer	79,478	-
Huynh, Linda	Policy Analyst	81,093	-
Hyder-Shaikh, Khayyam	Bus Operator	64,005	-
Imhoff, Jon	Leadman - Parks Maintenance	59,582	-
Imran, Muhammad	Senior Cybersecurity Specialist	105,565	-
Imran, Nurul	Bus Operator	80,441	-
Insley, Andrea L.	Revenue Services Analyst	80,393	-
Insley, Trevor	Client Support Specialist	82,197	-
Iqbal, Adnan	Bus Operator	51,260	-
Iqbal, Jamshaid	Bus Operator	90,468	-
Ironeagle, Rene C.	Casual Labourer	55,514	-
Ironstand, Zack J.	Heavy Duty Mechanic Apprentice	63,033	200
Islam, MD Kawsar UL	Client Support Analyst	70,221	3,461
Israel, Alvin M.	Caretaker - Non Fireman's	52,499	-
Israel, Elizenda	Financial Admin Business Systems Analyst	80,655	-
Jackson, Brodi T.	Traffic Signal Control Electrician	84,019	-
Jackson, G. Layne	Director, Fire and Protective Services	187,613	-
Jackson, Marshall A.	Skilled Labourer	72,816	-
Jacobson, Cortnie	Human Resources Consultant	81,175	-
Jacobson, Kevin R.	Bus Operator	73,829	-
Jakubowski, Paul	Captain	143,983	-
James, Cary D.	Project Coordinator - Trades	89,530	-
Jara, Jose M.	Supervisor, Technology Applications	88,422	-
Jassal, Balwinder K.	Bus Operator	58,768	-
Jeannot, Bryce B.	Firefighter	116,455	-
Jeeves, Craig L.	Bus Operator	74,063	-
Jelinski, Greg	Manager, Transit Operations and Training	128,138	1,950
Jerkovits, Nicole R.	Supervisor, Leisure Centres	82,682	-
Jessop, Allen	Solid Waste Truck Operator	60,430	-
Jijian, Chris D.	Field Services Representative	77,812	-
Jijian, Daniel D.	Facilities Operator I	58,334	-
Jijian, David D.	Supervisor, Field Operations	136,756	-
Johnson, Colinda	Manager, Assessment Valuation	117,293	750
Johnson, Janell Y.	Firefighter	119,892	-
Johnson, Warren W.	Journeyperson - Parts	65,027	-
Johnston, Mark A.	Technologist II - Roadways and Traffic	69,092	-
Johnston, Ryan	Supervisor, Pest Control	89,126	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Jollimore, Robert S.	Senior Engineer	114,058	-
Jones, Jennifer L.	Clerk Typist V	51,781	-
Joorisity, Jacqueline M.	Asset Management Administrator	76,210	-
Jordan, Darcy K.	Senior Geospatial Technician	74,253	-
Jordan, Mike A.	Journeyman Transit	88,887	25
Jors, Delmar M.	Caretaker - Non Fireman's	54,641	-
Jose, Shane W.	Equipment Operator IV - Roadways	65,310	-
Joseph, Lijina	Senior Purchasing Agent	50,847	-
Judge, Namandeep S.	Bus Operator	70,356	-
Juhasz, Jozsef	Bus Operator	93,907	-
Jukes, Eden A.	Coordinator, Water and Sewer Programming	98,842	-
Kabatoff, Ken	Supervisor, Parks Development	103,872	-
Kachmarski, Sonia G.	Business Solutions Specialist	80,172	-
Kaip, Steve A.	Firefighter	112,765	-
Kalenchuk, Ryan	Coordinator, Water and Sewer Programming	78,313	-
Kalim, Carolyn J.	Manager, Traffic Engineering	133,943	1,950
Kalim, Faisal L.	Manager, Solid Waste Operations	125,579	1,950
Kallichuk, Landon L.	Firefighter	112,933	-
Kalyniuk, Alanna B.	Coordinator, Administrative Services	80,570	-
Kaminski, Larry	Sales and Salvage Officer	68,974	-
Kaminski, Levi T.	Firefighter	113,054	-
Kaminski, Stacey M.	Coordinator, Development	72,726	-
Kanda, Ajay	Bus Operator	71,219	-
Karki, Sangam	Human Resources Associate	66,762	-
Karwal, Munish K.	Bus Operator	72,940	-
Kashif, Muhammad	Casual Labourer	83,749	-
Kasperski, Sharon V.	Business Performance Consultant	98,481	1,959
Kauk, Gerald L.	Automated Side Loader Operator	61,578	-
Kaur, Surinder	Bus Operator	60,675	-
Kayter, Darrell J.	Bus Operator	56,637	-
Keewatin, Leroy N.	Casual Labourer	60,767	-
Kelemen, Renay D.	HR Analyst	74,353	-
Kelly, David J.	Bylaw Enforcement Officer II	63,804	-
Kent, Amy	Supervisor, Leisure Centres	81,134	-
Kerbs, Chad B.	Firefighter	112,957	-
Kerr, Bradley J.	Firefighter	116,430	-
Kerr, Jacelyn	Facilities Operator I	52,136	-
Khan, Mohammad Nazmul	Building Code Engineer	104,282	-
Kharchenko, Kateryna	Technologist II - Roadways and Traffic	71,445	-
Kickley, Shanon L.	Geospatial Technician	57,803	-
Kilbride, Mike D.	Journeyman - Plumber/Gasfitter	78,609	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Kimbriel, Jackie R.	Utility Billing Clerk	54,377	-
King, Tim	Facilities Operator I	57,043	-
Kirstein, Alvan	Crew Lead, Roadway Operations	63,967	-
Kirstein, Cory A.	Firefighter	116,455	-
Kish, Ryan K.	Bottomman	64,151	-
Kiss, Frank	Meter Reader	54,990	-
Kistner, Don G.	Assistant Chief, Technical and Administration Services	134,050	1,950
Klaptchuk, Justin L.	Bottomman	94,934	-
Klaudeman, Sean A.	Supervisor, Field Operations	85,994	-
Kleckner, Marlene	Facilities Operator I	51,640	-
Klein, Maurice A.	Traffic Underground Installer	68,098	-
Klein, Trevor W.	Coordinator, Parks Support Operations	84,961	200
Kliman, Jonathan	Firefighter	125,064	-
Kluge, Darcy A.	Bus Operator	63,896	-
Klyne, Mackenzie	Aquatic Training Specialist	53,146	100
Klyne, Steve	Bus Operator	62,808	-
Knapik, Alicia M.	Technologist II - Roadways and Traffic	77,568	-
Knaus, Brent W.	Senior Business Solutions Consultant	96,470	-
Knowles, Dean	Building Official II	62,388	-
Knox, Marianne	Accounts Payable Clerk	52,002	-
Kobayashi, Dawn M.	Senior Advisor to the Mayor	110,042	2,600
Koch, Angela J.	Customer Service Representative II	63,568	-
Koch, Dale	Journey person - Carpenter	68,421	-
Koch, Danny	Firefighter	122,668	-
Koch, Nicholas J.	Lieutenant	141,875	-
Kocoy, Dwayne A.	Bus Operator	88,578	-
Koffler, Chris D.	Firefighter	116,455	-
Kofoed, Devon J.	Client Support Analyst	75,143	-
Kohle, Louise	Database Analyst	88,969	-
Kohut, Dennis	Journey person - Mechanic Light	35,394	40,477
Kokoski, Sara A.	Foreman Golf Course	80,409	-
Kolenich, Diana E.	Customer Service Representative II	65,901	-
Kolskog, Toni L.	Aquatic Training Specialist	53,542	100
Konchakovsky, Vitaliy	Bus Operator	65,035	-
Konecsni, Jessica B.	Business Systems Analyst	68,354	1,325
Koot, Mike L.	Technologist II	74,050	-
Kopan, Lonny A.	Training Captain	132,908	-
Korchinski, Conrad A.	Firefighter	66,757	-
Koroluk, Shawn P.	Human Resources Associate	30,566	32,105
Kosar, Angela C.	Program Specialist - Fieldhouse	62,618	200
Koshinsky, Kelsey R.	Communications Consultant	80,756	-
Kotsetas, Maria	Community Consultant	65,496	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Koul, Vishal	Senior Business Solutions Consultant	93,923	-
Kovach, Glen F.	GIS Programmer	35,724	30,387
Kowbel, Jered L.	Equipment Operator IV - Roadways	66,749	-
Kozack, Jay	Manhole Builder	52,886	-
Kozakewich, Jaeson	Lieutenant	137,267	-
Kozar, Brett J.	Facilities Operator I	55,719	-
Kozey, Alicyn C.	Coordinator, Cemeteries	74,074	-
Kozey, Susan M.	Strategic Procurement Partner	111,357	1,875
Kozlowski, Trevor A.	Firefighter	117,857	-
Krahenbil, Brent	Manager, Facilities Maintenance	134,051	1,950
Kramarenko, Maksym	Supervisor of Equipment and Maintenance	93,575	25
Krammer, Adam	Neighbourhood Centre Programmer	61,552	-
Krasilowez, Lydia	Client Support Analyst	70,791	-
Kraus, Trevor	Captain	141,943	-
Krawczyk, Keith B.	Manager, Real Estate	128,138	1,950
Kreis, Drew J.	Firefighter	113,350	-
Kreis, Erik R.	Firefighter	50,353	-
Kress, Colter	Foreman, Facilities Operations	88,909	-
Krieger, Neal	Bus Operator	76,333	-
Krismer, Sandra L.	Property Revenue Clerk	54,406	-
Krogsgaard, Kresten E.	Building Code Engineer	110,334	-
Krohn, Heather E.	Technologist II - Roadways and Traffic	74,259	-
Krohn, Robert G.	Facilities Operator I	63,114	-
Krueger, Criselda A.	Accounting Clerk VI	61,429	-
Krueger, Jayne C.	Legal Counsel	116,589	-
Krupski, Robert A.	Facilities Maintenance Coordinator	86,580	-
Krushen, Debra L.	Parking Services Officer	53,130	-
Krushlucki, Angela C.	Solid Waste Truck Operator	58,474	-
Krushlucki, Michael S.	Traffic Signal Control Technician	89,482	-
Kryzanowski, Chantel S.	Civil Engineering Technologist	59,917	3,582
Kuculym, Jaden C.	Firefighter	91,885	-
Kullman, Randy D.	Senior Captain	83,988	90,388
Kumaran, Nishanth T.	Revenue Services Analyst	76,198	-
Kumaran, Pathma R.	Coordinator, Financial and Business Support	95,629	-
Kuntz, Christopher G.	Civil Engineering Technologist	73,652	-
Kuntz, Daniel F.	Firefighter	113,920	-
Kuntz, Deric M.	Coordinator, Materials Production and Engineering	96,564	-
Kuntz, Greg M.	Manager, Energy and Sustainability Solutions	142,965	1,950
Kuntz, Nicole A.	Senior Utility Billing Officer	54,016	-
Kurcin, Kayla D.	Administrative Associate	68,455	-
Kurtz, Andrew P.	Casual Labourer	63,706	-
Kvamme, Darcy L.	Bus Operator	59,309	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Kwan, Robert L.	Bus Operator	57,192	-
Kydd, Travis B.	Firefighter	116,455	-
Labadie, Jack J.	Building Official I	69,402	-
Lacey, Barry C.	Executive Director, Financial Strategy and Sustainability	239,731	3,900
Lach, Danita	Coordinator, Workforce Development	81,948	-
Lafontaine, Les	Skilled Labourer	74,432	-
Lafontaine, Mike	Captain	139,842	-
Laidlaw, Jacinta J.	Legal Assistant	60,623	-
Lalonde, Jean-Paul	Equipment Operator III	95,522	-
Lalonde, Joseph P.	Journeyman - Carpenter	89,119	-
Lamarre, Steven D.	Firefighter	91,885	-
Lamb, Daniel S.	Traffic Signal Control Electrician	99,651	-
Lamichhane, Bijaya K.	Development Control Officer II	65,014	-
Lamont, Jason	Human Resources Consultant	111,042	2,209
Lang, Audrey	Coordinator, Tax and Utility Accounting	34,178	32,825
Lang, Kevin J.	Coordinator, Cross Connection and Metering	88,084	-
Langen, Trevor J.	Human Resources Consultant	113,310	-
Larocque, Spencer D.	Firefighter	112,773	-
Lasher, Eric R.	Skilled Labourer	65,512	-
Lau, Rebecca Sin Yan	Assessment Research Technician	57,854	-
Lavrentyev, Sergiy	Bus Operator	57,349	-
Lawford, Casey	Firefighter	129,819	-
Lazar, Owen A.	Programmer Analyst II	75,620	-
Lazurca, Jeremy D.	Specialist - Waste Minimization	85,413	-
Leach, Mitchell	Leadman - Parks Maintenance	60,100	-
Lea-Wilson, Colin	Bus Operator	61,626	-
Leblanc, Ian P.	Coordinator, Construction Programming	96,569	-
Lederhouse, Craig A.	Manager, Strategic Communications	115,598	-
Lee, Diana M.	Bus Operator	67,213	-
Lee, Felicia R.	Bylaw Enforcement Officer II	69,689	-
LeGard, Brian	Senior Program Manager	87,989	74,062
Legendre, Rock G.	Bus Operator	84,679	-
Leibel, Barry	Manager, Transit Fleet Maintenance	134,049	1,950
Leichert, Kelly D.	Service Coordinator	79,033	-
Leier, Wade E.	Firefighter	119,390	-
Leippi, Brendon J.	Crew Lead - Grade Finisher	63,418	-
Lemieux, Danae N.	Senior Engineer	63,538	6,967
Lemioer, Mark A.	Transit Fleet Parts Storekeeper	56,293	25
Lemon, Gregory A.	Coordinator, Business System Administration	96,415	-
Leonard, Mathieu F.	Firefighter	50,353	-
Lepine, Brett W.	Firefighter	112,765	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Leppa, Whitney P.	Human Resources Consultant	94,027	-
Leugner, Shanie L.	Manager, Infrastructure Engineering	131,438	1,950
Leung, Edmund P.	Casual Labourer	79,032	-
Levesque, Mathew M.	Casual Labourer	67,342	-
Levy, William J.	Coordinator, Corporate Facilities Security	109,644	-
Lewis, Jamie	Senior Communications Strategist	87,703	-
Lichtenwald, Jonathan C.	Firefighter	117,991	-
Lin, Hai	Project Engineer	80,792	-
Lincoln, Chad K.	Firefighter	112,789	-
Ling, James	Client Support Analyst	70,500	-
Lipinski, Kristie L.	Cemetery Clerk	51,586	-
Liski, Bruce	Supervisor, Irrigation Services	82,283	-
Liskowich, Blake A.	Captain	28,074	27,784
Little, Brenda D.	Revenue Administration Clerk II	64,116	-
Litzenberger, Jeremy T.	Supervisor, Field Operations	110,230	-
Liu, Peidong	Project Engineer	101,529	-
Liu, Yi	Programmer Analyst II	52,005	6,390
Livesey, Richard A.	Crew Lead - Concrete Services	51,708	-
Livingstone, Judy	Caretaker - Fireman's	50,697	-
Llantos, Danilo P.	Senior Financial and Reporting Consultant	64,351	-
Lloyd, Tyler	Caretaker - Fireman's	50,822	-
Lockert, Maureen	Administrative Associate	64,327	-
Loef, Jonathan C.	Firefighter	113,656	-
Loepky, Doug G.	Supervisor, Parks Maintenance	70,711	-
Loibersbek, Anthony	Serviceman	53,561	-
Longeau, Linda A.	Property Assessor	84,154	-
Longman, Greg	Journeyman - Refrigeration/AC Mechanic	86,441	-
Looker, Bryan L.	Firefighter	112,765	-
Looyen, Kelly J.	Bus Operator	51,645	-
Lorenc, Andrew	Programmer Analyst III	80,393	-
Lorenc, Dariusz P.	Senior Business Solutions Consultant	71,127	-
Lorenz, Shayne A.	Traffic Sign Fabricator	56,461	-
Lott, Corey D.	Firefighter	114,314	-
Lott, Kirsten	Project Engineer	98,636	-
Love, Chris	Coordinator, Property Assessment Valuation	95,239	-
Love, Richard A.	Business Solutions Specialist	80,393	-
Lowe, David	Firefighter	126,653	-
Lowenberger, Theo H.	Journeyman - Mechanic Light	81,036	4,794
Lubiano, Romnick E.	Accounting Clerk VI	51,928	2,416
Lubiniecki, Mathew J.	Firefighter	116,430	-
Lubiniecki, Noel J.	Captain	140,838	-
Lubkiwski, Louanne	Caretaker - Non Fireman's	51,377	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Lubura, Nenad	HVAC Controls Specialist	75,418	-
Lucier, Elizabeth B.	Bus Operator	67,022	-
Lucier, Kevin	Dispatcher	67,329	-
Ludwar, Layton R.	Firefighter	112,765	-
Luhning, Nathan I.	Manager, Transit Administration	134,049	1,950
Lukey, Dale	Journeyman - Carpenter	68,322	-
Lund, Brett R.	Firefighter	121,275	-
Lustig, Brent	Senior Human Resources Consultant	121,941	2,254
Lutz, Wendy S.	Executive Assistant	60,372	-
Lysack, Kinda	Coordinator, Tax and Utility Collections	87,359	-
MacDonald, Chris P.	Firefighter	116,455	-
MacDonald, Jason	Senior Financial Management Analyst	111,346	-
MacDonald, Jennifer L.	Strategic Communications Advisor	93,086	-
Machdanz, Shaun A.	Coordinator, Construction Programming	96,303	-
Machniak, Kevin T.	Captain	140,877	-
MacKay, Kevin	Captain	67,284	62,845
MacLean, Jeff	Firefighter	126,802	-
MacLellan, Aaron	Firefighter	123,976	-
MacMillan, Stewart J.	Senior Landscape Architect	87,422	-
Magdalin, Darrel	Equipment Clerk	50,820	-
Magee, Griffin C.	Crew Lead-Water and Sewer Construction	84,984	-
Mager, Danen T.	Casual Labourer	63,104	-
Mager, Keenan C.	Crew Lead-Water and Sewer Construction	84,052	-
Magnusson, Stewart	Firefighter	111,858	-
Mahingen, Keith	Traffic Underground Installer	80,067	-
Mahmood, Tariq	Bus Operator	74,734	-
Mahussier, Randall J.	Coordinator, Construction Programming	102,185	-
Maidy, Tyson A.	Firefighter	113,631	-
Mailander, Rhonda L.	Manager, Divisional Business Support	120,142	4,246
Mailander, Trent G.	Coordinator, Client Support	95,786	-
Majore, April D.	Engineering Assistant III	64,318	-
Majore, Darrin K.	Equipment Operator III	69,592	-
Maksymiw, Taylor	Firefighter	116,455	-
Makuch, Carley R.	Materials Coordinator	63,297	-
Mallory, Danita D.	Equipment Operator III	60,144	-
Mancinelli, Bonnie L.	Senior Communications Strategist	88,698	-
Mann, Maureen D.	Business Performance Consultant	97,408	-
Manwaring, Kevin	Forester II	65,316	-
Marchiori, Sherry L.	Administrative Associate	60,263	-
Marcishchuk, Dolores	Administration Clerk	59,650	-
Marcynuk, Kelly R.	Operations Coordinator, Communications and Customer Se	86,529	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Maredia, Robin	Client Support Analyst	60,370	-
Mario, Ben G.	Senior City Planner	107,170	-
Markel, Clint	Equipment Operator IV	91,886	-
Markowski, Evan	Crew Lead, Roadway Operations	91,777	-
Martin, Dustin H.	Traffic Signal Systems Technician	65,511	-
Martin, Karen	Paratransit Clerk	65,579	-
Martin, Kyle	Bus Operator	56,815	-
Martin, Mike J.	Supervisor, Geomatics Services	85,838	-
Martinez, Nenita A.	Information Preservation Technician	51,098	-
Maserek, Ashley	Human Resources Consultant and Supervisor	111,042	2,209
Maskewich, Karen R.	Customer Service Representative II	58,994	-
Masney, Lawrence	Supervisor, Field Operations	106,973	-
Mason, Erin S.	Development Control Officer II	70,089	-
Massier, Daryl	Fleet Training Officer	90,992	-
Massier, Jeff N.	Skilled Labourer	76,347	-
Masson, Dwayne R.	Subdivision Inspector	90,350	-
Matheson, Shawn S.	Facilities Operator I	56,677	-
Matthew, Deborah	Dispatcher - Fire	121,288	-
Maxie, Crystal L.	Casual Labourer	51,497	-
Maximiuk, Jaclyn M.	Financial Admin Business Systems Analyst	83,016	-
May, Jeffrey D.	Manager, Sport Facilities and Special Events	128,138	1,950
Mayer, Jeremy	Firefighter	123,617	-
Mbama, Chinedu S.	Heavy Duty Mechanic Apprentice	65,787	-
McArthur, Dalton J.	Facilities Operator I	59,001	-
McArthur, Koda-Lane K.	Facilities Operator I	58,815	-
McCabe, Jesse J.	Program Specialist - Aquatics	72,186	-
McCall, Dustin D.	Manager, City Projects	142,892	1,950
McCarthy, Ashton T.	Firefighter	77,445	-
McConnell, Coreena	Customer Service Representative II	57,735	-
McCracken, Stan R.	Utilityperson II	60,854	507
McCulloch, Bryce	Transit Training Coordinator	80,778	-
McCullough, Dustin R.	Assistant Chief - Operations	144,711	1,950
McCurry, Liam T.	Bottomman	70,918	-
McDill, Mark W.	Property Assessor	66,932	-
McDonald, Barry L.	Bus Operator	71,437	-
McDonald, Kelly D.	Senior Maintenance Operator	77,405	-
McDonald, Kevin A.	Service and Information Clerk - Transit	56,602	-
McEachern, Meghan B.	Corporate Strategy and Performance Consultant	99,529	-
McElravey, Debbie L.	Administration Clerk	53,761	-
McFarland, Chris S.	Equipment Operator III	60,503	-
McGirr, Richard C.	Equipment Operator II	59,221	-
McGregor, Mandy	Senior Human Resources Consultant	125,580	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
McGregor, Shawn D.	Bus Operator	63,488	-
McInnis, Garry K.	Serviceman	51,246	-
McIvor, Russ	Captain	146,339	-
McKay, Lucas J.	Water Supply Maintenance Repairperson	56,572	300
McKellar Chmarney, Darla D.	Community Consultant	71,299	-
McKenzie, Alicia M.	Supervisor, Neighbourhood Centres	73,479	200
McKinnon, Kyle M.	Firefighter	111,898	-
McLean, Dallas D.	Bylaw Enforcement Officer II	69,742	-
McLellan, Robert J.	Casual Labourer	53,884	-
McLennan, Jody M.	Captain	140,319	-
McLeod, Brady B.	Forester II	61,637	-
McLeod, Kelly L.	Mechanic	109,996	-
McMillan, Dallas J.	Captain	142,630	-
McMillan, Ward T.	Maintenance Operator	69,024	-
McNeil-Wilson, Andrea	Manager, Bylaw Enforcement	126,774	1,950
McNichol, Harrison	Utilityperson	56,267	-
McNichol, Robert G.	Project Engineer	101,341	-
McPhee, Greg	Leadman - Parks Maintenance	44,175	6,593
McPherson, Jill M.	Business Solutions Coordinator	113,166	-
McRae, Garry	Captain	141,046	-
McRorie, Jonathan B.	Firefighter	113,583	-
McStay, Robert	Firefighter	124,210	-
McWhirter, Tyler A.	Firefighter	112,765	-
Meek, Don J.	Business Solutions Specialist	79,401	-
Mehta, Ishan	Bus Operator	72,171	-
Melnechenko, Flora	Coordinator, Purchasing	104,712	-
Memon, Saleem M.	Senior Engineer	74,881	31,890
Mesghinna, Jonathan F.	Firefighter	78,063	-
Midgley, Colin G.	Manager, Roadways Maintenance Operations	56,590	1,050
Mihial, Keith D.	Lieutenant	138,856	-
Milessa, Mauro	Coordinator, Water and Sewer Construction	125,626	3,461
Miller, Greg	Bus Operator	67,129	-
Miller, Michael G.	Bus Operator	96,955	9,730
Miller, Sean	Fire Inspector	126,510	-
Milliken, David J.	Coordinator, Water and Sewer Programming	95,239	-
Mills, Diana L.	Bus Operator	56,966	-
Mills, Tanya	Manager, Assessment and Property Revenue Systems	123,563	1,950
Milo, Leonard D.	Captain	139,784	-
Miranda, Joseph G.	Bus Operator	81,601	-
Mital, Rajeev	Parking Services Analyst	80,196	-
Mitchell, Donna G.	Corporate Strategy and Performance Consultant	91,381	-
Modi, Kushal H.	Bus Operator	72,807	-
Moes, Bradley J.	Lieutenant	131,603	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Moffatt, Lee M.	Firefighter	116,455	-
Moggey, Ryan R.	Facilities Operator I	56,450	-
Mohamed, Vassiem K.	Bus Operator	73,784	-
Mohr, Patricia D.	Payroll Officer II	69,612	-
Moldenhauer, Greg	Route Maintenance Worker	73,475	-
Moldovan, James J.	Traffic Signal Control Electrician	89,740	-
Molema, Kyle J.	Casual Labourer	57,808	-
Momodu, Igweluesi A.	Engineer	76,244	-
Monckton, Christal L.	Accounting Clerk III	51,100	-
Montgomery, Raymond J.	Trades 1 – Emergency Services Unit	106,492	-
Moore, Bobby Jo L.	Geospatial Technician	65,161	-
Moore, Thomas A.	Coordinator, Water and Sewer Programming	95,392	-
Moran, Thomas J.	Senior Captain	161,013	-
Morgan, Ray	Manager, Parks Maintenance and Cemeteries	158,556	-
Morin, Elisabeth J.	Corporate Strategy and Performance Consultant	47,657	4,679
Morin, Justin N.	Financial Business Partner	83,184	-
Moroz, Mark	Firefighter	124,765	-
Moroz, Paul D.	Manager, Land Development	99,820	3,822
Morris, Emma K.	Community Consultant Art and Cultural Heritage	51,917	-
Morrison, Melody G.	Coordinator, Furniture, Fixtures and Equipment	91,956	-
Morrow, Jeffrey K.	Building Official III	79,101	-
Moscoso, Enrique	Casual Labourer	58,558	-
Mosiondz, Robert J.	Senior Development Manager	75,472	1,875
Mosuro, Sulaiman O.	Programmer Analyst II	46,569	6,500
Moya, Rodrigo A.	Dual Ticket Elect/Instr Apprentice	68,008	25
Moyer, Greg	Manager, Fleet Maintenance	70,981	51,604
Moyse, Tammy L.	Manager, Procurement and Supply Chain	128,136	5,000
Mueller, Christopher M.	Programmer Analyst III	80,814	-
Muhr, Cathy L.	Accounts Payable Clerk	58,109	-
Mullakunnel Augustine, Sajesh	Bus Operator	73,868	-
Mundy, James	Equipment Operator II	64,627	-
Mundy, Kevin	Mechanic	103,662	-
Munro, Tara D.	Building Official I	69,689	-
Murphy, Emma	Journeyman Apprentice Year 3	66,569	25
Murray, Garrett C.	Manager, Corporate Strategy	126,617	1,950
Murray, Matt	Firefighter	112,725	-
Murray, Tom M.	Casual Labourer	54,928	-
Murray, Tyler P.	Firefighter	77,445	-
Murrell, Jamie D.	Coordinator, Administrative Services	71,867	-
Murugesan, Chermaraj	Programmer Analyst II	61,283	-
Muscoby, Taner J.	Forester I	57,579	-
Mutschall, Mark C.	Casual Labourer	66,159	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Nagel, Curtis D.	Senior Captain	154,386	-
Nagra, Pavitar P.	Bus Operator	79,243	-
Nahnepowisk, Kenneth R.	Bus Operator	62,468	-
Nair, Sreejit S.	Bus Operator	61,923	-
Nash, Steve E.	Lieutenant	139,737	-
Nastopoulos, Nicolette A.	Waste Diversion Officer	65,408	-
Nath, Aurpa D.	Corporate Asset Management Consultant	82,613	-
Nathanail, Constantina	Bylaw Prosecution Officer	75,976	-
Navin, Erin B.	Senior Communications Strategist	88,001	-
Neilson, Shawn	Trades Coordinator - Mechanical Light	85,436	-
Nelson, Dale	Bylaw Enforcement Officer II	69,517	-
Nelson, Daniel P.	Skilled Labourer	64,557	-
Nelson, Jade R.	Solid Waste Truck Operator	49,281	894
Nelson, Stephen K.	Assistant Chief, Safety and Logistics	128,138	1,950
Nelson, Tanya C.	Manager, Service Regina	125,579	1,950
Nerbas, Jared M.	Lieutenant	135,515	-
Neufeld, Aaron	Lieutenant	130,907	-
Neufeld, Brenton W.	Firefighter	72,222	-
Neufeld, Charmaine	Manager, Parks Maintenance and Cemeteries	59,649	55,460
Neugebauer, Teena L.	Scheduling Officer	59,718	-
Nevzorov, Alexandr	Journeyman Transit	61,216	1,021
Newson, Darrell S.	Captain	139,473	-
Nezamloo, Ahmadreza	Bus Operator	51,821	-
Nguyen, Khiem V.	Firefighter	73,317	-
Nguyen, Thi Thanh Ha	Senior Purchasing Agent	68,446	-
Nichol, Patricia A.	Bus Operator	68,690	-
Nickel, Dave	Tire Repairperson	58,399	2,233
Nickel, Hugh J.	Process and Performance Consultant	95,830	-
Nicol, Jim A.	City Clerk	208,109	3,900
Nisbett, Chris S.	Coordinator, Transit and Fleet Maintenance	97,898	-
Nistor, Cynthia	Customer Service Representative II	51,610	-
Nistor, Lisa M.	HR Analyst	96,528	-
Nixon, Richel A.	Administrative Associate	66,402	-
Noble, Kevin	Utility Billing Clerk	54,602	-
Nogue, Conrad P.	Journeyman - Industrial Mechanic	51,371	-
Nones, Rubia D.	Project Engineer	89,406	-
Norbeck, Preston J.	Firefighter	115,359	-
Norman, John R.	Senior Engineer	115,881	-
Normand, Connie L.	Human Resources Associate	83,655	-
Novak, Robert J.	Lift Station Maintenance Operator	71,519	-
Oancia, Mark	Trades Coordinator - Mechanical Heavy	90,321	-
Oatway, Grant L.	Project Leader - Business Technology	94,567	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Obarianyik, Yaroslav	Firefighter	128,320	-
Ocampo, Joseph R.	Bus Operator	61,373	-
O'Connell, Thomas J.	Senior Engineer	135,139	525
Odling, Jana-Marie	Legal Counsel	142,963	2,845
Odoh, Chidiebere	Human Resources Associate	83,655	-
Olberg, Dylan K.	Casual Labourer	56,912	-
Olsen, Donald C.	Senior Captain	33,004	86,605
Olsen, James	Bus Operator	73,470	-
Olshanoski, Barry L.	Casual Labourer	61,261	-
Olson, Nancy	Caretaker - Fireman's	57,189	-
Olson, Sharyl L.	Program Specialist - Fitness	64,503	-
Olynyk, Larrah N.	Senior City Planner	101,575	-
Ong, Ron A.	Project Engineer	54,707	-
Oni, Olumuyiwa	Database Analyst	91,039	-
Onrait, Kim G.	Executive Director, Citizen Services	234,636	3,900
Onyskevitch, David	Facilities Operator I	61,421	-
Orban, Taylor B.	Firefighter	112,765	-
Orenchuk, Ivar S.	Bus Operator	72,640	-
Oroz, Milena	Programmer Analyst III	81,111	-
Orthner, Jeff W.	Bus Operator	64,548	-
Oseghale, Eberivbegbe P.	Revenue Services Analyst	71,947	-
Osipoff, Dennis	Truck Driver - Sewer and Water	52,873	-
Ott, Jay V.	Firefighter	119,511	-
Ouellette, Deborah M.	Bus Operator	65,038	-
Ouellette, Guy	Bus Operator	68,596	-
Ouellette, Perry J.	Equipment Operator III	61,878	-
Overend, Jay R.	Manager, Water Operations	128,097	1,950
Owens, Twyla D.	Human Resources Consultant and Supervisor	111,044	-
Oystrick, Leticia A.	Neighbourhood Centre Programmer	66,102	-
Packham, Tyler J.	Lieutenant	135,644	-
Pahl, Donovan M.	Field Services Representative	85,206	-
Pahl, Lisa M.	Source Control Coordinator	70,584	-
Paik, Kevin	Equipment Operator III	60,773	-
Pajermo, Leonard I.	Bus Operator	83,014	-
Pamintuan, Librado	Technical Support Analyst II	76,921	-
Panagabko, Blair	Firefighter	125,565	-
Pandya, Sheelkumar	Bus Operator	63,352	-
Pankoski, Laurinda A.	Assessment Appeals Clerk	54,377	-
Panzani, Alex	Equipment Operator III	73,257	-
Paredes, Francisco A.	Project Engineer	92,061	-
Parekh, Alpeshkumar J.	Bus Operator	58,424	-
Parisian, Shane R.	Coordinator, Facilities Services	97,042	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Parisian, Tony	Cemeterian II	63,964	-
Parisien, Scott J.	Firefighter	112,765	-
Parker, Kurt M.	Bylaw Enforcement Officer II	69,686	-
Parker, Kyle B.	Firefighter	89,098	-
Parks, William C.	Journeyman - Carpenter	86,325	-
Pasiechnyk, Chad C.	Firefighter	117,982	-
Patel, Jitenkumar	Bus Operator	70,770	-
Patel, Miteshkumar N.	Bus Operator	59,752	-
Patel, Niravkumar D.	Business Performance Consultant	81,366	-
Patel, Pathik A.	Bus Operator	66,736	-
Patel, Rahul K.	Bus Operator	75,658	-
Patel, Rajankumar J.	Air Quality Specialist	64,712	-
Patel, Rajnikant R.	Bus Operator	58,657	-
Patel, Shrihari V.	Technologist II - Transportation	75,966	-
Patel, Vimal K.	Bus Operator	58,726	-
Paton, Jared T.	Technologist	65,929	-
Patryluk, Bryce	Firefighter	112,725	-
Patterson, Joshua E.	Project Engineer	93,567	-
Patterson, Skylar R.	Fire Inspector	117,216	-
Paul, Adrian R.	Technologist II - Roadways and Traffic	51,264	-
Paulo, Marlon J.	Forester II	65,191	-
Paw, Amala	Cleaner - City Hall	50,065	-
Payak, Chris	Firefighter	75,344	34,259
Pedersen, Laureen	Coordinator, Cross Functional Support	99,122	1,981
Peigan, Anne-Marie	Bus Operator	70,331	-
Pelletier, Charles A.	Solid Waste Truck Operator	58,756	-
Pelletier, Colby J.	Equipment Operator III	64,500	-
Pelletier, Dennis A.	Equipment Operator III	69,391	-
Pelletier, Dionne	Sewerjet/Hydrovac Operator	108,523	-
Pelletier, Don	Skilled Labourer	70,682	-
Pelletier, Sheldon	Casual Labourer	60,907	-
Pelletier, Vance	Equipment Operator III	70,320	-
Pelletier, Verne G.	Utilityperson II	67,812	25
Pelletier, Barry C.	Crew Lead, Roadway Operations	65,483	-
Penna, Dustin L.	Traffic Signal Control Electrician	106,582	-
Penner, Lee C.	Lieutenant	141,308	-
Perrault, Robert A.	Bus Operator	59,282	-
Perreault, Robert J.	Bus Operator	59,132	-
Perry, Mark W.	Captain	143,853	-
Peters, John T.	Human Resources Consultant	68,037	-
Petrovitch, Carlo I.	Business Solutions Coordinator	104,530	-
Petrulias, Anthony	Human Resources Consultant and Supervisor	111,404	75
Pflanzner, Christopher J.	Program Specialist-Social Inclusion	52,056	200

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Phaneuf, Garry J.	Bus Operator	66,843	-
Phillips, Brayden S.	Firefighter	111,970	-
Phillips, Kristopher	Business Systems Analyst	74,212	-
Phommavong, Joshua A.	Client Support Analyst	52,575	158
Phoummabout, Bounlith	Firefighter	103,057	-
Pierre, Mike P.	Casual Labourer	53,507	-
Piewkhaow, Lakkana	Senior Engineer	106,469	-
Pihach, Kelly N.	Senior Human Resources Consultant	134,049	2,550
Pilon, Ross J.	Technologist II - Roadways and Traffic	68,974	-
Pilon, Ryan R.	Communications Consultant	75,867	-
Pinder, Jeff K.	Skilled Labourer	64,287	-
Pinette, Tracy L.	Transit Training Officer	76,703	-
Pirlot, Christine L.	Executive Assistant	75,597	-
Plaster, Kit	Bus Operator	59,259	-
Podruchny, Madison M.	Casual Labourer	80,813	-
Pointer, Matthew R.	Firefighter	119,725	-
Poitrass, Darrell Z.	Bottomman	62,484	-
Poitrass, Kody D.	Equipment Operator III	68,973	-
Polivka, Glenn	Bus Operator	66,379	-
Polsom, Andrew J.	Senior Engineer	115,388	-
Polsom, James A.	Bus Operator	65,928	-
Poncsak, Trevor A.	Bus Operator	75,340	-
Pontikis, Dena M.	Bus Operator	60,803	-
Poorman, Brian	Equipment Operator III	68,595	-
Porras, Myriam	Payroll Clerk II - Transit	64,518	-
Posehn, Dewey	Coordinator, Geospatial Technical Services	96,510	-
Poudyal, Binod	City Planner II	79,361	-
Powell, Carrie A.	Coordinator, Bylaw Enforcement	85,061	-
Powell, Mike G.	Manager, Facilities Building Services	134,049	1,950
Powers, Jordan	Firefighter	119,905	-
Prajapati, Swapnil	Bus Operator	64,674	-
Prang, Jolene R.	Senior Financial Reporting and Policy Advisor	84,316	-
Preston, Krista A.	Administrative Associate	70,119	-
Prohar, Christopher J.	Firefighter	119,402	-
Prokopchuk, Braydee K.	Firefighter	73,881	-
Proznick, Lynn	Senior Alarm Dispatcher	134,195	-
Puersten, Christopher J.	Fleet Maintenance Service Advisor	60,240	-
Puszkas, Steve	Truck Driver - Sewer and Water	75,692	-
Quinn, Stacy M.	Programmer Analyst I	70,500	-
Quinnett, Marc F.	Captain	52,709	68,837
Quiring, Wendy	Engineering Assistant IV	74,316	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Quist, Janelle	Customer Service Representative II	52,930	-
Racette, Dwayne A.	Foreman, Facilities Operations	84,227	-
Rackow, Frederick C.	Technologist II - Water and Sewer Services	76,448	-
Rahaman Jony, MD Lutfur	Bus Operator	64,557	-
Rahim, Maryam	Coordinator, Financial and Business Support	77,173	-
Rai, Tej B.	Bus Operator	53,610	-
Raison, Sean E.	Manager, Divisional Business Support	113,309	1,950
Raje, Devendra J.	Business Solutions Specialist	65,818	-
Ramackers, Frederick P.	Tradesperson II - Plumber/Cross Connection Control Inspec	78,574	-
Ramirez, Milton J.	Dispatcher	71,258	-
Ranalli, Matteo T.	Firefighter	50,479	-
Ranalli, Tawna	Supervisor, Sport Facilities	72,752	-
Randhawa, Jagjit S.	Supervisor, Lift Station Operations	130,785	-
Ranford, Matthew W.	Casual Labourer	51,985	-
Rapitta, Colin C.	Small Tools and Equipment Specialist	64,820	-
Raptis, Ioannis	Bus Operator	52,675	-
Ravada, Vikas V.	Senior Engineer	97,532	-
Recknell, Brody J.	Equipment Operator IV	93,067	-
Rehman, Ateeque	Bus Operator	67,982	-
Reid, Jordan L.	Manager, Public Policy	106,958	2,175
Reiman, Trevor	Assistant Chief, Education and Training	128,138	1,950
Reimer, Mark E.	Firefighter	112,765	-
Renchko, Kayla D.	Business Systems Clerk	54,632	-
Rettman, Bryon	Journey person - Painter and Decorator	88,614	-
Retzer, Gary L.	Solid Waste Truck Operator	59,329	-
Rhodes, Lorne E.	Crew Lead, Roadway Operations	74,649	-
Richard, Yves	Manager, City Planning	143,516	19,175
Richards, Wendy	Assistant Financial Operational Admin	55,121	-
Ridgway, Alison	Legal Administrative Assistant	70,262	-
Ridgway, Bryson K.	Firefighter	50,349	-
Ringor, Marlon	Journey person - Mechanic	83,548	200
Ripplinger, Daniel A.	Firefighter	112,476	-
Ritchie, Wade J.	Skilled Labourer	63,123	-
Roberts, Trevor	Captain	142,744	-
Robichaud, Paul	Licensing Coordinator	72,054	-
Robinson, Mike A.	Parks Maintenance Coordinator	86,524	-
Roh, Hyuk-Jae	Project Engineer	101,337	-
Rohac, Walter E.	Supervisor, Parks Maintenance	83,695	-
Rokosh, Tristan W.	Casual Labourer	55,881	-
Rokosh, Walter S.	Supervisor, Water Supply	164,281	300
Rondeau, Paul A.	Transportation Services Officer	86,799	-
Rope, Tony	Crew Lead - Concrete Services	65,342	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Rosenkranz, Benjamin M.	Casual Labourer	52,158	-
Rosom, Sheryl L.	Customer Service Representative II	59,945	-
Ross, Blain H.	Leadman, Landscape Trades	67,841	-
Ross, Collin D.	Geomatics Technologist	75,473	-
Ross, Shane M.	Bus Operator	66,694	-
Ross, Timothy E.	Crew Lead, Landfill	71,917	-
Rostad, Brent	Manager, Operational Services	145,212	1,950
Roszell, Jason P.	CCTV Sewer Camera Operator	88,389	-
Roszell, Tiernan L.	Casual Labourer	55,986	-
Roth, Brennan D.	Casual Labourer	57,557	-
Rothmar, Lindsay D.	Policy and Procedure Analyst	76,011	-
Rounce, Raelene	Coordinator, Water and Sewer Programming	98,054	-
Rowan, Donald L.	Engineering Assistant IV	69,738	-
Rowden, Jeffery G.	Manager, Emergency Management	128,138	1,950
Roy, Proma	Corporate Asset Management Analyst	64,883	-
Ruecker, Austin M.	City Hall Foreman - Facilities Operation	84,736	-
Ruecker, Rayelle L.	Senior Paratransit and Scheduling Clerk	75,560	-
Rugg, Christopher A.	Lieutenant	143,222	-
Ruhr, Brenden W.	Firefighter	103,924	-
Ruiters, Garret A.	Manager, Environmental Services	125,300	-
Rumancik, Jeff	Lead Operator	80,387	-
Runge, Bonnie L.	Coordinator, Property Assessment Valuation	90,677	-
Runge, Spencer J.	Firefighter	112,765	-
Rushton, Patrick	Journeyman Transit	85,975	25
Russell, Jim A.	Senior Business Solutions Consultant	95,546	-
Russell, Richard G.	HR Analyst	103,024	-
Rutten, Derek	Firefighter	122,417	-
Ryba, Randall W.	Fire Marshal	134,049	1,950
Saban, Osman	Senior Geospatial Technician	73,477	-
Sabo, Kathleen	Senior Communications Strategist	66,398	986
Sadlemyer, Trevor	Firefighter	127,913	-
Sajiths, S	Business Systems Analyst	75,855	-
Saldana, Kristine Marie M.	Financial Reporting Advisor II	82,791	-
Sale, Chris	Coordinator, Integration and Stakeholder Relations	102,193	-
Salesiotis, Dimitrios	Crew Lead-Water and Sewer Construction	110,357	-
Sali, Barbara	Manager, Assessment Valuation	121,733	41,905
Sali, Ronald	Bus Operator	61,889	-
Sali, Wade	Infrastructure Coordinator	114,911	-
Salmond, Greg S.	Crew Lead-Traffic Pavement Marking	69,120	-
Salmond, Todd	Journeyman - Welder	76,817	-
Samoylenko, Vadym A.	Bylaw Enforcement Officer II	63,460	-
Sanchuck, Darryl	Casual Labourer	68,438	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Sanders, Spencer	Foreman Golf Course	53,155	-
Sanderson, Charlie	Coordinator, Building Permit Inspections	94,427	-
Sanderson, David	Bus Operator	63,045	-
Sanftleben, Jessica L.	Waste Diversion Officer	59,690	-
Sanghera, Daljit S.	Bus Operator	61,731	-
Sanjenko, Tyler	Crew Lead, Roadway Operations	60,441	-
Sano, Brian K.	Bus Operator	72,217	-
Santo, Lonny A.	Bus Operator	63,281	-
Sare, Kim	Senior City Planner	103,303	-
Sarker, Sri Tonmoy Kumer	Business Solutions Specialist	56,853	-
Saroj, Neeraj	Senior Engineer	124,071	-
Saul, Joe	Firefighter	125,685	-
Saunders, Christopher	Trades Coordinator - No MS	82,870	33,694
Savenko, Tetiana	Financial Admin Business Systems Analyst	61,985	-
Sawchin, Richard	Bus Operator	64,005	-
Sayer, Dion	Operator	80,046	-
Sazinski, Larry	Bus Operator	63,599	-
Schaeffer, Bruce	Senior Captain	158,771	-
Schaffer, Ryan D.	Heavy Duty Mechanic Apprentice -	53,773	-
Schaffer, Tracey F.	Journeyman - Mechanic	81,845	200
Schaffer, Wade	Solid Waste Truck Operator	55,959	-
Schellhorn, Colin	Firefighter	107,777	-
Schentag, Benjamin B.	Journeyman - Welder	74,032	-
Scherer, Blair K.	Captain	142,584	-
Scherle, Derek W.	Firefighter	87,036	-
Schermann, Christine D.	Legal Assistant	61,247	-
Schikowski, Dawn M.	Manager, Licensing and Parking Services	128,136	4,500
Schlechte, Mark	Data Base Administrator	103,988	-
Schlechter, Joe F.	Swimming Pool Technician	73,401	-
Schlechter, Kyle J.	Casual Labourer	53,371	-
Schlitz, Dara K.	Supervisor, Asphalt Plant	186,265	-
Schlosser, Steve P.	Coordinator, Water and Sewer Construction	83,088	-
Schmalenberg, Lorrie	Manager, Public Accounting and Reporting	149,561	1,950
Schmalz, Anthony G.	Lieutenant	131,392	-
Schmidt, Della L.	Property Assessor	83,776	-
Schmidt, Derek	Transportation Services Officer	90,100	-
Schmidt, Jordan	Firefighter	112,765	-
Schmidt, Kent J.	Corporate Strategy and Performance Consultant	67,047	-
Schmidt, Rodney	Manager, City Projects	9,842	56,831
Schmidthiesler, Ryan M.	Casual Labourer	57,849	-
Schneider, Brenden D.	Geomatics Technician I	69,019	-
Schneider, Matthew G.	Design and Construction Consultant	81,676	-
Scholefield, Keifer J.	Journeyman - Mechanic	81,650	200

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Schopf, Tyler R.	Journey person - Plumber/Gasfitter	60,783	-
Schroth, Catherin E.	Customer Service Representative II	55,702	-
Schultz, June I.	Director, Financial Services	179,338	2,600
Schumann, Chelsey A.	Bus Operator	64,938	-
Schumann, Jason W.	Captain	141,699	-
Schussler, Otto	Bus Operator	61,853	-
Schwabe, Thomas	Tradesperson I	59,660	-
Scott, Arloe H.	Collection Officer	57,933	-
Scott, Derrick D.	Project Engineer	79,590	-
Scott, Jaimy B.	Landscape Architect	79,974	-
Scriver, Jason E.	Fire Inspector	128,246	-
Searle, Fred	Director, Planning and Development Services	90,007	74,874
Sebastien, James J.	Subdivision Inspector	91,817	-
Seeley, Christopher F.	Manager, Infrastructure Delivery	140,116	1,950
Seidenthal, Clifford	Supervisor, Technology Applications	94,624	-
Seifert, Myles	Captain	145,855	-
Sekhon, Amrit P.	Bus Operator	54,404	-
Selinger, Bobbie D.	Manager, Community and Recreation Programs	134,048	4,700
Selinger, Joshua S.	Firefighter	72,938	-
Selinger, Robert	Bus Operator	62,042	-
Senkow, Clifford M.	Captain	142,953	-
Sentes, Coralie M.	Office Administrator	62,090	-
Serbu, Tammy L.	Supervisor, Testing Lab and Field Services	90,230	-
Shalishali, Loly	Public Education Officer	96,592	-
Shalley, Laurie L.	Director, Parks, Recreation and Cultural Services	183,849	2,600
Shand, Kristina L.	Administrative Assistant	56,559	-
Sharma, Sunny	Business Solutions Specialist	70,003	-
Sharp, Ivan	Coordinator, Construction Programming	96,339	-
Shaw, John	Foreman, Parks Maintenance	62,960	-
Shaw, Simon	Journey person - Electrician	81,372	-
Shearer, Jeff	Traffic Signal Coordinator	102,242	-
Shepherd, David C.	Program Development Administrator	61,787	-
Sherman, Shane A.	Firefighter	120,099	-
Shire, Dawn L.	Print Services Graphic Designer	61,558	-
Shrestha, Aastha	City Planner II	64,091	-
Siba, Robert F.	Journey person - Mechanic	89,097	200
Siebert, Michael	Utility person II	56,883	25
Sikma, Derek J.	Firefighter	119,402	-
Sikorski, Calvin	Captain	99,959	60,126
Silva, Filonilo C.	Senior Engineer	114,801	-
Simington, Bev A.	Bus Operator	65,057	-
Simpson, Cara M.	Director, Innovation, Energy and Technology	126,179	2,038
Simpson, James T.	Equipment Operator II	59,453	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Sinclair, Chad M.	Firefighter	113,904	-
Sindani, Emmanuel K.	Casual Labourer	63,488	-
Sindani, Peter	Crew Lead-Water and Sewer Construction	123,817	-
Singh, Ajay	Bus Operator	71,094	-
Singh, Amritpal	Bus Operator	68,586	-
Singh, Gursant	Bus Operator	52,862	58
Singh, Gurvinder	Bus Operator	82,105	-
Singh, Gurvinder V.	Programmer Analyst II	56,853	204
Singh, Lakhvir	Revenue Services Analyst	73,291	-
Singh, Mandeep	Bus Operator	69,969	-
Singh, Sandeep	Bus Operator	88,195	-
Singh, Vikram	Bus Operator	66,433	-
Sipko, Crystal D.	Program Specialist - Aquatics	72,397	-
Sirup, Brendon	Firefighter	118,285	-
Sison, Bonifacio	Caretaker - Fireman's	51,546	-
Sison, Marcelino	Caretaker - Fireman's	51,026	-
Sitter, Christina N.	Weigh Scale Attendant II	55,793	-
Sitter, Luke R.	Firefighter	117,861	-
Slater, Dave	Manager, City Projects	98,668	-
Slater, Launa L.	Senior Business Solutions Consultant	95,482	-
Slater, Neil E.	Administration Clerk	57,890	-
Sliva, Michael G.	City Planner II	72,852	-
Slywka, Ryley W.	Manager, Roadways Seasonal Operations	120,904	1,950
Smadu, Delmar	Bus Operator	64,830	-
Smadu-Soveran, Bryan W.	Skilled Labourer	67,318	-
Smela, Iryna	Executive Assistant	83,619	-
Smit, Katherine E.	Landscape Architect	79,340	-
Smith, Curtis	Manager, Budget and Long-term Financial Planning	134,049	1,950
Smith, Holly	Dispatcher	69,674	-
Smith, Jay R.	Firefighter	112,765	-
Smith, Robert J.	Technical Support Analyst II	77,687	-
Smith, Stephen T.	Dispatcher	74,691	-
Smith, Wendy R.	Foreman, Parks Maintenance	66,663	-
Snook, Lorrie L.	Executive Assistant	80,902	-
Sokochoff, Dale K.	Journeyman - Mechanic Light	79,761	200
Solie, Keith	Equipment Operator III	58,845	-
Solie, Tyson	Firefighter	112,765	-
Sorensen, Todd A.	Captain	145,801	-
Soroko, Justin D.	Skilled Labourer	57,581	-
Spadafora, Dave G.	Bus Operator	62,629	-
Speers, Austin	Purchasing Agent	60,460	-
Spelliscy, Robert C.	Financial Business Partner	57,163	2,893
Spence, Derek O.	Bus Operator	90,363	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Spence, Jonathan D.	Bus Operator	57,032	-
Spencer, Holly F.	Bus Operator	68,131	-
Sporysh, Vitaliy	Journeyman Transit	69,595	6,147
Sprawson, Jacob T.	Coordinator, Construction Programming	81,891	-
Srochenski, Darren A.	Equipment Operator III	84,998	-
Stark, Mike	Captain	146,297	-
Stearns, Deborah L.	Coordinator, Customer Service	85,058	-
Stefan, Evan B.	Firefighter	121,078	-
Steiner, Paul	Bus Operator	61,824	-
Stenka, Myron G.	Supervisor, Residential Inspection	75,555	-
Stephen, Sheila	Dispatcher - Fire	118,859	-
Stephenson, Darren W.	Firefighter	103,057	-
Stephenson, Shawn J.	Firefighter	116,430	-
Stettner, Minda M.	Manager, Employee Service Centre	91,909	1,538
Stevens, Bradley S.	Project Transition Consultant	113,309	1,950
Stevenson, Grace M.	Data Base Administrator	101,548	-
Stevenson, Jennifer L.	Manager, Servicing and Infrastructure Approval	112,418	1,950
Stewart, Andrew	Lead Hand	91,544	25
Stewart, Donald J.	Mechanical Inspector	82,864	-
Stewart, Gary	Bus Operator	64,740	-
Stewart, Paul G.	Survey Technician	79,054	3,533
Stewart, Robert L.	Skilled Labourer	62,619	-
Stilborn, Dave W.	Bus Operator	112,680	-
Stilborn, David E.	Project Management Analyst	73,649	-
Stilborn, Michael R.	Firefighter	103,924	-
Stinson, Edwin R.	Fleet Training Officer	87,342	-
Stinson, Scott E.	Firefighter	117,931	-
Stochmal, Tim	Bylaw Enforcement Officer II	69,686	-
Stock, Shayna S.	Coordinator, Community Well-Being and Inclusion	52,474	-
Stoneham, Rebecca A.	Parking Services Officer	61,179	-
Storry, Jeff M.	Irrigation Worker III	67,693	-
Strassburger, Kevin M.	Utilityperson II	62,737	25
Strawford, Dale	Enterprise Architect	128,052	-
Stroeder, Jordan R.	Development Assistant	66,198	-
Strueby, Kirk	Equipment Clerk	55,715	-
Struthers, Neil	Senior Engineer	117,131	-
Su, Zhe	Project Engineer	100,769	-
Sundeen, Neil R.	Deputy Chief	166,222	1,950
Suwala, Rene	Bus Operator	62,570	-
Svec, John	Bus Operator	67,581	-
Sveinson, Jillian L.	Director, Communications and Engagement	159,147	2,600
Sylvestre, Mark	Coordinator, Cultural Development	102,630	-
Syrnick, Kevin M.	Manager, Water and Sewer Engineering	122,564	1,950

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Szabo, Darren M.	Transportation Services Officer	94,580	-
Szakacs, Chris R.	Traffic Detours/Restrictions Controller	62,211	-
Szeles, Barry	Firefighter	120,899	-
Sztrebula, Donna L.	Senior Collection Officer	62,455	-
Tafelmeyer, Marlys F.	Director, People and Organizational Culture	103,084	10,159
Tajdin, Shakil	Caretaker - Fireman's	52,478	-
Talaga, Brett J.	Firefighter	111,898	-
Tallon, Tim	Firefighter	123,045	-
Tanaka, Richard H.	Dispatcher	78,065	-
Tanner, Harold	Crew Lead, Roadway Operations	66,102	-
Tara, Jobanjeet S.	Bus Operator	52,588	-
Tebb, Kayla M.	Customer Service Representative II	78,120	-
Tebb, Tamara	Human Resources Consultant and Supervisor	111,044	-
Temple, Wayne	Journey person - Welder	76,532	-
Terlesky, Gerry	Caretaker - Fireman's	58,034	-
Tessier, Garrett R.	Technical Support Specialist I	94,246	-
Theriault, Meagan A.	Engineering Assistant II-Sewer and Drainage Operations	55,832	-
Therrien, Jim T.	Journey person - Mechanic	87,176	200
Thomas, Scott A.	Senior Engineer	114,365	-
Thompson, Ashley M. M.	Executive Assistant	71,251	-
Thompson, Ashley P. P.	Entomology Research Analyst	72,243	-
Thompson, Brandon W.	Firefighter	73,317	-
Thompson, Jay M.	Facilities Operator I	60,837	-
Thomson, Dallas D.	Firefighter	109,195	-
Thurlow, Curtis W.	Crew Lead-Water and Sewer Construction	81,588	-
Tian, Wei	Building Code Engineer	97,467	-
Tilson, Gail A.	Systems and Revenue Analyst	68,249	-
Timleck, Amanda D.	Foreman, Parks Maintenance	63,018	-
Tink, Carole A.	Director, Innovation, Energy and Technology	183,495	2,600
Togneri, Alex D.	Firefighter	119,511	-
Toker, Wayne	Equipment Operator IV - Roadways	83,640	-
Tolley, Lindsay	Captain	137,044	-
Tom, Jose M.	Bus Operator	65,732	-
Toms, Ashley A.	Administrative Associate	66,829	-
Tooke, Kevin R.	Crew Lead - Traffic Technical Operations	88,070	-
Torres, Jose	Casual Labourer	56,789	-
Torres, Ronny	Bottomman	77,948	-
Tourney, Nigel E.	Programmer Analyst III	83,438	-
Townsend, Tricia J.	Dispatcher - Fire	87,559	-
Tracey, Shayne G.	Senior Engineer	110,603	-
Tran, Mark	Manager, City Projects	119,850	-
Travis, Jonathan R.	Forester II	61,936	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Tremblay, Travis	Facilities Operator I	63,625	-
Treso, Estate of Barclay	Engineering Assistant III	40,832	14,829
Trombetta, Colleen	Senior Financial Reporting and Policy Advisor	71,416	-
Trombley, Brody S.	Skilled Labourer	56,313	-
Trombley, Darcy S.	Casual Labourer	83,306	-
Trudelle, Joseph B.	Firefighter	103,924	-
Turgeon, Dana M.	Historical Info and Preservation Supervisor	66,478	-
Turluk, Dennis	Horticulture Extension Officer	71,263	-
Tysowski, Kade T.	Solid Waste Truck Operator	58,507	-
Uhmagho, Osaretin E.	Business Solutions Specialist	80,398	-
Uleryk, Braden T.	Building Official II	71,396	-
Ungar, Linda L.	Manager, Corporate Information Governance	113,310	1,950
Urbanczyk, Walter M.	City Hall Building Operator	55,842	-
Ursel, William J.	Coordinator, Community Capacity Building	102,365	-
Uyam, Thomas L.	Bus Operator	63,307	-
Valdellon, Jazmin Kate T.	Assistant Financial Operational Admin	53,508	-
Valente, Alan	Senior Business Solutions Consultant	84,978	-
Valenzuela, Lovely I.	Accounting Clerk VI	59,461	-
Van Der Kooi, Teryn A.	Supervisor, Permit Processing	79,633	-
Van Goethem, Tammy L.	Corporate Strategy and Performance Consultant	111,044	-
Vande Velde, Leon	Equipment Operator IV - Roadways	66,425	-
Vandekamp, Michael	Irrigation Worker II	72,782	-
Vanderlinde, Jordan K.	Journeyman Transit	86,352	25
Vanderschaeghe, Johnell M.	Administration Clerk	58,194	-
Vanhove, Dakota S.	Forester II	62,067	-
Velappan Pillai Sobh, Viju	Bus Operator	105,577	-
Verma, AmanPreet	Bus Operator	81,358	-
Viernes, Erick Glenn B.	Senior Purchasing Agent	86,250	-
Vincent, Yves R.	Bylaw Enforcement Officer II	54,300	-
Vircavs, Nathan D.	Firefighter	113,656	-
Visvanathan, Raman	Financial Business Partner	58,211	-
Viswanathan, Dhinakar	Internal Auditor	46,200	15,000
Volk, Jaret	Human Resources Consultant and Supervisor	118,537	-
Volk, Jennifer P.	Bus Operator	85,638	-
Volk, Matthew M.	Casual Labourer	52,156	-
Volk, Michael D.	Crew Lead-Asphalt Screed	92,002	-
Voss, Faron J.	Casual Labourer	55,736	-
Vrska, Valentina	Customer Service Representative II	59,762	-
Vu, Phan E.	Development Control Officer II	59,299	-
Wafula, Juliana N.	Manager, Geospatial Solutions	128,138	1,950

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Wagner, Brendan	Firefighter	78,052	-
Wagner, Glenn M.	Assistant Chief - Operations	148,887	1,950
Wagner, Jacquie N.	Traffic Underground Installer	59,363	-
Wahl, Tara L.	Process and Performance Consultant	90,430	-
Walbaum, Roger	Assistant Chief - Operations	148,130	1,950
Walbaum, Samantha R.	Financial Admin Business Systems Analyst	60,491	-
Walker, Darlyn	Law Office Administrator	83,655	-
Walker, Jamie E.	Engineering Assistant II	52,140	622
Walker, Jesse	Facilities Operator I	61,140	-
Walker, Joel A.	Fleet Training Officer	83,598	-
Wall, Michelle S.	Business Continuity Coordinator	81,078	-
Wallace, Jeff M.	Equipment Operator III	61,161	-
Walsh, Evelyn	Coordinator, Tax and Utility Customer Service	87,658	-
Walter, Brad J.	Senior Engineer	130,087	-
Wandler, Brian J.	Bus Operator	64,527	-
Wang, Ruifeng	Electrical/Instrumentation Journeyperson	100,952	-
Wang, Xiaolin	Financial Reporting Advisor II	82,643	-
Wang, Yixin	Employee Administrator	73,431	-
Ward, Stephen J.	City Assessor	142,965	1,950
Warren, Chris J.	Director, Roadways and Transportation	168,963	2,600
Warren, Leanne C.	Coordinator, Administrative Services	80,393	-
Watch, Justin D.	City Hall Building Operator	64,534	-
Waugh, Douglas K.	Building and Yard Maintenance Operator	60,196	-
Waynert, Michael D.	Client Support Specialist	81,823	-
Weber, Charla N.	Senior Assessment Appraiser	95,532	-
Weber, Kolten K.	Coordinator, Construction Programming	83,952	-
Webster, William B.	Firefighter	113,920	-
Weeks, Dwain	Manager, Assessment Research	80,181	93,050
Weichel, Taylor P.	Property Revenue Clerk	54,582	-
Weimer, Derek	Foreman, Facilities Operations	80,423	-
Weinberger, Erik	Firefighter	120,081	-
Weisgerber, Dayton W.	Coordinator, Construction Programming	75,772	-
Weist, Kim L.	Coordinator, Water and Sewer	156,576	-
Weist, Robert	Bottomman	56,234	-
Weitzel, Jason C.	Policy Analyst	87,432	-
Welder, Chadwick S.	Facilities Operator I	60,805	-
Welsh, Lindsey	Billing Coordinator	87,237	-
Wendler, Richard J.	Equipment Operator IV - Roadways	68,293	-
Werchuk, Rick D.	Solid Waste Truck Operator	63,389	-
Werry, Byron G.	City Solicitor	224,425	3,900
Westphal, Mark	Senior Business Solutions Consultant	95,995	-
Whalen, Nikolas I.	Firefighter	108,558	-
White, James E.	Manager, Fleet Maintenance	100,708	975

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Whitehawk, Curtis D.	Equipment Operator IV - Roadways	58,121	-
Whiteoak, Paul D.	Lieutenant	138,723	-
Wickenheiser, Walter J.	Equipment Operator III	64,373	-
Wiebe, Jared A.	Firefighter	116,455	-
Wiens, Jonathan P.	Manager, Divisional Business Support	99,384	1,200
Wiens, Luke G.	Programmer Analyst III	77,690	-
Wilhelms, Thomas J.	Bus Operator	54,406	-
Wilke, Timothy S.	Captain	145,632	-
Wilkins, Deiter J.	Firefighter	50,251	-
Wilkinson, Brian R.	Coordinator, Computer and Financial Systems	96,103	-
Willford, Trina M.	Coordinator, Administrative Services	62,199	-
Williams, Mark L.	Facilities Operator I	59,434	-
Williamson, Caleb	Firefighter	92,673	-
Willis, Brett M.	Senior Engineer	116,835	-
Willis, Pamela M.	Real Estate Officer	69,782	-
Willoughby, Cheryl M.	Legal Counsel	125,265	-
Willox, Daniel B.	Firefighter	103,974	-
Wilson, Brent K.	Senior Engineer	108,249	-
Wilson, Kayosha S.	Financial Reporting Advisor II	64,329	9,661
Wilson, Paul I.	Lead Hand	88,067	25
Wilson, Rob	Firefighter	123,629	-
Wilton, Matt K.	Saw Operator - Concrete Services	57,190	735
Windrim, Carlin B.	Construction Technologist	73,304	-
Wingerter, Kipp A.	Bus Operator	51,514	-
Winter, Derek S.	Facilities Operator I	50,956	-
Wlodarczyk, Vaughn A.	Senior Engineer	107,501	-
Wolbaum, Chad L.	Captain	140,847	-
Wolbaum, Jim	Caretaker - Fireman's	56,168	-
Wolf, Alexander B.	Geomatics Technician I	69,427	-
Wolfe, George	Coordinator, Environmental Response	90,362	-
Woltman, Justin	Fuel System Officer	60,036	-
Wood, Landon J.	Field Services Representative	80,415	-
Wood, Mathew R.	Journeyman - Mechanic	60,077	8,338
Wood, Shane W.	Firefighter	117,949	-
Wood, Vincent L.	Subdivision Inspector	69,173	-
Woolsey, Heather L.	Engineering Assistant III	63,024	-
Wosik, Mariusz	Foreman, Parks Maintenance	63,124	-
Woulfe, Darrell M.	Coordinator, Water and Sewer Construction	101,133	-
Wourms, Dana R.	Property Administration Clerk	54,600	-
Wowchuk, Michael P.	Project Management Analyst	63,106	-
Woynarski, Brennan S.	Journeyman - Industrial Mechanic	117,654	-
Wu, Eric S.	Bus Operator	61,372	-

See accompanying notes.

Employee Remuneration - General Municipal

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Xia, Ning	Financial Reporting Advisor II	95,641	-
Xu, Aolin	Engineer	60,856	-
Yablonski, Grant A.	Routing and Scheduling Analyst	88,732	-
Yaciw, Jay P.	Firefighter	117,356	-
Yakymyk, Wade K.	Casual Labourer	63,934	-
Yang, Wenqing	Project Engineer	100,466	-
Yao, Liguao	Programmer Analyst II	77,289	-
Yee, Mathew J.	Project Engineer	83,309	-
Yoon, Hong Kwang	Building Code Engineer	104,163	-
Youlyahshiev, Bahodir	Senior Engineer	114,643	-
Young, Eric A.	Solid Waste Truck Operator	59,131	-
Yu, Guifen	Senior Environmental Scientist	87,530	-
Yuhasz, Tyler S.	Project Engineer	80,041	-
Yule, Clinton R.	Journeyman Transit	70,888	25
Yulyakshieva, Nigora	Manager, Roadway Preservation	149,561	1,950
Yusuf, Abimbola R.	Financial Reporting Advisor II	84,205	-
Zaka, Ahmad	Bus Operator	55,266	-
Zaman, Muhammad K.	Technical Support Specialist I	90,672	-
Zanacic, Hansen	Technologist II - Roadways and Traffic	73,251	-
Zander, Brandon J.	Forester II	62,339	-
Zander, Kelly	Bottomman	80,729	-
Zasada, Max S.	Senior Engineer	116,305	-
Zatylny, Oliva	Financial Analyst	58,595	-
Zehr, David E.	Journeyman Transit	67,648	-
Zepick, Scott A.	Captain	148,393	-
Zhang, Alisha Hongxia H.	Supervisor, Geospatial Technician	74,453	-
Zhou, Lei	Project Engineer	45,002	7,024
Zitaruk, Jennifer N.	Administrative Assistant	64,293	25
Zurloff, Evan T.	Firefighter	113,920	-
Zurowski, Nathan	Programmer Analyst II	74,221	-
Zwolinski, Troy J.	Administration Clerk	53,018	-

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Abdu, Zahra	Cleaner/Caretaker - Casual	53,285	370
Adams, Dana K.	Constable	115,978	377
Adams, David G.	Constable	124,084	1,502
Adebogun, Elizabeth	Financial Services Supervisor	87,908	-
Alberts, Rodney	Mech Maintenance Caretaker	71,070	377
Alexander, Laurie L.	Corporal	126,670	1,502
Anderson, Chad	Corporal	127,542	1,502
Andrade, Mariane L.	Digital Media Assistant	64,794	-
Arnold, Brandi	Constable	118,331	377
Aschenbrener, Kevin S.	Garage Attendant	67,839	377
Ash, Scott	Constable	119,845	377
Aubichon, Alan John	Constable	124,505	377
Austring, Susan L.	Evidence Management Clerk	64,587	377
Bacanu, Gheorghe	Constable	119,190	377
Bachman, Kelly L.	IEIS Analyst	77,867	-
Bacon, Tyler	Constable	120,921	391
Baer, Reynold	Corporal	128,983	1,866
Baer, Stewart W.	Constable	117,539	377
Bahsler, Dave	Business System Analyst	52,110	23,793
Bailey, Nicole M.	Senior Administrative Assistant - Human Resources	76,865	1,690
Baisley, Regan B.	Business System Analyst	101,741	-
Baker, Karen	Administrative Assistant	66,489	-
Balfour, Amy	Strategic Services Manager	136,925	2,600
Ballantyne, Tanner	Police Information Clerk-Direct Entry	64,642	-
Barber, Dallas S.	Sergeant	166,596	1,502
Baron, Jenine B.	Constable	126,191	377
Barr, Ian G.	Sergeant	144,493	377
Baryluk, Sherry L.	Court Information Clerk - 12 HR	77,147	17,468
Baumgartner, Jo A.	Executive Director - Corporate Services	106,649	73,794
Beauchesne, Pierre P.	Staff Sergeant	171,001	819
Bedore, Dakken R.	Communications Officer	108,815	-
Beitel, Neil R.	Constable	128,643	1,712
Belcourt, Colin	Constable	122,807	377
Bell, Teresa L.	Identification and Access to Information Clerk	61,814	-
Bellamy, Ryan	Communications Officer	116,676	-
Benko, Candace L.	Sergeant	191,026	2,001
Berting, Kelley R.	Sergeant	130,922	1,502
Bespalko, Nolan	Constable	128,887	377
Beug, Whitney L.	Constable	88,460	377
Beynen, Lisa	Administrative Assistant	65,464	2,499
Birrell, Keegan	Constable	116,668	377
Black, Erin M.	Constable	115,878	377

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Block, Kyra	Constable	116,581	879
Boehm, Teresa M.	Communications Administrator	93,178	-
Boers, Jodi	Corporal	138,558	1,060
Boivin, Marie	Administrative Coordinator	89,347	1,690
Bonk, Anthony	Constable	129,613	377
Boodhoo, Ingrid S.	Media Management Clerk	54,578	-
Boon, Brandon	Constable	119,340	447
Borgmann, Georg	Garage Attendant	71,076	377
Borne, Graham N.	Constable	134,992	377
Bosche, Richard	Constable	133,479	741
Bourassa, Melissa N.	Constable	120,242	377
Bowes, Kevin	Constable	128,489	391
Boxall, Melissa J.	Corporal	123,527	1,291
Boyd, Keitlyn R.	Police Information Clerk-Direct Entry	79,656	-
Boynton, Tyler B.	Constable	121,347	3,407
Bradshaw, Kyle J.	Constable	129,718	741
Brady, Cheryl	Administrative Assistant-Training & Development	66,031	-
Brakefield, Kim	Court Coordinator	86,606	-
Bray, Evan J.	Chief of Police	278,212	9,687
Breitkreuz, Kevin D.	Corporal	137,401	377
Brenner, Natalie M.	Communications Officer	104,008	-
Brewster, Joey A.	Constable	133,517	377
Briere, Terry A.	Garage Attendant Day	64,587	377
Brown, Michelle C.	Training & Quality Assurance Coordinator	118,284	-
Buczulak-Warnar, Amanda	Administrative Assistant	64,920	-
Buhr, Ryan	Constable	123,782	3,556
Burrows, Sandra	Human Resources Manager	145,895	2,600
Burtenshaw, Cheryl	Communications Officer	98,328	-
Campbell, Grant	Constable	131,193	391
Campbell, Jolene	Communications Officer - Casual	72,082	-
Campbell, Kelly L.	Staff Sergeant	153,508	377
Campbell, Marla L.	Access & Privacy Clerk	70,298	-
Camponi, Daniel J.	Constable	79,258	377
Carey, Melissa	Constable	125,836	3,556
Carlson, Cassandra D.	Constable	87,591	377
Carnall, Riley	Constable	128,095	377
Caron-Holhauser, Trendan L.	Communications Officer	81,628	-
Carroll, Kim	Constable	115,916	377
Carter, Jason E.	Corporal	122,652	1,060
Chadwick, Devin D.	Constable	97,542	377
Chagnon, Pascal M.	Constable	129,614	377
Cheema, Amol	Constable	117,070	741

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Chow, Karena	Traffic Clerk	55,147	-
Clark, Mark R.	Sergeant	174,998	1,502
Clarke, Brent	Constable	122,894	377
Claude, Richard	Constable	116,157	377
Cleaveley, Mandy	Constable	113,447	377
Cobbledick, Elysia	Constable	128,740	1,432
Collins, James R.	Sergeant	128,744	1,502
Coons, Corinne J.	Court Information Clerk - 12 HR	107,193	-
Cooper, Jonathan M.	Constable	118,222	377
Costanza, Andrea C.	Constable	118,242	377
Coulthard, William N.	Corporal	139,519	741
Cousins, Gregory R.	CPIC Radio Operator	82,242	-
Creaser, Jarrod D.	Constable	120,969	377
Criddle, Guy	Staff Sergeant	149,162	377
Crosby, Michele	Identification and Access to Information Clerk	59,561	-
Crowley, Jeffrey	Constable	118,049	447
Crowley, Taya	Call Taker - Casual	67,751	-
Crumly, Vivian M.	Corporal	123,964	1,502
Csada, Derek J.	Corporal	124,968	377
Culling, Cory Q.	Staff Sergeant	146,102	377
Czernick, Jarrett J.	Constable	121,648	377
Daku, Cort S.	Constable	131,250	1,151
D'Andrea, Robert B.	Staff Sergeant	154,591	377
Danyiuk, Nicholas	Constable	93,592	367
Danylyshen, Darrel	Sergeant	144,788	377
Davey, Lisa N.	Sergeant	137,204	541
Davies, Lorilee E.	Superintendent	191,575	4,923
Davies, Theresa	Constable	123,701	1,392
Davis, Troy G.	Sergeant	151,244	1,502
Dawson, Corey	Communications Officer	84,497	-
Dawson, Isiah J.	Constable	89,391	377
Decterow, Erin T.	Sergeant	128,744	1,502
Deibert, Tyrell	Constable	130,752	741
Derkson, Steve	Evidence Management Clerk	64,587	377
Desjarlais, Angela M.	Sergeant	133,448	1,502
DeSorcy, Danielle R.	Clinical Psychologist	155,281	-
Dessert, Angela	Policy Analyst	60,284	-
Detz, Sandra A.	RIIU Clerk	72,644	-
Dewitt, Colby J.	Constable	123,360	377
Dods, Steven	Constable	132,507	1,502
Doepker, Derek L.	Constable	137,454	377
Dombowsky, Carla I.	CPIC Supervisor	92,127	-

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Donison, Karen	Data Quality & Case Management Specialist	70,242	-
Donnelly, Erin J.	Constable	119,869	1,502
Douglas, Scott	Constable	116,966	377
Doyle, Stephen	Constable	69,618	377
Dreaver, Darcy A.	Constable	114,895	377
Duck, Justin R.	Corporal	143,742	1,502
Duff, John	Constable	117,069	377
Duncan, David S.	Sergeant	137,449	2,230
Dunford, Brittany	Constable	105,727	316
Duquette, Clinton T.	Constable	113,855	377
Dureau, Ryan M.	Staff Sergeant	140,665	377
Dutchak, Gregory	Constable	58,533	377
Duthie, Rodney M.	Constable	112,789	377
Earle, Jason B.	Constable	121,442	377
Eberle, Rodney D.	Sergeant	146,797	1,338
Eckert, Blair G.	Staff Sergeant	145,432	1,502
Edwards, Scott	Communications Officer	108,014	-
Egeborn, Marcus	Constable	109,782	377
Eiswirth, Jill	Human Resources Consultant	95,054	-
Eklund, Rene D.	Constable	76,795	377
Elek, Cory	Constable	123,162	377
Ell, Joshua M.	Police Information Clerk-Direct Entry	80,102	-
Emery, Troy P.	Sergeant	135,591	1,502
Erdelyan, Marla	Access & Privacy Officer	86,185	-
Estate of Murray, Paul	Service Desk Technician	48,254	10,180
Ethier, Joshua	Constable	129,604	447
Ewart, Trevor R.	Inspector	25,772	78,829
Farden, April	Constable	120,866	377
Fay, Lisa	Constable	82,353	-
Fenwick, Shawn M.	Inspector	165,930	3,336
Ferris, Jennifer	Constable	122,767	3,556
Fiddler, Rhonda	Victim Services Missing Person Liaison	78,292	-
Filazek, Timothy E.	Corporal	122,567	1,502
Fink, Bryceton	Constable	117,439	1,151
Finkeldey, Darren L.	Sergeant	140,126	1,502
Flaman, Kathleen Anne	Communications Officer	92,127	-
Fleece, Garth D.	Constable	130,240	377
Ford, Duley	Constable	111,577	377
Fornwald, Danielle	Intelligence Analyst	81,905	-
Fowlie, Brian S.	Photographic Technician	70,242	-
Fox, Derrick	Constable	110,354	573

See accompanying notes.

Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Fraser, Adam A.	Sergeant	156,325	1,502
Fraser, Miranda N.	Communications Officer	104,439	-
Fraser, Richard R.	Sergeant	144,170	741
Freed, Janice G.	Police Information Clerk-Direct Entry	73,853	-
Froh, Peter	Constable	121,966	849
Froh, Tia L.	Sergeant	129,984	2,837
Gajmer, Santosh	Cleaner/Caretaker	53,906	377
Gall, Todd M.	Sergeant	137,137	377
Gawley, Jessica B.	Sergeant	133,911	377
Geiger, Samantha S.	Constable	116,847	377
Gendreau, Stanislav	Constable	128,116	1,432
George, Shawn P.	Sergeant	16,900	47,594
Gerrans, Tyler D.	Constable	120,443	377
Giroux, Gary J.	Staff Sergeant	164,342	1,315
Glas, Colin M.	Sergeant	135,615	377
Glazer, Kimberly	Constable	115,858	377
Golaiy, Mark	Corporal	135,855	605
Golden, Jonathan C.	Sergeant	177,141	1,502
Golding, Chloe	Information Clerk	57,866	-
Gomez Saenz, Daniel	Constable	69,572	377
Gordon, Shannon M.	Sergeant	125,315	739
Gorman, Kelly D.	Sergeant	131,442	447
Gottselig, Christina F.	Communications Supervisor	114,105	-
Gottselig, Todd	Corporal	121,267	1,502
Gregory, Alyssa J.	Constable	123,523	3,407
Griffiths, Alan	Constable	132,770	741
Griffiths, James E.	Constable	126,875	377
Grohs, Trevor	Constable	122,154	377
Gropp, William J.	Constable	126,850	377
Gruber, Rachelle	Communications Officer	109,198	-
Gruber, Tyler T.	Constable	127,915	1,712
Gumisiriza, Micheal	Constable	74,270	377
Gunderson, Jason G.	Sergeant	139,551	1,432
Guzman-Jimenez, David	Security Analyst	100,286	-
Gyurek, Jeremy M.	Constable	106,551	377
Haas, Connor	Constable	128,203	1,866
Hackywicz, Trevor	Constable	115,858	377
Hadley, Renee S.	Evidence Management Supervisor	75,442	368
Hagen, Jeanine F.	Data Quality & Case Management Specialist	70,242	-
Hagen, Landon T.	Corporal	136,144	741
Hague, Laura	Media Management Clerk	54,733	-

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Hall, Alexander T.	Constable	65,136	375
Hall, Morley	Constable	118,034	1,502
Hamilton, Chandra C.	Payroll Clerk	71,307	-
Hanna, Lorrie L.	Police Info & Evidence Management Manager	137,162	2,600
Hanoski, Quinn	Constable	116,417	1,502
Hanowski, Brett A.	Constable	118,071	377
Hansen, Tanja	Administrative Assistant	61,454	-
Haroldson, Robert	Constable	118,652	377
Harper, Blaine S.	Electronics Technician	115,314	53,114
Harris, Christie	Constable	126,757	3,556
Harris, Kevin	Constable	116,576	377
Hartling, Priscilla	Identification and Access to Information Clerk	63,366	-
Harvey, Breanne	Court Disposition Clerk	50,388	-
Hatharasinghe, Kevin	Senior Data Quality & E-Training Coordinator	77,867	-
Haughian, Jessica	Communications Officer - Casual	77,585	2,614
Hawker, Amber	Constable	123,396	1,502
Hebert, Inez M.	Constable	123,717	1,502
Hegi, Colin R.	Sergeant	129,818	377
Heiliger, Alana A.	Sergeant	136,647	1,502
Henderson, Neil B.	Corporal	86,980	18,300
Hesse, Chad	Sergeant	144,590	1,140
Hodgins, Russell C.	Constable	118,071	1,502
Hoedel, Shane	Sergeant	154,595	377
Hoensen, Lindsey J.	Communication Strategist	77,324	-
Hompoth, Anna	Detention Special Constable	98,665	377
Hook, Karla	Data Quality & Case Management Specialist	65,904	-
Hooker, Ben	Constable	128,754	1,866
Hooker, Mark	Garage Attendant	67,108	377
Horton, Rhonda	Police Information Clerk-Direct Entry	75,794	-
Houliston, Lhasa	Communications Officer	100,496	-
Hovdestad, Gregory R.	Staff Sergeant	141,711	377
Howell, Thomas F.	Corporal	135,299	377
Hua, Shan	IEIS Database Analyst	92,903	-
Hubich, Erin	Communications Officer	112,694	-
Hubick, Cindy M.	Court Information Clerk - 12 HR	95,219	-
Hungle, Katie M.	Constable	84,268	377
Hungle, Sarah-Jane	Constable	116,745	377
Hunt, Chadwick	Constable	126,614	377
Jackiw, Christopher S.	Staff Sergeant	147,429	1,060
Jakubowski, Joshua	Constable	67,179	375
Jarocki, Michelle A.	Staff Sergeant	98,840	56,811
Jerome, Todd R.	Sergeant	145,359	377

See accompanying notes.

Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Jones, Claudia	Constable	103,861	7,282
Justason, Erik	Constable	124,738	741
Kabrud-Spicer, Logan	Constable	95,579	377
Kambeitz, Amber	Communications Officer	92,277	-
Katragadda, Saketh	Constable	141,225	377
Kauk, Ross M.	Constable	130,034	377
Kay, Gerard	Asset Manager	155,875	2,936
Kazmiruk, Kassidey	Administrative Assistant	59,966	-
Kelsch, Jordan	Constable	130,482	929
Kerr, Matthew A.	Constable	114,367	377
Kerth, Jeremy	Constable	126,892	377
Keshane, Stuart T.	Constable	116,996	377
Kievits, Casey M.	Constable	96,602	377
King, Kaitlin L.	Court Information Clerk - 12 HR	73,444	-
Klemp, Janet	Constable	115,938	377
Kliman, David	Sergeant	131,153	377
Klyne, Thomas	Constable	137,505	1,502
Koch, Darcy W.	Superintendent	202,226	5,828
Kolybaba, Lori D.	Communications Manager	109,726	1,000
Konecsni, Dylan	Automotive Technician	76,693	677
Korchinski, Cristin	Administrative Assistant	53,931	2,683
Korchinski, Jarod A.	Sergeant	128,875	391
Kosolofski, Dwight G.	Sergeant	161,055	1,502
Kosolofski, Samuel	Constable	114,034	1,364
Kotylak, Chelsea	Constable	125,768	1,866
Koutsogiannopoulos, George	Constable	119,547	377
Kovacs, Frank	Constable	132,432	985
Kovacsne Gaal, Laura	Cleaner/Caretaker - Casual	50,889	370
Kowalchuk, Kyla M.	Constable	108,945	377
Kowalchuk, Sheldon E.	Constable	93,118	377
Kozakewycz, Barney J.	Radio Coordinator	84,730	-
Kozlowski, Teagan M.	Human Resources Consultant	106,349	-
Krawetz, Gregory	Constable	121,355	377
Kress, Jonathan	Constable	119,098	3,556
Krieger, David N.	Corporal	140,139	1,502
Kristoff, Laura J.	Communications Officer	97,626	-
Kuffner, Cameron R.	Staff Sergeant	148,894	739
Kullman, Rick	Constable	138,118	1,866
Kupusa, Tony C.	Corporal	126,597	1,338
Kurtz, Christina	Communications Officer	104,519	-
Labelle, Timothy F.	Constable	133,782	879

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Lalach, Melinda M.	Corporal	125,500	377
Lamer, Derek J.	Sergeant	156,332	741
Lanigan, Trent T.	Corporal	135,205	377
Larocque, Jay I.	Corporal	136,929	447
Larsen, Hans P.	Sergeant	136,845	1,502
Lauf, Eric	Constable	125,381	377
Lawrence, Curtis	Corporal	132,595	1,740
Lawson, Cole E.	Constable	123,388	741
Le Clair, Rene P.	Sergeant	150,474	1,060
Lee, Gregory	Constable	124,173	929
Leibel, Shannon	Constable	118,880	377
Lenius, Jason T.	Mech Maintenance Caretaker	74,644	377
Lenius, Tyler J.	Constable	130,917	377
Lerat, Tyler J.	Constable	125,774	377
Lewis, Jeffrey	Constable	120,655	447
Lewis, Wade	Constable	113,227	377
Lindskog, Cory D.	Inspector	180,790	4,377
Lockeridge, Justin D.	Constable	121,480	377
Logan, Timothy	Constable	129,179	377
Longhurst, Cory S.	Corporal	135,056	377
Longman, Randy	Constable	139,420	377
Lorence, Jody	Sergeant	148,251	1,712
Love, Sheryl	Business System Analyst	94,551	-
Lowenberger, Fotini	Administrative Assistant-HR	72,514	-
Luesink, Stephen R.	Fleet Supervisor	102,112	677
Lusok, Dean	Constable	128,681	377
Lutz, Bart J.	Sergeant	147,613	1,502
Lygouriatis, Petroula	Detention Special Constable	97,112	377
MacDonald, James F.	Constable	121,454	377
Mack, Bethany	Constable	115,905	377
MacLean, Robert W.	Corporal	134,469	377
MacNeil, Karli L.	Constable	69,995	377
Magas, Chantel	Administrative Assistant	60,250	-
Magee, Colin	Constable	112,701	377
Malawski, Stephen	Supervisor, Business Technology	118,770	-
Malcolm, Keith A.	Corporal	126,402	3,556
Malowany, Michelle A.	Communications Officer	89,412	-
Mandziak, Shelley J.	Administrative Assistant	64,587	-
Manning, Warren	Automotive Technician	84,766	377
Mansbridge, Krista E.	Communications Supervisor	100,839	-
Manz, Megan	Major Crimes Coordinator	83,504	-
Manz, Tristan C.	Constable	126,592	377

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Marcellus, Adam	Constable	77,984	172
Marchiori, Christopher	Constable	119,887	377
Marcia, Andrea	Constable	125,984	377
Marks, Jordon J.	Corporal	126,679	377
Marks, Kara	Constable	127,480	1,502
Marshall, Laurel J.	Inspector	148,261	1,042
Martin, Sarah M.	Constable	120,102	1,502
Martinson, Chad	Constable	122,078	377
Massier, Ryan	Constable	119,255	377
Maur, Arjun	Constable	51,224	353
Maurice, Tanner	Constable	130,158	741
Maynes, James	Constable	126,848	1,796
Maze, Belynda	Constable	116,371	377
Mazurak, Chad	Constable	135,458	741
McArthur, Dale	Constable	115,598	377
McBride, Jessica L.	Constable	110,446	377
McCormick, Mark T.	Sergeant	156,753	377
McCoy, Jenalee D.	Constable	71,664	192
McDonald, Darcy L.	Sergeant	128,872	1,502
McDonald, Graham A.	Constable	120,876	1,712
McDonald, Joseph S.	Mech Maintenance Caretaker	75,701	377
McFetridge, Kyle K.	Sergeant	135,494	1,502
McGonigal, Rhonda E.	Payroll Supervisor	79,945	-
McKay, Dalynn	Crime Analyst	70,913	-
McKechnie, Darrin R.	Inspector	180,906	4,377
McKim, Shaunna M.	Corporal	127,208	447
McMillan, Tyler L.	Infrastructure Support Analyst I	86,032	-
McNutt, Paul	Constable	124,267	741
McPherson, Darren J.	Sergeant	184,212	1,502
Mills, Desiree	Constable	120,450	1,866
Mills, Evan R.	Constable	122,416	1,502
Monaghan, Alisa C.	Corporal	120,885	377
Monaghan, James K.	Constable	123,457	377
Monroe, Kari L.	Asset Clerk	70,242	-
Monsees, Melanie	Evidence Management Clerk	62,404	377
Muntain, Robert	Constable	132,799	447
Muzylowski, Cindy M.	Communications Supervisor	100,821	-
Nagy, Lana	Administrative Assistant	59,577	-
Naylen, Gary P.	Corporal	127,561	391
Neithercut, Nicole	Constable	128,651	377
Nelson, Tammy L.	Communications Officer	104,734	-
New, Lorianne	Constable	112,654	377

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Newman, Kelly D.	Corporal	124,188	1,502
Nguyen, Elizabeth T.	Executive Director - Corporate Services	159,630	3,800
Nicholson, Reid S.	Constable	115,289	377
Nicholson, Shane G.	Constable	61,821	372
Nicholson, Trisha A.	Constable	129,629	1,502
Niemi, Brittany	Communications Officer	98,203	-
Norton, Steven	Constable	142,323	377
O'Donnell, Julianna R.	Constable	106,563	377
Oliver, Mark W.	Constable	125,114	741
Olorunleke, Olayide	Information Services Manager	145,895	2,600
Olynick, Cory	Constable	123,168	377
Omole, Festus S.	Programmer Analyst	92,806	-
Ormiston, Sean H.	Constable	78,048	377
O'Soup, Stephanie C.	Victim Services Coordinator	96,006	-
Otitoju, Emmanuel	Corporal	125,909	1,502
Padilla, Humilito H.	Cleaner/Caretaker	57,498	377
Paidel, Colleen D.	Digital Media Clerk	63,586	-
Palka, Karolina J.	Technological Crime Technician	84,730	-
Palka, Ryan	Court Disposition Clerk	59,361	-
Pan, Ming	Mech Maintenance Caretaker	76,223	377
Panchuk, Jordan	Constable	124,563	1,796
Parker, Leslie A.	Media Development Officer	92,773	-
Parker, Seanna	Communications Officer	101,813	-
Patel, Ankil	Operations Analyst	80,835	-
Patron, Cory	Constable	139,383	741
Paul, Jessica	Communications Officer	95,387	-
Pawliw, Madison	Constable	88,664	-
Peberdy, Sean	Constable	120,941	1,432
Pelletier, Shelly L.	Sergeant	140,268	1,502
Pengelly, Angela	Corporal	123,039	1,432
Penny, Tyler A.	Constable	129,333	741
Pentz, Destiny	Communications Officer	82,282	-
Pentz, Jesse D.	Constable	130,006	879
Petkau, Robin	Constable	118,199	391
Petrisor, Connie M.	PIEM Supervisor	103,007	-
Petruic, David	Constable	131,054	377
Phillips, Karlene	Constable	124,458	1,866
Picard, Dayton C.	Constable	69,583	377
Plomp, Christine P.	Indigenous Resource Officer	63,592	-
Plomp, Tyler	Constable	120,159	377
Poitras, Remi	Police Information Clerk-Direct Entry	71,061	-

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Polsom, Jaclyn L.	Constable	93,049	377
Popowich, Elizabeth J.	Public Information Manager	133,652	2,600
Popowich, Trevor	Constable	135,138	1,866
Potter, Joshua A.	Sergeant	129,733	819
Power, Lorinda	Constable	122,140	377
Power, Rob	Constable	135,367	377
Preun, Megan	Communications Officer - Casual	60,181	2,638
Puff, Ronni C.	Business System Analyst	74,907	-
Puglia, Andrew D.	Sergeant	30,082	41,689
Purves, Jason	Constable	121,030	377
Puscus, Dylan M.	Constable	94,638	377
Quere, Jeremy R.	Sergeant	138,332	377
Quon, Ray	Service Desk Technician	73,682	-
Radom, Evan M.	Constable	133,818	741
Rae, Dean R.	Deputy Chief of Police-CS & SSD	241,917	11,802
Rainbird, Chelsea	Administrative Assistant	65,447	-
Raison, Tracy L.	Financial Services Manager	120,450	2,600
Rampone, Christopher	Constable	116,888	1,502
Randall, Blair E.	Constable	117,794	377
Reavley, Denise J.	Sergeant	133,169	985
Redekopp, Derek D.	Constable	127,739	447
Redler, Tyler N.	Constable	111,004	377
Reed, Gary J.	Facilities Supervisor	77,347	359
Reimer, Rhonda A.	Corporal	139,733	1,432
Rensby, Jordan	Access to Information Supervisor	100,286	-
Riddell, Regan L.	Corporal	124,241	377
Riddell, Shane R.	Sergeant	140,245	447
Rieger, Matthew T.	Constable	115,858	377
Robertson, Aaron	Constable	121,586	3,556
Robinson, Anita E.	Corporal	138,554	377
Rodier, Anthony	Constable	122,528	391
Rodriguez, Jose L.	Constable	90,951	377
Rowden, Alexi M.	Constable	62,235	372
Rupcich, Maria A.	Sergeant	133,877	1,502
Sabo, Jessica	Constable	130,959	377
Saccaro, Jann	Constable	124,311	377
Salamon, Keith	Constable	124,822	377
Sampaga, Ferdinand L.	Cleaner/Caretaker	58,565	377
Sandison-Cattell, Patti	Wellness Coordinator	84,730	-
Sarantopoulos, Georgia	Constable	119,375	377

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Schenk, Erica	RCJC Victim Services Responder	77,867	-
Schill, Wendy L.	Administrative Assistant	34,650	33,881
Schmidt, William V.	Corporal	133,769	377
Schoenroth, Nicole D.	Communications Officer	109,404	-
Sebastian, Chad W.	Corporal	124,763	1,502
Sebulsky, Tyler P.	Corporal	128,139	1,432
Seel, Kristin	Communications Officer	105,299	-
Seel, Michael	Constable	127,254	377
Seidlitz, Mackenzie	Court Information Clerk - 12 HR	74,658	-
Seiferling, Cornelia D.	Corporal	133,876	377
Seiferling, Timothy J.	Inspector	195,371	5,245
Selinger, Sarah M.	Communications Officer	105,925	-
Semenchuck, Robert E.	Sergeant	136,442	1,502
Serrano, Claudio A.	Sergeant	165,276	1,500
Serrano, Juan	Corporal	131,753	377
Shannon, Brent T.	Sergeant	64,692	67,919
Shaw, Mehgan C.	Constable	120,350	1,502
Shepard, Heather	Cultural Relations Officer	85,493	-
Shepperd, Katherine W.	Data Quality & Case Management Specialist	70,191	-
Sherwin, Todd A.	Sergeant	139,346	1,502
Shire, Christeen	Social Media Officer	69,039	-
Shuba, Devin	Constable	122,200	377
Shumay, Kelly H.	Constable	68,118	3,853
Sieber, Andree A.	Corporal	124,016	377
Silzer, Kevin A.	Sergeant	138,324	377
Simmons, Kyle	Constable	72,744	377
Simmons, Steven	Constable	123,448	377
Simons, Marcus W.	Corporal	127,179	739
Singh, Jaswinder	Corporal	135,406	741
Singh, Mandeep	Constable	104,301	377
Skolney, Jason D.	Constable	126,467	741
Slater, Sean S.	Sergeant	138,854	377
Slater, Shannon D.	Constable	132,182	376
Slatnik, Christine R.	Constable	117,502	1,502
Solie, Jill	Data Quality & Case Management Specialist	70,242	-
Solomon, Craig R.	Constable	126,260	377
Solomon, Michelle M.	Constable	72,442	1,252
Song, Xiaohuan	Systems Administrator	92,127	-
Spears, Jared C.	Constable	119,045	377
Stach, Alana L.	Sergeant	135,974	1,502
Stadnyk, Michael A.	Constable	99,169	377
Stapleton, Chantalle	Communications Officer	93,443	-
Steffenson, Donovan A.	Manager, Technology Implementation Project	143,636	2,600

See accompanying notes.

Employee Remuneration - Regina Police Services

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Steinke, Sheldon W.	Corporal	129,282	1,502
Sterling, Devon L.	Corporal	138,846	377
Stevely, Corwin R.	Constable	61,833	372
Stevely, Derek J.	Sergeant	209,070	3,535
Stevely, Trent T.	Superintendent	185,594	4,414
Stevenson, Robert	Armourer	91,130	377
Stone, Wendy K.	Crime Prevention Strategist	93,021	-
Strickland, Marnie	Police Information Clerk-Direct Entry	74,128	-
Struble, Trenton W.	Sergeant	146,512	741
Strueby, Ahren A.	Constable	120,922	377
Strueby, Mathew P.	Constable	98,231	377
Strueby, Nathaniel	Corporal	133,201	1,502
Strueby, Todd J.	Constable	121,253	1,151
Sullivan, Alissa A.	Human Resources Manager	129,820	1,795
Sulymka, Shelly K.	Sergeant	150,178	377
Swan, Katrina M.	Executive Director of Legal Services	184,534	2,600
Swetlikoff, William	Constable	115,896	377
Switzer, Frances A.	Communications Supervisor	108,803	-
Sywanyk, Leah	Constable	75,589	377
Ta, Minh	Infrastructure Support Analyst I	87,016	-
Tamaki, Kevin	Constable	128,051	377
Taylor, Kadine	Human Resources Consultant	85,983	-
Teale Sapach, Michelle	In-House Clinical Psychologist	110,182	-
Temple, Dale E.	Constable	132,423	391
Temple, Russell	Constable	135,887	8,572
Thackeray, Taylur A.	Communications Officer	92,300	-
Thacyk, Christopher	Corporal	130,368	1,866
Thompson, Scott B.	Sergeant	145,964	1,502
Thull, Nicole F.	Constable	114,140	377
Tien, Matthew	Crime Analyst	74,365	-
Tillotson, Sheldon W.	Corporal	136,475	811
Tomaschefski, Garth	Constable	130,303	377
Torres, Nizanne E.	Crime Analyst	65,885	-
Totten, Melissa	Communications Officer - Casual	77,219	-
Totten, Timothy	Service Desk Technician	77,867	-
Trithart, Kelly D.	Inspector	170,173	2,977
Trithart, Rylan K.	Constable	121,201	1,502
Tunison, Christopher J.	Corporal	139,052	741
Tunison, Peter J.	Constable	127,406	377
Turner, Jonathan	Constable	135,184	377
Ullrich, Darren H.	Facilities Supervisor	18,834	41,037

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Vachalackal, Vysagh	Payroll Clerk	57,154	-
Van Mulligen, Kyle P.	Constable	123,590	929
Vass, Shannon D.	Data Quality & Case Management Specialist	60,209	-
Veitch, Clinton	Corporal	134,967	377
Velmer, Justin J.	Garage Attendant	70,286	377
Venne, Renee L.	Constable	116,382	377
Verbeek, Kathrine A.	ICE Coordinator	60,076	-
Verbeek, Mark K.	Sergeant	138,752	377
Verma, Nidhi	Accounting Clerk II	70,242	-
Vibert, Wayne D.	Electronics Technician	104,549	377
Virgin, David J.	Staff Sergeant	152,402	1,502
Vogel, Terry T.	Service Desk Support Supervisor	92,127	-
Von Falkenhausen, Leonhard	Constable	118,123	377
Wade, Anthony	Constable	116,816	741
Wadsworth, John Paul	Constable	124,558	1,502
Wagner, Jeffrey W.	Inspector	171,967	4,377
Walker, Trent C.	Constable	96,885	377
Wall, Donna L.	Sergeant	145,479	377
Wallace, David	Constable	134,694	377
Walter, Bradley M.	Staff Sergeant	147,380	377
Wandler, Taylor C.	Constable	126,823	377
Wanke, Christopher D.	Corporal	131,841	1,502
Ward, Christopher 'Casey'	Sergeant	136,022	1,432
Warnar, Curtis	Constable	124,369	3,556
Warnke, Kelsey	Court Information Clerk - 12 HR	62,436	-
Watkins, Kaitlin D.	Constable	66,920	377
Weber, Caroline	Court Document Clerk	59,361	-
Weir, Trevor J.	Constable	115,949	377
Wendler, Cara	Administrative Assistant	68,185	-
Westaff, Jason	Constable	125,000	377
Westerman, Bryant A.	Sergeant	138,505	1,502
White, Zachary	Constable	135,040	1,712
Wiebe, Mitchel	Constable	130,528	741
Wiebe, Roger W.	Constable	127,049	377
Wild, Sheri K.	Sergeant	132,387	377
Wilkinson, Jason J.	Corporal	129,822	377
Wilkinson, Timothy R.	Constable	120,936	377
Williams, Karen R.	Strategic Analyst	92,639	-
Williams, Ryan	Constable	115,155	377
Willis, Lacey	Constable	87,617	377
Wilson, Lance G.	Constable	111,275	377

See accompanying notes.

**Employee Remuneration -
Regina Police Services**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Windjack, Jacy L.	Corporal	124,252	985
Wolfe, Scott M.	Sergeant	143,576	377
Wollbaum, Derek J.	Corporal	134,452	605
Wood, Correy D.	Constable	127,078	1,866
Wooley, Sean A.	Constable	126,017	1,502
Wright, Hugh R.	Mech Maintenance Caretaker	65,673	377
Wyatt, Steven R.	Corporal	132,425	1,502
Yadlowski, Dean E.	Staff Sergeant	151,477	1,502
Yee, Tony	Corporal	123,735	447
Young, Audra L.	Inspector	119,790	91,150
Young, Brad	Constable	122,970	377
Young, Kyla D.	Corporal	121,463	1,432
Young, Shaun A.	Corporal	143,342	1,432
Yu, Qiufang	Programmer Analyst	92,127	-
Zacharuk, Maria	Communications Officer - Casual	96,458	-
Zaharuk, Corey M.	Superintendent	76,379	106,084
Zanni, Reno E.	Automotive Technician	85,056	677
Ziegler, Jacalyn T.	Administrative Support Secretary	77,558	-
Zulyniak, Brittany	Constable	46,125	10,741

See accompanying notes.

Employee Remuneration - The Regina Exhibition Association Limited

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Adams, Lori	Account Executive, Trade and Consumer Events	75,178	-
Ambagaspitiye, Chaminda	Executive Chef	56,498	-
Bautista Coba, Walter	Chef de Partie	65,223	-
Bedell, Daniel	Assistant Manager, Fixed Assets and Maintenance	76,410	-
Benz Chicoine, Erin	Director, People Services	108,572	975
Bolen, Dale	Arena Operator	51,623	-
Bond, Travis	Procurement Specialist	50,625	781
Branscombe, Paula	Box Office Coordinator	17	52,319
Brinkworth, Tyson	Sport and Rec Program Specialist	56,361	1,649
Butt, Zunair	Surveillance Officer	51,071	-
Byrne, Alison	Manager, Corporate Partnership Activation	99,122	1,000
Carswell, Josh	Manager, IT	90,599	1,000
Churchill, Dean	Manager, Finance	119,780	-
Clifford, Monty	Manager, Occupational Health and Safety	59,328	647
Colbow, Dean	Planner Fixed Assets and Maintenance	66,701	-
Desautels, Jillian	Manager, Business Trade and Consumer Event Sales	78,876	998
DSouza, Kenneth	Manager, Banquets	57,284	5,945
Elles, Lawrence	Facility Engineer 1	64,831	-
Engel, Roberta	Vice President, Corporate Finance and Operations	195,535	4,600
Ezekwube, David	Facility Engineer Tech 4	61,566	-
Fink, Elvis	Unlicensed Trade Lead	64,968	-
Fink, Fred	Manager, Grounds and Conversions	97,740	777
Fischer, Gerry	Vice President, Commercial and Campus Development	118,046	4,200
Fisher, Raynelle	Manager, Sport Recreation and Tenants	79,400	-
Frank, Michael	Ground Patrol	53,683	-
Godlien, Darwin	Manager, Security and Parking	53,462	1,469
Goff, Ken	Grounds and Conversion Foreman	56,273	-
Gronick, Russel	Manager, Program Operations	74,208	-
Hedman Chernick, Nicole	Sport Recreation League Specialist	78,157	1,000
Henry, Jason	Surveillance Officer	54,354	-
Hiibner, Jeff	IT Support Professional	73,583	1,000
Hutchinson, Chris	Director, Sales	129,299	3,400

See accompanying notes.

Employee Remuneration - The Regina Exhibition Association Limited

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Ilijevski, David	Painter	63,345	-
Jackle, Sandra	Vice President, Corporate Development	173,831	4,600
Janeczko, Shirley	Manager, Agriculture	58,664	1,000
Jelinski, Peter	Manager, Events and Entertainment	50,032	-
Kardash, Clint	Electrician	94,567	-
Kiflemariam, Robel	Facility Engineer 1	61,369	-
Kirk, Candace	Business Process Specialist	59,927	1,000
Korfman, Joshua	Arena Operator	58,903	-
Lavallee, Reynold	Arena Operator Supervisor	50,887	-
Lichtenwald, Kaitlin	HR Consultant	65,403	902
Lloyd, Tyler	Director, Marketing and Communications	130,443	-
Loewen, Peter	Manager, Guest Experience and Op Support	79,006	474
Lofdahl, William	Vice President, Corporate Operations	83,744	1,523
Lowe, Reagan	Director, People Services	78,078	7,555
Manson, Scott	Director, Site and Facilities	131,150	799
Marchant, Kent	Ground Patrol	53,371	-
Marsh, Nicholi	Entertainment Specialist	55,613	540
McKay, Stuart	Scheduler SDOW 2	50,597	-
Middleton Machdanz, Degan	Manager, Outlets	40,425	10,243
Moats, Amy	Director, Guest Experience	104,364	-
Reid, Timothy	President CEO	286,423	9,000
Ross, Thomas	Surveillance Officer	55,321	-
Sampang, Romel	Sous Chef	76,369	-
Scott, Thomas	Assistant Manager, Custodial	58,871	-
Skulski, Dallas	Director, Finance	125,261	1,000
Sorrell, Trevor	Manager, Compensation Benefits and Scheduling	75,512	552
Stewart, Russell	Arena Operator Supervisor	52,298	-
Swan, Robert	Manager, Beverage	55,725	5,410
Tierney, Sinead	Executive Assistant	98,294	402
Van Der Velden, Lynda	FED Operations Coord SDOW	63,824	-
Volke, Ken	Financial Analyst	91,644	-
Wagner, Shane	Custodial Supervisor	50,358	-
White, Douglas	Ground Patrol	53,026	-
Wing-Pearce, Ronald	Surveillance Officer	53,946	-

See accompanying notes.

**Employee Remuneration -
Regina Public Library
For the Year Ended December 31, 2021
(in dollars)**

Employee Name	Employee Title	Remuneration	
		Regular	Other
Allen, Geoffrey	Director, Collections	113,064	-
Arora, Raman	Senior Developer	77,862	-
Barber, Jeff	Library Director / CEO	205,527	908
Bates-Hardy, Courtney	Events Coordinator	58,079	-
Bender, Kendra	Community Librarian	81,727	-
Black, Mark	Branch Manager	91,844	-
Blake, Wanda	Manager - Fund Development	49,025	46,350
Book, Brandi	Marketing and Communications Consultant	75,406	-
Borges, Robert	Director, Information Technology	115,870	-
Bryant, Marilyn	Accounting Technician	55,415	-
Butcher, Amy	Community Librarian	78,074	-
Cammer, Jessica	Lead, Children's & Young Adult Collections	85,277	-
Campbell, Erin	Digital Communications Coordinator	52,632	-
Chauhan, Kanti	Systems Administrator	67,690	-
Christensen, Amber	Executive Director, Central Library	119,992	-
Dedecker, Bev	Human Resources Administrator	69,390	-
Deiana, Donna	Senior Human Resources Consultant	51,100	10,168
Demitor, Jeff	Director, Digital Service Innovation	115,870	5,281
Dmytrow, Jaleesa	Workstation Administrator	55,856	-
Duguid, Laura	Physical Plant Clerk	50,160	-
Ekvall, Terri	Customer Service Supervisor	70,829	-
Fearon, Alyssa	Director, Dunlop Art Gallery	115,286	-
Freitag, Leah	Customer Service Supervisor	59,740	-
Gordon, Cerys	Lead, Collections	85,277	-
Hammond, Jason	Branch Head - Regent Place	87,114	-
Hawkesford, Colleen	Director, Marketing and Communications	115,870	5,156
Hesselink, Paula	Director, People and Culture	140,782	-
Hill, Eric	Coordinator, Collections and Digital Engagement	61,916	-
Hintz, Kimberley	Branch Manager	101,844	-
Ivanov, Aleksandr	Cloud Computing Specialist	69,045	-
Jacobs, Taylor	Accounting and Payroll Analyst	65,148	-
James, Sarah	Special Projects Librarian	73,481	2,384
Jones, Carol	Customer Service Supervisor	75,204	-

See accompanying notes.

**Employee Remuneration -
Regina Public Library**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Jonsson, Tomas	Curator, Moving Image & Performance	74,161	-
Klenk, Brian	Director, Facilities Infrastructure & Services	115,870	5,258
Kruger, Gail	Executive Director, Finance and Strategy	150,637	7,154
Kujawa, B. Ivy	Literacy Programmer	62,426	-
Lane, Beth	Acquisitions Supervisor	73,476	-
Lavallee, Clarissa	Senior Public Service Clerk	51,265	-
Lawton, Linnea	Branch Manager	85,156	-
Lee, Lorne	Reference Assistant	52,514	-
MacKenzie, Nancy	Director, Community Engagement and Programming	145,946	6,438
Martin, Cheryl	Senior Public Service Clerk	51,533	-
McDonald, Kimberley	Branch Manager	108,708	-
McDonald, Margie	Manager, Finance	112,366	-
McFadzean, Jonah	Reference & Programming Assistant	63,814	-
McKenna, Julie	Deputy Library Director	69,914	159,516
McLeod, Patti-Lynne	Outreach Services Librarian	84,817	-
Meegan, Aidan	Department Head	63,474	7,292
Mennear, Terri	Lead, Children's Programming	85,277	-
Mitchell, Dale	Cleaning Services Supervisor	77,586	-
Mohl, Wendy	Human Resources Consultant	69,390	2,883
Murphy Balkwill, Katie	Marketing and Communications Consultant	64,421	240
Neal, Anthony	Community Librarian	76,353	26,316
Niedermayer, Joan	Executive Office Liaison	43,253	99,009
Parker, Heather	Library Assistant	63,790	-
Peart, Wendy	Curator of Education and Community Outreach	85,360	-
Pillipow, Janice	Senior Public Service Clerk	51,874	-
Pinel, Maj	Business Analyst	50,947	158
Pirie, Scott	Cataloguer	55,985	-
Pitman, Sarah	Arts Educator	55,321	-
Ponda, Hardik	Junior Developer	57,891	279
Quintin-Cuddington, Gloria	Cataloguing and Processing Supervisor	73,590	-
Reynish, Lynn	Lead, eServices	79,036	-
Rogoschewsky, Tanya	Lead, Adult and YA Programming	68,318	-
Sackville, Hannah	Executive Assistant	55,134	-
Sandic, Alisa	Senior Public Service Clerk	51,589	-
Saunderson, Kevin	Executive Director, Service Innovation	160,517	-

See accompanying notes.

**Employee Remuneration -
Regina Public Library**
For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Saxby, Angie	Payroll Administrator	67,690	-
Schenk, Warren	Cataloguer	55,985	-
Selinger, Jaret	Network Administrator	73,232	-
Shankowsky, Shirley	Senior Public Service Clerk	51,337	-
Shepherd, Jo	Branch Head - Albert	78,409	-
Sinclair, Wendy	Indigenous Services Advisor	80,483	-
Stafford, Trudi	Lead, Collections	85,277	-
Stecyk, Cathy	Library Assistant	63,587	-
Van De Bon, Mary Lou	Customer Service Supervisor	71,236	-
Vantour, Josie	Literacy Programmer	62,210	-
Veitch, Greg	Building Operator	53,283	-
Webb, Andrew	Customer Service Supervisor	71,148	-
Webb, Kaiti	Reference & Programming Assistant	63,645	-
Weisensel, Lisa	Manager, Budget and Business Process	112,681	9,801
Wittlieb, Erika	Assessment Librarian	79,415	-
Xie, Tim	Business Service Specialist	74,068	-

See accompanying notes.

Employee Remuneration - Buffalo Pound Water Treatment Corporation

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Anderson, Aaron E.	Senior Operator	106,288	-
Barth, Robin M.	Senior Laboratory Technician	96,908	950
Berezowski, Eugene	Plant Foreman	119,810	-
Couzens, Carter J.	Laboratory Technician	87,074	-
Dlugan, Allan B.	Project Manager	128,169	-
Drake, Steve	Senior Operator	108,077	950
Elegbede, Babajide B.	Laboratory Technician	86,207	950
Farago, Keith	Journeyman Maintenance	90,533	-
Forbes, Eric M.	Carbon Regeneration Operator/Shift Maintenance	76,289	-
Fradette, Shane G.	Senior Operator	113,446	950
Friesen, Brian	Senior Operator	11,311	39,234
Gahra, Harjinder	Manager, Maintenance and Engineering	150,768	950
Gardiner, Heather A.	Lab Management System and Special Projects Coordinator	96,730	-
Guillaume, Keith M.	Manager, Operation and Safety	145,098	-
Gusa, Steven B.	Journeyman Maintenance	90,153	-
Hanning, Nevin	Senior Operator	20,269	50,435
Hoppenreys, Brian	Senior Operator	106,546	-
Huel, Jared A.	Senior Electrician	99,238	950
Johnson, Ryan C.	President and CEO, Buffalo Pound Water	190,289	3,900
Kardash, Blair	Manager, Water Lab and Research	121,939	713
Koch, Kevin	Maintenance Foreman	130,731	950
Lee, Joey J.	Carbon Regeneration Operator/Shift Maintenance	80,930	-
Lesperance, Angie M.	Labourer	55,502	950
Ludwar, Darwin	Labourer	54,498	-
Ludwar, Derek R.	Journeyman Maintenance	85,082	-
MacDiarmid, Aaron N.	Senior Industrial Mechanic	99,281	-
Mackey, Braydon S.	Relief Operator/Maintenance Person	109,734	950
Meili, Shaun	Senior Operator	108,637	950
Nikolejsin, Jeffrey J.	Carbon Regeneration Operator/Shift Maintenance	90,205	-
Oleniuk, Cole E.	Carbon Regeneration Operator/Shift Maintenance	72,759	-

See accompanying notes.

Employee Remuneration - Buffalo Pound Water Treatment Corporation

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Selensky, Christopher P.	Laboratory Technician	45,575	6,955
Short, Daniel K.	Carbon Regeneration Operator/Shift Maintenance	102,780	950
Stanhope, Garry	Senior Instrumentation Tech.	107,130	950
Strauss, Austin C.	Relief Operator/Maintenance Person	51,405	-
Wilkinson, Laurie M.	Office Manager, Buffalo Pound Water Treatment Plant	75,091	950
Wohlberg, Scott L.	Journeyman Maintenance	88,991	950
Zubkow, Joshua J.	Relief Operator/Maintenance Person	85,787	950

See accompanying notes.

Employee Remuneration - Economic Development Regina Inc.

For the Year Ended December 31, 2021

(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Beaudry-Mellor, Tina	Chief Economic Growth Officer	119,327	-
Bonk, Christopher	Marketing & Communications Senior Manager	91,564	4,117
Bradshaw, Megan	Visitor Experience Manager	68,985	2,732
Delgaty, Gillian	Marketing Strategist	61,500	-
Galloway, Chelsea	Chief Tourism & Visitor Growth Officer	81,016	-
Houk, Aubrie	Human Resources & Operations Manager	56,000	538
Lee, John	President & CEO	183,990	-
Manz, Brendan	Events & Conventions Business Development Manager	73,225	2,175
Michalycia, Karastin	Chief Finance & Operations Officer	62,500	-
Michell, Kerri	Chief Brand Officer	56,661	12,745
Musleh, Shaadie	Strategic & Competitive Intelligence Senior Manager	47,177	7,854
Pham, Ly	Entrepreneurship & Strategic Initiatives Director	72,811	12,116

See accompanying notes.

Employee Remuneration - Regina Downtown Business Improvement District

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Bodnar, Bonny L.	Office Manager	59,079	3,326
Mitchell, Nelson	Operations Manager	59,079	3,326
Veresuk, Judith C.	Executive Director - Regina Downtown	112,943	8,963

See accompanying notes.

Employee Remuneration - Regina Warehouse Business Improvement District

For the Year Ended December 31, 2021
(in dollars)

Employee Name	Employee Title	Remuneration	
		Regular	Other
Gibbons, Leasa D.	Executive Director, Regina Warehouse	81,994	-
Kitsch, Deidre D.	Marketing Manager	50,553	-

See accompanying notes.

Notes to Employee Remuneration

For the Year Ended December 31, 2021

(in dollars)

Note 1

Employee remuneration has been reported in accordance with Subsection 9(a) of *The Cities Regulations*. Employee remuneration has been separately identified as that paid under City Council authority and noted in the Public Accounts as General Municipal, Regina Police Services (Board of Police Commissioners authority), Regina Exhibition Association Limited, Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina Inc., Regina Downtown Business Improvement District and Regina Warehouse Business Improvement District.

Note 2

Employee title represents the employment title of the employee as at December 31, 2021 or at date of termination.

Note 3

Information is included for those employees earning \$50,000 or more. “Other Remuneration” may include vacation credits, sick credits, allowances, membership fees of \$1,000 or greater, and/or amounts paid to an employee upon termination. “Regular Remuneration” includes all remuneration paid other than that included in “Other Remuneration”, and includes any remuneration, such as retroactive pay, relating to prior years paid in 2021.

Expenditures

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Expenditures - City of Regina

For the Year Ended December 31, 2021

(in dollars)

Payee	General Municipal	Police	Total
101051161 Saskatchewan Ltd.	-	462,660	462,660
101125911 Saskatchewan Ltd.	72,504	-	72,504
101141214 Saskatchewan Ltd.	134,614	276	134,890
102024265 Saskatchewan Ltd.	97,332	-	97,332
102059648 Saskatchewan Ltd.	379,772	-	379,772
102126744 Saskatchewan Ltd.	152,036	-	152,036
1435222 Alberta Ltd.	87,006	-	87,006
1647019 Ontario Inc.	57,222	-	57,222
2201 - 1st Avenue Holdings Ltd.	-	59,330	59,330
3M Canada Company	61,650	-	61,650
49 North Lubricants Ltd.	75,875	-	75,875
611575 Saskatchewan Ltd.	75,000	-	75,000
855 Park Street Properties Limited	156,876	-	156,876
911 Supply & Adventure	504	57,693	58,197
9110-0420 Quebec Inc.	265,778	-	265,778
A-1 Rent-Alls Ltd.	94,487	-	94,487
ABC Central Towing	102,423	2,151	104,574
Access Communications Co-operative Ltd.	50,436	16,952	67,388
Access Information Management of Canada, ULC	18,500	63,505	82,006
Accurate Excavating Inc.	123,516	-	123,516
Accurate HD Ltd.	3,923,059	-	3,923,059
Acklands-Grainger Inc.	196,067	3,751	199,818
Action Sewer & Drain Services	84,128	6,686	90,814
Active Network	67,849	-	67,849
Adlo Electric Motor Repair Ltd.	65,944	-	65,944
Advanced Waste Solutions	69,117	-	69,117
AECOM Canada Ltd.	1,594,087	-	1,594,087
AET Group Inc.	91,250	-	91,250
All-Pro Environmental Contracting Ltd.	153,971	-	153,971
ALS Canada Ltd.	173,569	-	173,569
Alton Tangedal Architect Ltd.	585,261	-	585,261
Altus Group Limited	93,780	-	93,780
Amazon	69,162	35,524	104,686
Andrew Sheret Limited	73,205	-	73,205
Anisoft Group Inc.	14,730	95,283	110,013
Applied Information Inc.	631,924	-	631,924
ASL Paving Ltd.	6,260,223	-	6,260,223
ASM Corrosion Control	781,747	-	781,747
AssetWorks LLC.	252,279	-	252,279
Associated Engineering (Sask) Ltd.	719,466	-	719,466
Associated Fire Safety Group Inc.	309,727	-	309,727
Astrographic Industries Ltd.	166,628	-	166,628
Atap Infrastructure Management Ltd.	84,592	-	84,592
ATS Traffic - Saskatchewan Ltd.	105,784	773	106,557
Avis Budget Group	216,979	-	216,979
Axon Public Safety Canada Inc.	-	144,282	144,282
Baker Transit Parts Inc.	628,586	-	628,586

See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2021

(in dollars)

Payee	General Municipal	Police	Total
Barricades And Signs Ltd.	191,499	-	191,499
Bennett Dunlop Ford	82,256	92,102	174,358
BLS Asphalt Inc.	844,801	4,011	848,812
Bobcat of Regina Ltd.	58,885	-	58,885
Boss Lubricants	135,706	-	135,706
Bot Corp.	63,060	-	63,060
Boyd Excavating Ltd.	5,057,693	-	5,057,693
Boyden Calgary Inc.	52,338	-	52,338
Brandt Tractor Ltd.	261,723	-	261,723
Brett-Young Seeds Ltd.	135,864	-	135,864
Brink's Canada Ltd.	68,357	-	68,357
Brown Communications Group	747,353	-	747,353
BRS Innovations Inc.	-	105,277	105,277
Buckingham Security Services Ltd.	87,421	-	87,421
Buffalo Pound Water Treatment Corporation	18,683,309	-	18,683,309
Bureau Veritas Canada (2019) Inc.	68,835	-	68,835
Busch Systems International Inc.	356,470	-	356,470
C.L.C. Building Solutions Inc.	12,208,523	-	12,208,523
Calian Ltd.	-	239,032	239,032
Cana Energy Ltd.	1,429,159	-	1,429,159
Canada Post Corporation	792,306	348	792,654
Canadian Dewatering LP	75,537	-	75,537
Canadian Linen And Uniform Service	101,537	15,274	116,811
Canadian Municipal Network on Crime Prevention	53,455	-	53,455
Canadian National Railway Company	84,708	-	84,708
Canadian Pacific Railway Company	194,790	-	194,790
Canadian Tire Store	51,061	8,310	59,371
Cansel Survey Equipment Inc.	89,407	-	89,407
Capital Ford Lincoln Inc.	1,153,058	707,597	1,860,655
Capital GMC Buick Cadillac Ltd.	229,731	60,703	290,434
Capital Petroleum Service Ltd.	80,756	646	81,402
Carlyle And Company Ltd.	183,063	-	183,063
Cary's Trenching & Trucking Ltd.	186,349	-	186,349
CBS Contracting Inc.	5,563,050	-	5,563,050
CDW Canada	32,072	22,565	54,637
CentralSquare Canada Software Inc.	108,380	-	108,380
Cervus Equipment	50,381	-	50,381
Cherwell Software LLC	75,838	-	75,838
Choice Electrical Supply Ltd.	100,996	22	101,018
Cindercrete Products Ltd.	97,763	-	97,763
CIR Commercial Realty Inc.	220,957	-	220,957
City of Prince Albert	-	53,841	53,841
City of Saskatoon	125	129,655	129,780
Cityview	152,914	-	152,914
Clean Brite Services Regina Ltd.	106,965	-	106,965
Cleartech Industries Inc.	111,677	-	111,677
Clifton Engineering Group Inc.	87,949	-	87,949
Colliers International Regina	205,886	-	205,886

See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2021

(in dollars)

Payee	General Municipal	Police	Total
Commercial Truck Equipment Corp.	1,733,621	-	1,733,621
Compugen Inc.	-	61,724	61,724
Concept3 Business Interiors Ltd.	599,834	-	599,834
Conduent Business Services Canada, Inc.	299,426	-	299,426
Convergint Technologies Ltd.	37,325	276,658	313,983
Cooper Tools & Equipment Warehouse Ltd.	51,970	-	51,970
Creative Display	54,476	-	54,476
Creative Door Services Ltd.	80,768	9,290	90,057
CRL Engineering / 101150419 Saskatchewan Ltd.	386,666	-	386,666
Croft Aggregates Limited	89,563	-	89,563
Crown Shred & Recycling	522,886	-	522,886
CSI Leasing Canada Ltd.	631,831	-	631,831
Cubbon Advertising	243,575	-	243,575
Cummins Canada ULC	1,312,078	6,531	1,318,609
Davies Excavating Ltd.	91,053	-	91,053
Daytech Limited	64,745	-	64,745
DC Strategic Management	101,081	45,919	147,000
DD West LLP	83,433	-	83,433
Dell Canada Inc.	43,266	29,823	73,089
Dell Financial Services Canada Ltd.	226,469	-	226,469
Deloitte LLP	225,850	-	225,850
Denny Forbes Construction Inc.	143,235	-	143,235
Diameter Services Inc.	267,188	-	267,188
Dilawri Group of Companies	-	94,227	94,227
Dillon Consulting Limited	286,674	-	286,674
Dk Concrete Innovations Ltd.	58,925	-	58,925
DK Prime Construction Ltd.	212,512	-	212,512
Donald Luxton & Associates Inc.	85,650	-	85,650
Drive Products Inc.	78,063	-	78,063
Dudar, Lance	-	54,498	54,498
E. Lees & Associates Consulting Ltd.	61,735	-	61,735
Early's Farm & Garden Centre	57,929	-	57,929
ECL Fiberglass Manufacturing Inc.	63,952	-	63,952
Econolite Canada Inc.	800,454	-	800,454
Ed's Backhoe Service Inc.	123,639	-	123,639
EECOL Electric Ltd.	211,645	-	211,645
EH Price Sales Ltd.	91,711	-	91,711
EMCO Corporation	834,256	-	834,256
Emterra Environmental	949,256	-	949,256
Enerflex Ltd.	171,476	-	171,476
EPCOR Utilities Inc.	12,331,835	-	12,331,835
ESRI Canada Ltd.	169,756	21,964	191,720
ESTI Consulting Services	93,280	-	93,280
Evolution Audio Visual	168,667	-	168,667
Executive Protection Services	67,525	-	67,525
Facebook	86,877	-	86,877

See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2021

(in dollars)

Payee	General Municipal	Police	Total
Family Service Regina Inc.	261,508	3,055	264,563
Federated Co-operatives Limited	165,429	-	165,429
Federation of Canadian Municipalities (FCM)	91,101	-	91,101
Fer-Marc Equipment Ltd.	264,237	-	264,237
Fer-Pal Construction Ltd.	5,743,624	-	5,743,624
Finning (Canada), A Division Of Finning International	153,079	-	153,079
FirstCanada ULC	3,818,365	-	3,818,365
Fleetmind Seon Solutions Inc.	68,464	-	68,464
Flocor Inc.	842,940	-	842,940
Fort Garry Industries Ltd.	78,534	-	78,534
Frequency Foundry Inc.	98,513	-	98,513
Fries Tallman Lumber (1976) Ltd.	116,843	-	116,843
Frontline Outfitters Ltd.	85,371	3,621	88,993
G N Johnston Equipment Co. Ltd.	174,869	-	174,869
GDI Services (Canada) LP	74,326	6,126	80,452
Gear Centre Group	263,053	-	263,053
Geiger, Rita & Mark	349,249	-	349,249
Geigers Fence Erectors Ltd.	92,972	5,465	98,437
General Body & Equipment Ltd.	60,780	-	60,780
GFL Environmental Inc.	417,342	294	417,636
GIRO Inc.	132,003	-	132,003
Goodyear Canada Inc.	184,351	-	184,351
Graham Construction and Engineering LP	9,359,975	-	9,359,975
Graham's Tire Service Ltd.	127,218	1,186	128,404
Granicus, LLC	111,937	-	111,937
Gravel Agency Inc.	-	121,250	121,250
Grayshift, LLC	-	57,973	57,973
Green Drop Lawns Ltd.	329,187	-	329,187
Gregg Distributors Ltd.	57,063	-	57,063
Group2 Architecture Interior Design Ltd.	106,289	-	106,289
Groupe Techna Inc.	51,495	-	51,495
Growing Young Movers (GYM) Youth Development Inc.	61,702	-	61,702
Hansen Banner, LLC	113,441	-	113,441
Harvard Property Management Inc.	158,839	-	158,839
HBI Office Plus Inc.	72	165,190	165,263
HCMA Architecture + Design	172,628	-	172,628
Hipperson Construction	3,840,517	-	3,840,517
Honeywell Ltd.	-	139,295	139,295
Hornoi Leasing Ltd.	132,479	-	132,479
Huron Advisors Canada Limited	89,040	-	89,040
Husky Oil Marketing Company	3,038,859	-	3,038,859
HVAC Service/101004487 Saskatchewan Ltd.	28,671	28,457	57,127
HydroX Services Inc.	328,969	-	328,969
ICON Construction Ltd.	102,320	-	102,320
Iconix Waterworks Limited Partnership	397,738	-	397,738
ILES Electric Ltd.	40,629	79,089	119,718

See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2021

(in dollars)

Payee	General Municipal	Police	Total
Imaginit Technologies	95,040	-	95,040
Impact Printers	61,168	-	61,168
Independent Construction Management Inc.	878,793	-	878,793
Industrial Alliance	723,412	-	723,412
Industrial Restoration Services Ltd.	50,748	-	50,748
Indy Costruction Management Ltd.	261,799	-	261,799
Infor (Canada) Ltd.	142,804	-	142,804
Information Services Corporation	102,099	156	102,255
Information Technology Consultants Ltd. (ITC)	178,231	-	178,231
Info-Tech Research Group Canada Inc.	94,990	-	94,990
Inland Aggregates, A Division of Lehigh Hanson Mat	2,097,508	-	2,097,508
Innovyze Inc.	107,666	-	107,666
Insight Canada Inc.	106,750	-	106,750
Insituform Technologies Ltd.	8,212,980	-	8,212,980
Integrated Distribution Systems LP	97,196	-	97,196
Intelligence House Ltd.	71,486	-	71,486
Intergraph Canada Ltd.	-	627,297	627,297
International Property Tax Institute	50,209	-	50,209
International Transportation Assessment Solutions	94,683	-	94,683
Interprovincial Traffic Services Ltd.	68,460	-	68,460
IPL Inc.	183,084	-	183,084
Iron Max Fitness Ltd.	77,157	8,338	85,495
J&D Penner Ltd.	419,923	-	419,923
J.J. MacKay Canada Ltd.	87,326	-	87,326
JR's Welding Ltd.	140,315	-	140,315
Kal Tire	119,810	29,198	149,008
Ken Dormuth Trucking Ltd.	139,108	-	139,108
Kenco Engineering Inc.	51,743	-	51,743
KF Aggregates Inc.	427,685	-	427,685
KGS Group	217,287	-	217,287
Kleysen Group Ltd.	542,056	-	542,056
Konica Minolta Business Solutions (Canada) Ltd.	91,115	-	91,115
Kontzamanis Graumann Smith MacMillan Inc.	96,400	-	96,400
Kreate Architecture and Design Ltd.	434,921	-	434,921
KTI Limited	578,269	-	578,269
Lafarge Canada Inc.	157,627	-	157,627
Loraas Disposal South Ltd.	3,434,403	10,693	3,445,096
MacKay & McLean Barristers & Solicitors	473,677	-	473,677
Mainline Fleet Service Ltd.	208,642	-	208,642
Majestic Air Inc.	40,632	24,387	65,019
Man's Garage Inc.	282,734	-	282,734
Manulife Financial	851,227	-	851,227
Manulife, The Manufacturers Life Insurance Company	3,394,229	903,435	4,297,664
Marsh Canada Ltd.	1,832,756	-	1,832,756
Martin & Levesque (1983) Inc.	56,299	37,496	93,796

See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2021

(in dollars)

Payee	General Municipal	Police	Total
McAsphalt Industries Ltd.	170,348	-	170,348
McDougall Gauley LLP	211,650	113,000	324,650
Medteq Solutions CA Ltd.	56,336	-	56,336
Mega Tech	-	77,454	77,454
Mercury Earth Coring Ltd.	89,901	-	89,901
Mertz (MJ) Holdings Ltd.	268,638	-	268,638
Microsoft Corporation	753,256	483,275	1,236,532
Millarke Consulting Corp.	108,566	-	108,566
Millbrook Tactical Inc.	-	267,602	267,602
Ministry of Finance	641,608	40,116	681,724
MioVISION Technologies Inc.	55,117	-	55,117
MLT Aikins LLP	716,586	5,475	722,061
MNP LLP	346,412	-	346,412
Mobius Benefit Administrators Inc.	145,230	-	145,230
Moneris	207,942	-	207,942
Morsky Construction Ltd.	88,395	-	88,395
Motorola Solutions Canada Inc.	147,225	754,181	901,406
Mottech Water Management Ltd.	114,244	-	114,244
MPATH Engagement Inc.	91,657	-	91,657
MPE Engineering Ltd.	256,920	-	256,920
MuddRuckers Inc.	167,401	-	167,401
Mustang Construction Ltd.	76,092	-	76,092
MVA Power Inc.	61,714	-	61,714
Namerind Housing Corporation	94,388	-	94,388
Napa Auto Parts	79,170	13,645	92,815
Nekurak Construction Ltd.	53,000	-	53,000
Neptune Security Services Inc.	520,515	-	520,515
NICE Systems Canada Ltd.	-	52,428	52,428
Nova Bus, A Division of Prevost Car Inc.	1,941,874	-	1,941,874
Nova Paving (Sask) Limited	8,975,659	-	8,975,659
Nutrien Ag Solutions (Canada) Inc.	165,980	-	165,980
Oakcreek Golf & Turf LP	307,553	-	307,553
Optiv Canada Inc.	-	296,980	296,980
Oracle Canada ULC	1,396,359	-	1,396,359
P3Architecture Partnership	1,269,255	-	1,269,255
PAR Consultants & Counsellors	54,029	630	54,659
Paradise LeisureScapes	66,977	-	66,977
Payment in Motion Inc.	169,972	-	169,972
PCL Construction Management Inc.	13,799,380	-	13,799,380
Penta Protective Coatings Ltd.	377,765	-	377,765
Pictometry Canada Corp.	80,973	-	80,973
Postage By Phone	280,000	-	280,000
Postmedia Networks Inc.	96,147	104	96,251
Powerland Computers	126,838	176,292	303,130
Prairie Psychology Services	28,935	84,810	113,745
Prevost Car Inc.	429,952	-	429,952

See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2021

(in dollars)

Payee	General Municipal	Police	Total
Printwest Ltd.	59,561	59	59,620
Provincial Capital Commission	134,470	-	134,470
Quorex Construction Services Ltd.	1,045,344	-	1,045,344
R & D Paving & Landscaping	56,494	-	56,494
Rampart International	-	174,224	174,224
Receiver General for Canada	10,566,476	2,929,315	13,495,791
Redhead Equipment	2,207,252	-	2,207,252
Regina Civic Employees' Long Term Disability Plan	660,205	-	660,205
Regina Civic Employee's Superannuation & Benefit Plan	16,103,317	-	16,103,317
Regina Downtown Business Improvement District (RDBID)	76,350	-	76,350
Regina Exhibition Association Ltd.	3,159,517	10,690	3,170,207
Regina Fasteners & Tools Ltd.	73,265	-	73,265
Regina Humane Society Inc.	1,474,117	-	1,474,117
Regina Lakeview Community Association Inc.	63,860	-	63,860
Regina Mobile Wash	76,539	-	76,539
Regina Plumbing and Heating Inc.	135,164	-	135,164
Regina Police Association	-	65,367	65,367
Regina Police Pension Plan (Debt Repayment)	4,217,580	-	4,217,580
Regina Public School Board	393,744	49,034	442,778
Regina Treaty/Status Indian Services, Inc.	134,041	1,000	135,041
Remco Memorials Ltd.	54,331	-	54,331
Republic Architecture Inc.	103,884	-	103,884
Residex Canada Inc.	114,580	-	114,580
Rocky Mountain Phoenix	1,251,063	-	1,251,063
Rodmar Enterprises Ltd.	215,714	-	215,714
Rogers Communications	53,625	171	53,797
rSolutions	-	357,740	357,740
RYKO Telecommunications	57,227	9,352	66,579
Safe Roads Highway Products Manitoba Inc.	251,942	-	251,942
Saskatchewan Government Insurance (SGI)	1,361,720	294,284	1,656,004
Saskatchewan Health Authority	41,518	14,880	56,398
Saskatchewan Housing Corporation	121,864	-	121,864
Saskatchewan Lotteries Trust Fund	89,215	-	89,215
Saskatchewan Roughrider Football Club	1,029,714	-	1,029,714
Saskatchewan Urban Municipalities Association (SUMA)	102,745	-	102,745
Saskatchewan Workers' Compensation Board	3,433,693	-	3,433,693
SaskEnergy	1,920,801	104,236	2,025,036
SaskPower Corporation	11,271,964	396,598	11,668,562
SaskTel	1,867,983	810,330	2,678,313
Security Resource Group Inc.	145,937	-	145,937
SEPW Architecture Inc.	170,849	-	170,849
Shermco Industries Canada Inc.	54,809	-	54,809
Sherwin-Williams Canada Inc.	220,134	-	220,134
Sigma Safety Corp.	906	65,156	66,062
Site Management Services Regina Inc.	1,060,721	-	1,060,721
Siteone Landscape Supply Ltd.	162,442	-	162,442

See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2021

(in dollars)

Payee	General Municipal	Police	Total
SLR Consulting (Canada) Ltd.	51,769	-	51,769
Smart City ITS Sales Ltd.	79,456	-	79,456
SMS Equipment Inc.	1,165,508	-	1,165,508
Source Atlantic Limited	73,630	-	73,630
Souris Valley Industries (1977) Ltd.	93,150	-	93,150
South Country Equipment Ltd. (SCE)	432,893	-	432,893
Southern Asphalt Services Ltd.	339,422	-	339,422
SPI Health and Safety Inc.	78,793	-	78,793
Stantec Architecture Ltd.	176,313	-	176,313
Stantec Consulting Ltd.	986,445	-	986,445
Star Diamond Tools Inc.	50,734	-	50,734
Stevenson Industrial Refrigeration Ltd.	51,563	-	51,563
Streamline Contracting Ltd.	1,785	52,814	54,598
Suncor Energy Products Partnership	7,800,079	-	7,800,079
Superior Truck Equipment Inc.	2,455,062	-	2,455,062
Supreme Basics	131,471	576	132,047
Sustainability Solutions Group Workers Cooperative	223,903	-	223,903
Swerdna Services Ltd.	719,161	-	719,161
Swish-Kemsol	-	55,738	55,738
Terra Developments Inc.	13,103,552	-	13,103,552
Tetra Tech Canada Inc.	182,498	-	182,498
TG Marketing	47,020	32,505	79,525
The Canada Life Assurance Company	568,085	-	568,085
The Canadian Corps of Commissionaires	1,150,067	338,381	1,488,448
The Global Transportation Hub	3,006,543	-	3,006,543
The Home Depot	78,937	7,767	86,705
The Soleman Footwear Co.	244	61,932	62,176
The Target Retirement Income Plan for Regina Police	-	5,948,146	5,948,146
The Truck Outfitters Inc.	186,904	-	186,904
The Wireless Age	173,346	46,473	219,820
Thomson Reuters Canada	36,523	45,744	82,267
TMS International	539,383	-	539,383
Trapeze Group	88,298	-	88,298
Truck Outfitters Canada Inc.	77,033	-	77,033
Twin Eagle Resource Management Canada, LLC.	512,572	-	512,572
Tymark Construction Ltd.	320,623	-	320,623
Uline Canada Corporation	80,894	34,904	115,797
Ulmer Construction Inc.	127,734	-	127,734
ULS Maintenance & Landscaping Inc.	94,330	-	94,330
Uni-Jet Industrial Pipe Ltd.	4,445,504	-	4,445,504
University of Regina	154,544	70,074	224,618
Vallen	54,057	1,363	55,420
Veritive Canada ULC	324,899	-	324,899
W F Botkin Construction Ltd.	1,232,521	-	1,232,521
Wachs Canada Ltd.	227,283	-	227,283

See accompanying notes.

Expenditures - City of Regina

For the Year Ended December 31, 2021

(in dollars)

Payee	General Municipal	Police	Total
Walter's Industrial Mechanical Ltd.	38,031	22,468	60,499
Wappel Construction Co. Ltd.	10,659,924	-	10,659,924
Warner Truck Industries Ltd.	481,265	657	481,922
Waterboy Supply Centre Ltd.	76,599	-	76,599
WBM Technologies Inc.	123,839	2,614	126,453
Weber Supply Company Inc.	215,745	13,621	229,366
Westcon Equipment & Rentals Ltd.	102,020	-	102,020
Western Canada IC Bus Inc.	978,357	-	978,357
Western Electrical Management Ltd.	206,700	-	206,700
Westridge Construction Ltd.	10,514,179	26,208	10,540,387
WestVac Industrial Ltd.	109,579	-	109,579
Wilco Contractors Southwest Inc.	1,227,265	-	1,227,265
Willows Wellsch Orr & Brundige LLP	1,447,376	-	1,447,376
Wil-Tech Industries Ltd.	73,556	-	73,556
Wind & Sun Protection Inc.	91,795	-	91,795
Wingert Construction Ltd.	1,319,295	-	1,319,295
Wolseley Waterworks Group	600,420	-	600,420
Wood Cogger Ltd.	655	114,582	115,237
Workforce Software, LLC	219,793	-	219,793
WSP Canada Inc.	239,707	-	239,707
Yastremski Associates Inc.	566,308	-	566,308
Zacaruk Consulting Inc.	137,568	-	137,568

See accompanying notes.

Expenditures - The Regina Exhibition Association Limited

For the Year Ended December 31, 2021

(in dollars)

Payee	Total
Acuren Group Inc.	163,746
All-Rite Mechanical Ltd.	133,294
BFL CANADA Insurance Services Inc.	190,266
Bunzl Cleaning and Hygiene	60,639
Canadian Linen and Uniform Service Co.	70,377
Canadian Professional Rodeo Association	54,448
Canadian Western Agribition	144,238
CIR Commercial Realty Inc.	75,519
City of Regina	2,289,117
Coca Cola Refreshments Canada Company	199,429
Concord Consulting Corporation	58,959
Coney Island Poutine	64,586
Creative Concepts Event and Design	101,408
Creos Experts-Conseils Inc.	85,484
CS Rodeo Company Inc.	107,121
Deborah Rush	78,967
Delco Automation Inc.	146,736
Event Staff Canada	137,523
Forward Revenue Inc.	71,034
Fusion Talent Group	71,400
Futbol Club Regina	50,000
GFS Prairies Inc.	235,447
Grand & Toy Limited	53,534
Greenwave Innovations Inc.	66,600
Hotel Saskatchewan Regina	51,111
HVAC Sales (1997) Ltd.	103,896
IKS Media & Technology Ltd.	224,603
Insight Canada Inc.	293,577
ITC Information Technology Consultants Ltd.	70,851
Kaleidoscope Productions Inc.	52,010
Kenora Management Group	162,692
Key Food Equipment Services	60,352
KGS Group	195,456
Kone Inc.	119,457
Konica Minolta Business Solutions (Canada) Ltd.	97,886
Kronos Canadian Systems	123,711
Loraas Disposal	163,415
Madazen Foods Inc.	130,511
McDougall Gauley LLP	195,435
MLT Aikins LLP	78,275
Nite Staging & Sound	55,195

See accompanying notes.

Expenditures - The Regina Exhibition Association Limited

For the Year Ended December 31, 2021

(in dollars)

Payee	Total
North Central Community Association Inc.	60,659
Omni Sport Inc.	170,203
On Tap Bar Service	54,858
Phoenix Advertising Group	271,997
R.W.D.S.U.	175,350
Raven Roofing (Sask) Ltd.	58,560
Regina Pats Hockey Club	228,303
Regina Plumbing & Heating	78,666
Restorex	102,146
Richard Swallow	88,168
Russell Hendrix Foodservice Equipment	64,992
Sask Workers' Compensation Board	166,517
Saskatchewan Recreational Referees Association	68,125
SaskEnergy	655,226
SaskPower	3,632,109
SaskTel	201,476
SecureForce	60,903
Sleek Advertising Ltd.	154,103
Special Event Rentals Regina	88,944
Sperling Silver Distillery	1,274,633
Staples Business Advantage	161,155
Stevenson Industrial Refrigeration Ltd.	242,350
Sudhir D'Souza	215,718
Symetrie Interiors	58,240
Sysco	461,419
Tandem X Visuals	166,006
Tarkett Sports Canada	71,918
TBD Architecture + Urban Planning	67,390
The Optimist Clubs of Regina	122,685
The Pepsi Bottling Group (Canada) ULC	59,830
Trimark Sportswear Group Ltd.	172,794
Twenty Two Fresh Apparel Inc.	50,149
Vipond Inc.	63,224
Volante	73,568
WP Stadium Ltd.	100,696

See accompanying notes.

Expenditures - Regina Public Library

For the Year Ended December 31, 2021

(in dollars)

Payee	Total
Ainsworth Inc.	114,561
Alliance Energy Ltd.	154,930
Amazon	370,736
BFL Canada Insurance Services Inc.	109,501
Brown Communications Group Inc.	383,883
Canada Life	589,954
Canadian Video Services - Midwest Tape	167,280
Ceridian Canada Ltd.	57,426
City of Regina	546,541
Creative Display	55,717
CUPE Local 1594	150,132
Ebsco Canada Ltd.	66,186
ESTI Consulting Services	103,349
GARDAWORLD	137,954
Gateway Mechanical Services	101,060
Insight Canada Inc.	140,811
Les's Cleaning Services	175,035
Library Bound Inc.	1,337,961
Library Services Centre	58,274
McCOR Management (SK) Inc.	255,954
Minister of Finance	144,529
Overdrive, Inc.	643,291
Pinnacle Distribution Inc.	65,640
Praxis Consulting Ltd.	70,701
Receiver General For Canada	611,249
Regina Civic Employees' Superannuation and Benefit Plan	2,009,388
Saskatchewan Information & Library Services	274,988
Saskatchewan Workers' Compensation Board	62,287
SaskEnergy	117,964
SaskPower Corporation	250,630
SaskTel	78,022
Stantec Architecture Ltd.	64,623
Strathallen Property Management Inc.	528,652
United Library Services Inc.	67,865
WBM Technologies	325,304
Western Management Consultants	81,648
ZE Maximum Building Cleaning Ltd.	93,826

See accompanying notes.

Expenditures - Buffalo Pound Water Treatment Corporation

For the Year Ended December 31, 2021

(in dollars)

Payee	Total
Aecom Canada Ltd.	328,316
Anton Paar Canada Inc.	61,746
Associated Engineering (Sask) Ltd.	116,100
Brenntag Canada Inc.	188,713
Chemtrade West Limited Partnership	763,664
City of Moose Jaw	622,025
City of Regina	5,859,119
Cleartech Industries Inc.	1,009,296
Corrpro Canada Inc.	70,998
Direct Energy Business	182,524
Fisher Scientific Ltd.	93,503
Graham-Aecon Joint Venture	10,730,852
Hach Sales & Service Canada Ltd.	108,591
HCL Construction Ltd.	206,455
Hoskin Scientific Ltd.	257,717
Jacobs Engineering Group Inc.	1,145,040
McDougall Gauley LLP	275,241
Microage	144,545
Receiver General for Canada	153,133
Regina Civic Employees' Long Term Disability Plan	14,631
Regina Civic Employee's Superannuation & Benefit Plan	377,807
SaskPower Corporation	1,837,280
SaskTel	384,041
SNC-Lavalin	204,075
Spartan Controls Ltd.	240,094
Thermo Fisher Scientific (Mississauga) Inc.	122,219
Vendetta Trucking	117,500
Westburne Electric Supply (Midwest) Corp.	81,383
Westridge Construction Ltd.	4,863,735

See accompanying notes.

Expenditures - Economic Development Regina Inc.

For the Year Ended December 31, 2021

(in dollars)

Payee	Total
Canada Life	62,422
Kenora Management Group Ltd.	54,571
Mark MacLeod Consulting	63,017
MNP, LLP	80,378
Path CoWork	218,739
Phoenix Group	595,485
Tandem X Visuals	136,845
Trajectory	96,172

See accompanying notes.

Expenditures - Regina Downtown Business Improvement District

For the Year Ended December 31, 2021

(in dollars)

Payee	Total
Harvard Developments Inc.	68,424
KSP Technology	52,695
Receiver General for Canada	54,540
Sleek Advertising Ltd.	56,431

See accompanying notes.

Expenditures - Regina's Warehouse Business Improvement District

For the Year Ended December 31, 2021

(in dollars)

Payee	Total
Sleek Advertising Ltd.	51,325

See accompanying notes.

Notes to Expenditures

For the Year Ended December 31, 2021

(in dollars)

Note 1

Expenses have been reported in accordance with accounting standards and Subsection 9(b) of *The Cities Regulations*.

Note 2

Expenses include all payments \$50,000 and over made by the City of Regina during 2021 from the following funds:

- General Operating and Capital Funds
- Water and Sewer Operating and Capital Funds
- Intergovernmental Services Fund

Expenses have also been reported for the Board of Police Commissioners, The Regina Exhibition Association Limited, the Regina Public Library, Buffalo Pound Water Treatment Corporation, Economic Development Regina Inc., Regina Downtown Business Improvement District and Regina's Warehouse Business Improvement District.

TABLE 1: Consolidated Financial Statements

Name	Purpose	Comments
Consolidated Statement of Financial Position	Provides a summary of the City's consolidated assets and financial liabilities (the financial resources available to provide future services and the future revenues required to pay for past transactions).	<ul style="list-style-type: none"> • Includes tangible capital assets. • Reserves and reserve funds are reported as part of "Accumulated Surplus".
Consolidated Statement of Operations and Accumulated Surplus	Summarizes revenues, expenses for the year and accumulated surplus at year end. This statement reflects the combined operations of the operating, capital (revenue portion only), reserve and reserve funds for the City of Regina and its consolidated entities and provides the calculation of the City's year-end accumulated surplus.	<ul style="list-style-type: none"> • Includes amortization charge – capital spending is not shown as expenditures. • Only reflects interest payments on debt (debt principal repayments reflected in balances shown on Statement of Financial Position). • Contributed assets reflected as revenue.
Consolidated Statement of Change in Net Financial Assets	Summarizes the change in net financial assets (debt) as a result of annual operations, tangible capital asset transactions and changes in other non-financial assets.	<ul style="list-style-type: none"> • This is a statement unique to governments which assists readers in understanding whether enough net revenue was generated during the year to cover capital and other non-financial assets.
Consolidated Statement of Cash Flow	Summarizes the City's cash position and changes during the year by describing the source and uses of cash categorized by operating, capital, investing and financing transactions.	

TABLE 2: Public Accounts

Name	Purpose	Comments
City Council Remuneration and Expenses	Details the total remuneration for the Mayor and Councillors, and details of expenses incurred directly or on behalf of the Mayor and Councillors.	
Grants	<p>Provides detail on the grants and subsidies provided by the City of Regina to various organizations and individuals.</p> <p>The report provides a further breakdown of the grant or subsidy of more than \$50,000 into the following categories:</p> <ul style="list-style-type: none"> • Operating and Capital Grants • Tax Abatements and Exemptions • Subsidized Rent • Transit Subsidies 	To provide the disclosure outlined in <i>The Cities Regulations</i> , the term 'grants', rather than 'community investments', has been used in the Public Accounts document.
Employee Remuneration	Provides information on employee salaries of more than \$50,000 including any retroactive pay relating to prior years paid during 2021.	Regina's Warehouse Business Improvement District did not have any salaries in excess of the threshold amount for reporting.
Expenses	Summarizes expenses of more than \$50,000 with the information shown for each entity that incurred an expense in relation to a particular company, organization or individual.	