

Responsive Recovery & Investment

2021 General Operating Budget
2021-2025 General Capital Plan
2021 Utility Operating Budget
2021-2025 Utility Capital Plan



Letter from the City Manager

March 5, 2021

To: Mayor Masters and Councillors
 Re: General and Utility Fund 2021 Operating and 2021-2025 Capital Budget

On behalf of Administration, we are pleased to recommend the City of Regina's General and Utility Fund 2021 Operating Budgets and 2021-2025 Capital Budgets for your consideration and adoption as per Section 128 of *The Cities Act*.

The proposed General Fund 2021 Operating and 2021-2025 Capital Budget significantly reinforces the City's commitment to operations that are efficient, fiscally responsible, and that support a vibrant, inclusive, attractive and sustainable community. This Budget is notable because of the challenging and unprecedented circumstances resulting from the COVID-19 pandemic, which is still ongoing.

The 2021 Budget leverages new efficiencies and cost-savings to support responsible investments in capital infrastructure projects, maintains existing service levels and, in some cases, enhances services while carefully mitigating and absorbing costs associated with COVID-19 recovery. Throughout the pandemic, the health and safety of Regina residents and City employees has been our top priority. The pandemic will have an ongoing impact on the City's finances in 2021 and 2022. While the full extent of the impact is not yet known, sound and thoughtful financial management has been undertaken to ensure funding resources are available without compromising the reliability of the services our community uses and depends on each day.

The City has carefully managed its cashflow throughout the pandemic and made innovations in service delivery to find an additional \$5 million in cost savings and efficiencies to offset increased expenses in 2021. Combined with a COVID-19 Recovery Reserve of \$15.9 million made possible by funding through the federal Safe Restart Agreement, we have achieved a net zero mill rate increase for civic operations in 2021.

We continue to be responsive to the priorities of Regina residents. In our pre-budget public engagement, we heard about residents' priorities in roads, recreation and community well-being. The 2021 Budget reflects these priorities with its inclusion of the following:

- A total of \$34.5 million for road infrastructure renewal, including \$18 million for residential road improvements and enhanced winter snow maintenance to help people move throughout the city
- A \$7.7 million commitment to aquatic infrastructure
- Continuation of the Recreation/Culture Capital Program, which advances the City's Recreation and Cultural Master Plans and supports quality of life for Regina residents
- An increase in funding for Regina Police Service to assist with community safety
- Development of Regina's Community Safety & Well-being Plan over the coming year

The City of Regina will also take a significant step toward the goal of becoming a fully renewable city by 2050 through the development of the Energy & Sustainability Framework. Work in 2021 will include the development of a community-wide energy and emissions inventory as well as extensive community and stakeholder engagement to determine the appropriate action steps needed to take to shift toward renewable energy sources and reduce carbon emissions to net zero over the next 30 years. The City will invest \$800,000 in developing this long-term Framework.

As stated earlier, while the City requires no mill rate increase as a result of budgeted civic operations, the proposed 2.34 per cent mill rate is the culmination of a 1.39 per cent increase for Regina Police Services plus continuation of the previous Council-approved dedicated mill rates of 0.45 per cent for Mosaic Stadium and 0.5 per cent for the Recreation Infrastructure Program.

For the average assessed home value of \$315,000, the impact of the overall 2.34 per cent will be an increase of \$4.13 per month for the municipal portion of property taxes.

Responsible and proactive infrastructure investment is crucial to ensure we are continuing to close the gap to fund future capital expenses. In 2021, the City will add another \$2.8 million to its annual contributions to capital from the General Operating Fund, now totaling \$58 million. This means we are relying less on reserves and third-party sources of revenue such as cost-shared federal government infrastructure programs. Since 2011, the City has more than tripled its current contributions to capital, which further reinforces our commitment to long-term viability and asset management.

The 2021 General Fund Capital Budget forecasts a total investment of \$133 million on projects, including:

- \$34.5 million for the Street Infrastructure Renewal Program and improvements to residential roads
- \$15 million for Winnipeg Street Bridge replacement, and an additional \$4.2 million for renewal of other bridge infrastructure
- \$12.4 million for the Facilities Asset Management Program which is designed to extend the life of City-owned facilities and reduce expenses in the future
- \$7 million for South East Lands Development, and \$4.4 million for the Railyard Renewal Project

The 2021 Utility Capital Budget projects a total investment of \$58 million, including:

- \$10.9 million in water infrastructure renewal
- \$10.7 million in wastewater infrastructure renewal
- \$10.1 million for water meters and automated meter reading (AMR) system replacement
- \$6 million for Heritage Neighbourhood -stormwater improvements
- \$4.3 million for stormwater infrastructure renewal

The Utility Fund 2021 Operating Budget includes the last of three consecutive annual rate increases of 3 per cent, as approved by Council in 2019 for the each of the 2019, 2020 and 2021 budget years. For the average homeowner, this is a \$4.44 per month increase in 2021.

The 2021 Budget demonstrates that the City continues to make careful choices to provide the services residents depend on, to find and implement efficiencies, to invest responsibly for our community's continued growth and well-being, and to prioritize health and safety for all residents.

Respectfully submitted,

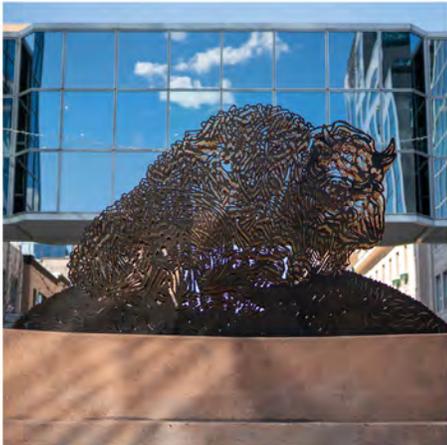


Chris Holden
City Manager

Table of Contents

Letter from the City Manager	2
Influencing Factors.....	5
Financial Summary	12
General Operating Budget.....	16
General Operating Fund Revenue	24
General Operating Fund Expenses.....	37
General Fund Reserves & Debt	82
General Fund Capital.....	86
2021 Utility Budget.....	104
Appendices	121

2021



Influencing Factors



Community Profile

Regina is Saskatchewan's capital city. It has a population of over 237,000 and serves a larger metropolitan area of approximately 262,000. The Official Community Plan projects the population will grow to 300,000 in the next 20 years.

A resilient economy fosters dynamic businesses and sustainable employment, and it helps to attract and retain professionals, families and individuals to our city. While Regina is the provincial capital and has a large public service sector, it also depends on a resource-based economy consisting of oil and gas, potash and agricultural sectors. Regina is the home base for companies such as EVRAZ, a vertically-integrated steel, mining and vanadium business; Viterra, a leading grain and oilseeds marketer and handler; the Co-op Refinery Complex, the world's first cooperatively-owned refinery; and AGT Foods and Ingredients, one of the largest suppliers of value-added pulses, staple foods and food ingredients in the world. The City is also home to a growing renewable and non-fossil fuel-based energy sector, which includes geo-thermal, wind and nuclear sources of energy. Regina serves as head office for several provincial Crown corporations, including SaskEnergy, SaskPower, SaskTel and SGI CANADA as well as Farm Credit Canada, a federal Crown corporation.

Diversification into sectors such as banking and finance, computer and information technology, manufacturing, and telecommunications led to low unemployment, rising personal income levels and strong growth in gross domestic product (GDP). The growth rate from 2016 to 2020 has slowed compared to previous years.

Influencing Factors

The City of Regina's budget planning integrates long-term vision with achievable, planned adjustment as needed and the ongoing delivery of services to citizens. The Community Priorities in Regina's Official Community Plan (OCP), Design Regina, and the City's four-year Strategic Plan provide direction for Administration in developing the annual budget. In addition, issues of more immediate concern directly impact and inform budget development.

When developing our budget, the City considers global, regional and economic factors. Understanding these constantly changing factors allows the City to manage short-term risks and uncertainties while also planning for long-term financial resilience and sustainability.

Any discussions of factors that influenced the 2021 Budget must start with an acknowledgement of the COVID-19 pandemic and its impact. The 2021 Budget was developed during unprecedented circumstances. Life in cities across the country has been significantly altered by COVID-19 and public health orders put in place to protect the health and safety of our community and employees.

COVID-19 Impacts and Recovery

The 2021 Budget has been developed in an environment of continued uncertainty regarding future COVID-19 impacts. Even as the city and province continue to re-open, the economic and social effects of the pandemic will endure in 2021 and beyond, with risks including reduced revenues due to necessary provincial health orders. This has impacted citizens' and businesses' view of affordability, and City operations. While the economic environment must be considered for the 2021 budget, we must also be mindful of how decisions of today impact the future and long-term financial viability.

The Canadian economy is in the midst of its worst downturn in decades. The City was directly affected as safety restrictions impacted several services provided to citizens, reducing revenues and requiring service adjustments to ensure public health and safety. However, there is hope for a strong economic recovery with the widespread distribution of a vaccine in 2021 and significant combined financial support provided by the federal, provincial, and municipal levels of government.

Looking at the impacts to the City, the Conference Board of Canada's (CBoC) March 2021 economic data estimates Regina's Real Gross Domestic Product (GDP) declined by approximately 3.8 per cent in 2020 due to COVID-19 and weak commodity prices. On the road to recovery this year, they see a sharp improvement of 5.0 per cent GDP growth in 2021. From a budget perspective, overall economic activity in Regina will be modest, with revenues potentially stabilizing in the latter half of 2021. Due to fallout from the pandemic, the CBoC estimates the unemployment rate has sharply increased to

8.1 per cent in 2020. However, stronger labour markets are predicted in the immediate future, projecting a drop to 6.4 per cent unemployment rate in 2021.

The CBoC notes that one of the reasons the job market and economy will likely bounce back quickly is due to the extraordinary response from governments to help businesses and consumers stay afloat while economic activity is restricted. The City will continue collaborating with senior levels of governments and our partners to move the community forwards to full economic recovery. This will be achieved through modeling the way with safe, balanced and responsive re-opening of our programs and services, and through supportive mechanisms such as grants, incentive policies, and regulations. Examples of these efforts to offset COVID-19 impacts and support recovery in 2021 and years ahead include:

- The Regina Economic Recovery Grant to assist local businesses and extension of a 40 per cent property tax exemption for licensed non-profit childcare centres;
- Nearly \$31 million of city capital projects approved as part of the Municipal Economic Enhancement Project (MEEP) funded by the province; and,
- Federal support programs provided to citizens and businesses, such as the Canada Emergency Wage Subsidy, the Business Credit Availability Program, and the Regional Relief and Recovery Fund.

A positive when considering the circumstances of 2020 was that the City was well-situated financially to manage the challenges presented by COVID-19. Our proactive, efficiency-finding practices and long-term financial planning positioned the City to carry out the financial measures necessary to respond to COVID-19 and stabilize cashflow without creating long-term disruption to projects or services.

Long-Term Financial Viability

For 2021, the key focus of the organization remains improving our ability to deliver reliable, sustainable services at an affordable cost that is acceptable to citizens now and into the future. To achieve this, the City is continuing to strengthen its long-term financial planning framework, recognizing that significant resources are required for asset renewal, some of which last 50 to 100 years.

One of the Community Priorities of the OCP is to ensure Regina's long-term financial viability. In other words, the financial decisions should not only focus on funding the delivery of today's City services but should also position the City to ensure we can financially sustain the delivery of services into the future. There are several risk factors that affect the City's ability to sustain levels of service, including:

- Asset condition – the effort to maintain low user fees and property taxes in the past resulted in a backlog of needed asset renewal. This gap has the potential to create risks to the quality or consistency of our services. Furthermore, changes in climate, asset usage and population may require that current assets be replaced with something different. These shifts need to inform service choices, which impact asset management planning.
- Slower Economic Growth – as with all municipalities of this size, the main sources of revenue are property taxes, user fees for various municipal services, and government grants. While property taxes are structured so that they are at a reduced risk of decline through periods of low economic growth, other sources of revenue are not. Activities such as utilization of the City's recreation facilities are discretionary family expenditures and participation levels are impacted by changes in personal income. In addition, other levels of government, in dealing with the challenges of a changing economy, may transfer some areas of service delivery and asset management to the municipal level.

There are a number of actions we are undertaking, or tools being used, to help ensure we are moving towards and achieving financial viability over the long term. The below outlines the key steps that will lead the City towards long-term financial viability.



Infrastructure Investment – To address the capital infrastructure deficit (the gap between the cost of anticipated infrastructure work and the amount available to invest) and move closer to having sufficient funding to meet a growing capital need, the City has made significant advances to increase its investment and commitment to infrastructure renewal. The amount of funds moved from the operating budget and transferred to fund capital (referenced as ‘current contributions’) has increased from \$21.0 million in 2012 to \$58 million in 2021. Continuing to increase funding to current contributions is critical to the long-term financial viability of the City of Regina as it helps ensure we will have the necessary funding to maintain our assets and invest in new assets as the City grows and citizen’s needs change.

Long-Range Financial Model – In recent years, the City has developed a 20-year, Long-Range Financial Model for the General Fund that is a useful internal planning tool to help identify financial risk, particularly to the sustainability of services and levels of service. Similar to the Utility funding model, it uses known information and assumptions to forecast revenue and expenses over a 20-year period. Where assumptions are used, they are based on past years’ trends or external third-party projections on factors such as the forecasted rate of inflation and GDP growth.

The model helps us understand how decisions of today have an impact on the long term; and it is a tool to help assess if we are achieving the OCP Community Priority of Achieving Long Term Financial Viability. We are continuing to improve the model by refining assumptions; for example, getting a better understanding of the trends on revenues and expenditures and developing better inputs. As the City gets better with quantifying the investment required for items such as master plans and asset management, these improved inputs help improve the accuracy of the model.

Asset Management – This describes an integrated business approach that minimizes the lifecycle costs of owning, operating and maintaining assets at an acceptable level of risk, while continuously delivering established levels of service for present and future residents. Asset management gives communities a better understanding of trade-offs by providing a structured way of tracking performance, cost and risks to meet service objectives in the most efficient and effective manner to achieve the organizational Strategic Plan. Good asset management practices are fundamental to achieving sustainable communities.

The City is continuing to improve its asset management practices by better defining our levels of service, developing master plans and asset management plans, improving data collection and data management, developing or renewing policy and procedures related to investment in City assets, undertaking comprehensive asset reporting and identifying and addressing gaps in our information and processes.

Innovation – The City delivers many public services and looks for opportunities to improve on these services to ensure they are reliable, sustainable, and delivered in a consistent and cost-effective manner. As the City moves forward, tools including process improvement, innovation challenges, and service reviews are needed to realize our efficiency goals. These improvement practices will assess the services the City provides, using information and analysis from sources such

as Municipal Benchmarking Canada (MBNCanada), which provides a standardized set of comparative benchmarks to understand how we measure up with other municipalities across Canada. An efficiency review will also be undertaken in 2021 to ensure City operations are maximizing efficiency and effectiveness.

The City's plan for the coming years is to move to service-based analysis, planning and reporting. In order to properly perform this, work is underway to analyze each service, documenting the levels of service and cost, ensuring that standard operating procedures are consistent with those levels of service and effectively delivered by employees, and identifying where service costs should be recovered directly from users to limit the pressure on property tax revenues. Tied to the documentation and costing of services is a desire to engage citizens in dialogue about how to make our services more sustainable and build trust in the City's ability to do so. Citizens need to be assured that current levels of service represent the most effective and efficient choices currently available to ensure value is provided for the property taxes, fees and charges they pay.

Efficiencies –To achieve long-term financial viability, the City must continue to challenge itself to be innovative, look for ways to do things differently while still providing reliable services. The City prioritizes identifying and realizing further efficiency savings as part of planning and budgeting processes. Over the last three years, Administration has achieved over \$15 million in annual savings by reducing operating costs through efficiency savings, reorganization of resources, and right-sizing budgets. These cost savings have been largely achieved without major impacts to service levels.

Through assessing performance, productivity, processes and operations to identify opportunities for efficiencies and cost savings, Administration has found approximately \$5 million in additional savings in 2021.

Being innovative and finding efficiencies is not only about achieving hard dollar savings. It is also about improving productivity and finding ways to provide better services to citizens, which includes making necessary investments such as technology to realize service enhancements for citizens. Examples of service level enhancements for 2021 to address Council priorities include:

- A review of the winter road maintenance service yielded savings of \$1.2 million in operating budget savings due to environmental impacts. These savings are partially offset by a recommended increase in service levels for winter road maintenance activities at an anticipated cost of \$800,000, resulting in savings of approximately \$400,000 annually.
- In October 2020 Council approved the development of a community-wide Energy & Sustainability Framework and Action Plan. The City will continue to work on this throughout 2021, with an anticipated investment of \$800,000. The project plan to complete this work is based on a widely accepted energy and sustainability process outlined in the Government of Ontario's Community Energy Planning Guidebook.
- The City has piloted a multi-stream waste management system at twelve City facilities. In 2021, Administration is proposing to expand the pilot waste service to all City owned and operating spaces including outdoor spaces, fire stations and leased spaces. Expansion of the program will require an operating investment of \$250,000 to provide for the increased operating cost associated with a service provider to collect the three streams and process the recyclable and organic material.

Cost Recovery (Fees and Charges) – Achieving long-term financial viability also includes ensuring we have a solid policy and processes that identify when the City should be recovering the cost of providing a service from the user of that service (for example through fees) or whether the service should be funded through the tax base, or a combination of both. Work is being undertaken to review and further strengthen our cost recovery policies and processes.

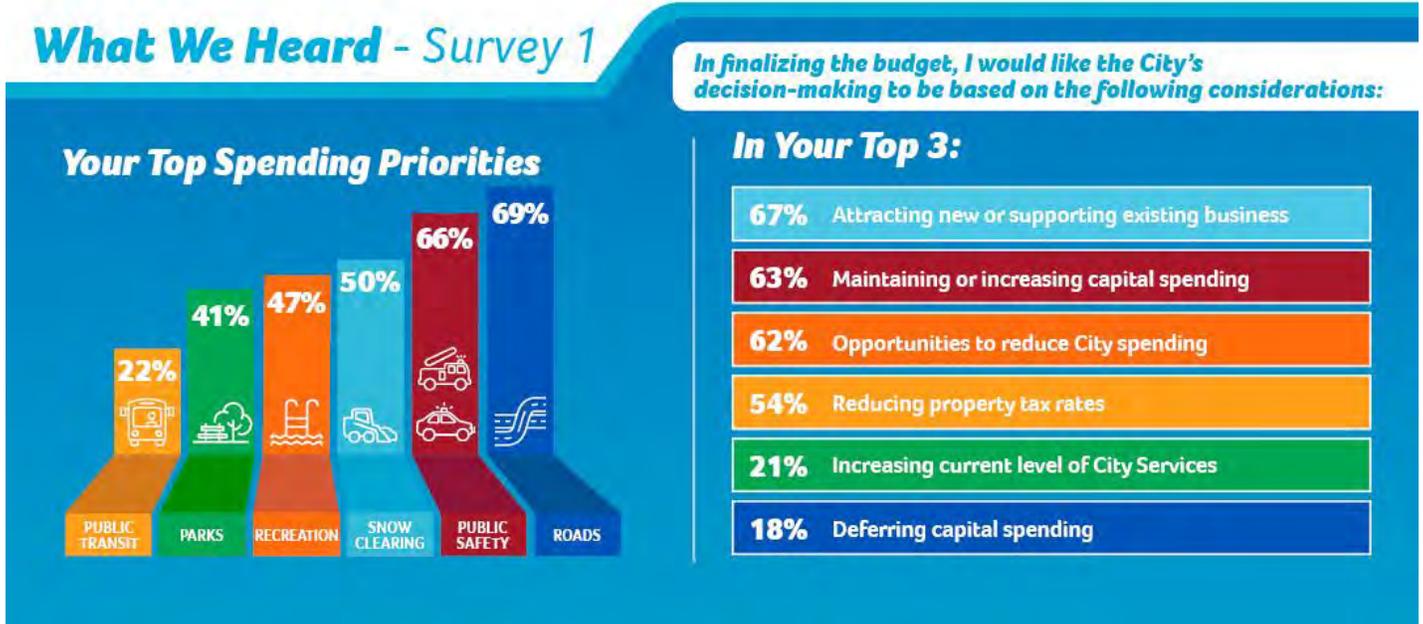
Taxation – Property taxes are the primary source of funding that supports City services. As a result, property taxes are an important determinate of long-term financial viability. As municipal tax revenue is inelastic in relation to the economy, the main method to increasing taxation revenue is increasing the mill rate. This responds to the need for municipalities to remain financially viable over the long-term.

Citizen Engagement to Inform Budget Decisions

Public engagement is an important aspect of the City's budget planning process. We look to our citizens and local businesses for insight on their priorities and perspectives as it relates to how City resources are allocated. The unique circumstances we find ourselves in this year due to COVID-19 requires us to envision discussions about the budget

through a different lens and with sensitivity to the financial realities and hardships that many of our residents and businesses are experiencing; realities that will also challenge the financial decisions made for 2021.

While in-person public engagement was not possible within the 2021 budget planning period due to physical distancing guidelines, Administration leveraged enhanced opportunities for online participation through Be Heard Regina (beheard.regina.ca). Using a phased approach through two consecutive surveys, the City’s pre-budget engagement aimed to increase public awareness of current financial decisions and provide opportunities for citizens to first give broad input on budget priorities followed by more specific feedback on those priorities identified. Moving forward, Be Heard Regina provides a permanent online space where information can be found about all City projects involving public consultation, as well as a variety of tools that support alternate engagement approaches beyond a traditional survey.



Our Employees

The City is dependent on the skills and commitment of its employees to deliver reliable, sustainable services to Regina citizens. More than half of the City of Regina’s budget is spent on our employees – people who drive buses, pick up garbage, suppress fires, pave roads, clear snow and teach swimming lessons, among other varied roles. A safe, rewarding workplace is essential to ensure that citizens receive the services they expect.

In the spirit of the “One City – One Team” guiding principle, the City has developed a People Strategy that provides a vision for the kind of organization that it wants to become in the future. It sets the stage for a new workplace culture and positive employee experience. Through focusing on its internal community and making decisions from a Community First perspective, the organization will realize its full potential in supporting the broader community of Regina.

Short-term Organization-wide Influencing Factors

In anticipation of the 2021 Budget, the City of Regina undertook an environmental scan of the conditions that provided the context for financial decision-making:

- New and upcoming priority initiatives for the City include:
 - The Regina Advantage: A Plan for Economic Growth 2020-2030. Led by the City and several key partners, the comprehensive plan identifies key opportunities to increase the city’s prosperity and economic potential for the next 10 years. The aim is to promote the Greater Regina Area as a leading destination for visitors, talent, businesses and investment. A Competitive Framework and Implementation team will be formed in 2021.

- The Community Safety and Wellbeing Plan. A plan is in development to help address how the City's current level of crime and violence connects to a variety of underlying social issues such as poverty, addictions, mental health, and inequality within vulnerable populations.
- The Energy & Sustainability Framework. The City of Regina has committed to becoming a renewable City by 2050. Development of the community wide framework has started and will take place throughout 2021.
- An efficiency review of the City's operations is expected to begin in 2021. Best practices in City operations has always been a priority for Council and Administration at the City of Regina and over the last four years; the City has prioritized continuous improvement and achieved over \$20 million in cost savings. This is an opportunity to further the work already performed and continue to find ways to "do more or better with the same."
- Federal and Provincial Funding – As part of the 2019-20 federal budget, one-time additional Gas Tax funding of \$12 million was provided to the City of Regina. These funds must be spent by December 2023. In 2018, the Government of Canada announced a \$180 billion investment in infrastructure over a 12-year period. It will be important for the City to consider priority projects and ensure funding is available to leverage this third- party funding if it becomes available.
- Provincial growth rates have a positive or negative impact on the funding the City receives through the Municipal Revenue Sharing (MRS) Program. 2021 provincial revenue sharing is projected to be \$43 million. The 2022 MRS grant is based on PST collected by the province in 2020.
- Population growth – Regina's population growth has slowed compared to previous years but remains steady. The CBoC estimates Regina's population has grown by 0.7 per cent in 2020, is forecasted to grow by 1.1 per cent in 2021, and grow again by 1.5 per cent in 2022.

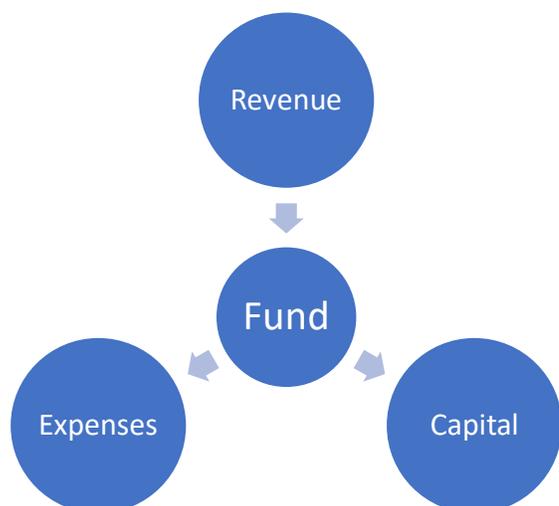
The 2021 Budget continues to recognize the need to balance service commitments with expectations of affordable taxation. A historic priority for the City of Regina has been to maintain affordable tax rates. Despite the ongoing challenges of the COVID-19 pandemic, through this budget the City has minimized the impact to services and proactively sought to improve or maintain priority service areas while reducing costs. This balanced approach will support the City's successful emergence and recovery from COVID-19 and position us solidly on the path toward long-term financial sustainability and prosperity.

2021



Financial Summary





Financial Summary

The City must present a balanced budget as defined by *The Cities Act*. The 2021 Budget was guided by the following objectives:

- Sustainable delivery of City services and infrastructure reflective of our community's priorities
- Transparent and accountable budget process
- Demonstrate efficient and effective financial management
- Leverage third party funding
- Affordability for Regina residents

The 2021 Budget includes restatement of some account categories due to organizational structure changes implemented to provide operational efficiencies. This has meant a change to where some revenues and expenses are reported. Prior years have been adjusted to align to the change.

General Operating Fund

The General Operating Fund Budget is based on \$480 million in both revenue and expense. The General Operating Fund is the funding source for most services provided by the City of Regina. Included in the 2021 General Operating Fund Budget is a mill rate increase of 2.34 per cent.

(#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Revenue	483,108	472,741	461,322	480,239	7,498	1.59%
Expense	476,208	472,741	458,534	480,239	7,498	1.59%
Total	6,900	-	2,788	-	-	

TABLE 1

Utility Operating Fund

The Utility Operating Fund Budget is based on \$148 million in both revenue and expense. The Utility Operating Fund is the funding source for operations pertaining to water, wastewater and stormwater. Included in the 2021 Budget is a 3 per cent increase in utility rates. This was approved for the 2019-2021 Budget years as a part of the 2019 Budget approval process.

(#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Revenue	146,560	143,244	144,695	148,254	5,010	3.50%
Expense	142,362	143,244	140,073	148,254	5,010	3.50%
Total	4,198	-	4,622	-	-	

TABLE 2

Costing Fund

The City also has a Costing Fund, of which the main purpose is to allocate costs to the operating funds. It is shown in Appendix A.

General Capital Fund

The General Fund Five-Year Capital Plan includes \$133 million in 2021 and \$477 million for the years 2022-2025. Investing in infrastructure is one of the City's key priorities. By annually increasing its contributions to capital and utilizing reserve funding, the City has been able to increase its overall capital investment.

It is important to note that funding for infrastructure comes from several sources, including contributions to capital, reserves, development fees and federal/provincial funding.



TABLE 3

Through the 2021 Budget, the City is investing approximately \$133 million in general capital. Even with this planned level of investment, the City faces a significant infrastructure gap due to the historical lack of investment in capital. The City has taken measures to close that gap over the past several years and continues to make it a funding priority. The General Capital Plan represents the City’s investment in assets such as facilities, roads and equipment.

Utility Capital Fund

The Five-Year Utility Capital Plan includes \$58 million in 2021 and \$404 million for the years 2022-2025

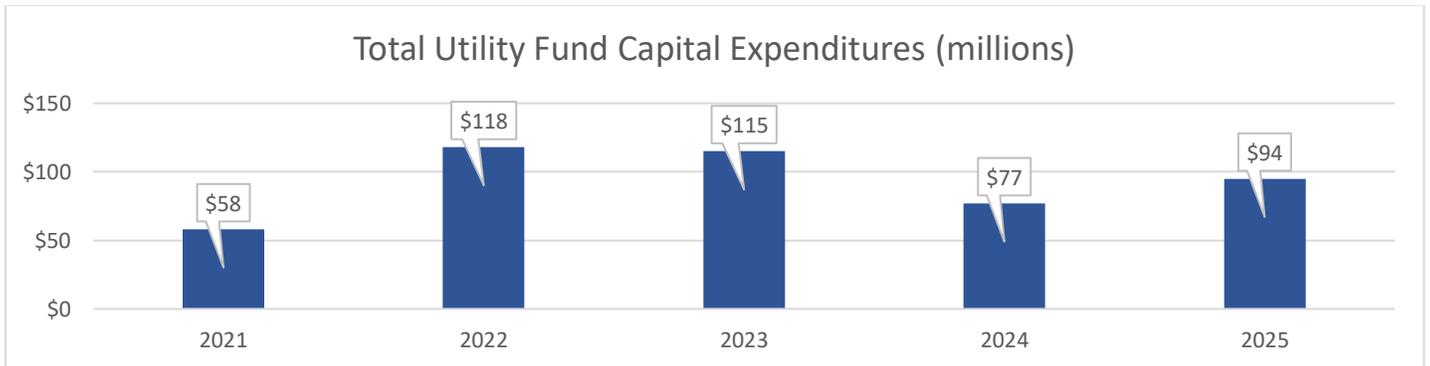


TABLE 4

Staff Complement (FTEs)

Salaries are a major component of the overall cost of operating the City. A breakdown of the number of Full-Time Equivalent (FTE) positions is provided in Table 5. Overall, civic operations (General and Utility Fund Operations) decreases by 2 FTE with the Regina Police Service FTE budget increasing by 11 FTE for an overall net increase of 9 FTE.

FTEs	2020			2021			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
Civic - General	1,719	322	2,041	1,719	323	2,042	1	0.05%
Civic - Utility	203	32	235	200	32	232	(3)	(1.28%)
Civic - Total	1,922	354	2,276	1,919	355	2,274	(2)	0.09%
Regina Police Service	604	10	614	611	14	625	11	1.79%
Total City	2,526	364	2,890	2,530	369	2,899	9	0.31%

TABLE 5

COVID-19 Impact in 2021

COVID-19 is anticipated to further impact the City's finances in 2021. The extent that it will impact the finances is difficult to predict. Some factors that will impact the extent of the impact include:

- Pace that the COVID-19 vaccine can be broadly distributed amongst citizens
- Customers' comfort with returning to pre-COVID-19 activities (i.e. recreational opportunities or using transit services)
- Public health orders, which could further restrict activities

Given the unknowns, the City has developed a best estimate in terms of potential financial impact. The majority of the financial impact is experienced through loss of revenue from the following activities:

- Transit & Paratransit Service
- Traffic & Parking Revenue
- Parks, Recreation & Culture
- Amusement Tax

In addition to the loss of revenue, the City also anticipates spending an additional \$500,000 in expenditures related to extra cleaning requirements and to purchase personal protective equipment (PPE). Based on the above factors, the City Budget includes an estimated financial impact on City operations as described in the table below. Its estimated that there will not be a return to normal activity until the latter half of 2021. This is based on an expectation that most people will be vaccinated by around September 2021. The City of Regina has set aside funds received from the Federal government in 2020 to offset the impact of COVID-19 on City operations in 2021. The total funds available in the COVID-19 Recovery Reserve is approximately \$14 million.

	2021 COVID-19 Impact (000s)
Revenue Reduction	
Transit Revenue Reduction	(6,700)
Parks, Recreation & Culture Revenue Reduction	(3,091)
Parking Revenue Reduction	(1,436)
Amusement Tax Revenue Reduction	(675)
Transit & Paratransit Grant Revenue Reduction	(630)
Expenditure Increases	
Personal Protection Equipment & Cleaning Cost Increase	(500)
Expenditure Savings	
SaskPower 10% Rebate of Electrical Costs	847
Paratransit Savings in Fuel Cost	160
Total Financial Impact	(12,025)

TABLE 6

2021



General Operating Budget



General Operating Revenue Overview

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

Property taxation is the major source of revenue, accounting for 56 per cent of the City's total General Operating revenue in 2021. Revenue such as program fees and charges, licenses and levies are collected for specific services based on the user pay/benefits model defined in the OCP.

The City of Regina is still primarily reliant on taxation, fees and charges, and government grants.

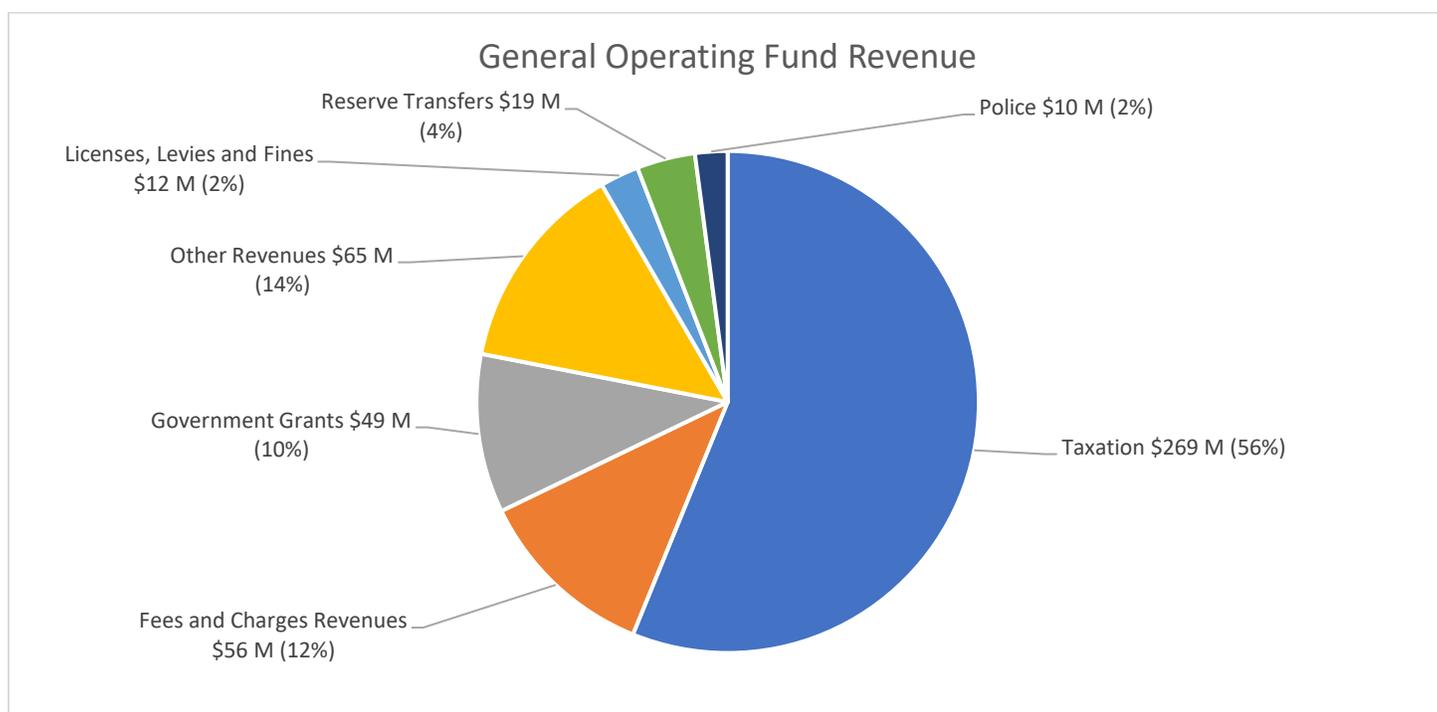


TABLE 7

Revenue by Account Category – General Operating Fund

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Change (\$)	2021 Proposed Change (%)
Civic Operations								
Taxation	249,765	261,413	260,896	269,373	-	269,373	7,960	3.04%
Fees and Charges Revenues	72,490	69,222	55,424	67,004	(10,648)	56,356	(12,866)	(18.59%)
Government Grants	45,930	48,670	49,520	49,738	(630)	49,108	438	0.90%
Other Revenues	74,352	63,992	62,150	65,052	-	65,052	1,060	1.66%
Licenses, Levies and Fines	21,500	12,807	10,756	12,831	(1,254)	11,577	(1,230)	(9.60%)
Reserve Transfers	6,019	6,236	12,176	6,430	12,025	18,455	12,219	195.94%
Civic Operations Total	470,056	462,340	450,992	470,428	(507)	469,921	7,581	1.64%
Police Operations	13,052	10,401	10,400	10,318	-	10,318	(83)	(0.80%)
Total Revenues	483,108	472,741	461,322	480,746	(507)	480,239	7,498	1.59%

TABLE 8

Taxation

2021 Proposed Mill Rate

Efforts will continue to make careful choices to maintain affordability while facing increasing costs to provide current levels of service. The 2021 Budget proposes a 2.34 per cent mill rate increase. To minimize the impact of the 2021 Budget on the mill rate and balance the budget, Administration took significant measures to address the funding gap. As a result, a mill rate increase is not required to cover the City's civic operations. The proposed mill rate increase is to cover dedicated mill rates and Police operations.

Breakdown of 2021 Mill Rate Increase

Table 9 shows the breakdown of the proposed 2021 mill rate increase. The proposed 2021 General Operating Budget allows the City to continue delivering reliable services to residents with a proposed 2.34 per cent mill rate increase. During development of the 2021 General Operating Budget, Administration was able to identify approximately \$5 million in savings in Civic Operations, resulting in a mill rate increase of 0.00 per cent mill rate related to Civic Operations.

Item	Mill Rate increase (%)	
Civic Operations		0.00
Dedicated - Mosaic Stadium Dedicated Mill Rate	0.45	
- Recreational Infrastructure Mill Rate	0.50	0.95
Police Operations		1.39
Total Proposed Mill Rate Increase		2.34

TABLE 9

Mosaic Stadium Dedicated Mill Rate – The Stadium dedicated mill rate increase was established in 2013 and included annual mill rate increases of 0.45% for 10-years to support the stadium operations. The 2021 Budget is year 9 of that 10-year commitment.

Recreational Infrastructure Mill Rate - The Recreational Infrastructure Program commits to annual mill rate increases of 0.50% for 5 years to support implementation of the City's Recreation Master Plan. The 2021 Budget is year 2 of a planned 5-year increase.

Impact of Mill Rate Increase Per Household

Table 10 illustrates the impact of the proposed 2.34 per cent mill rate increase. In 2021, a homeowner with an assessed property value of \$315,000 will experience an increase of \$4.13/month compared to their municipal taxes in 2020. The table also shows that the mill rate impact is \$1.31/month more per \$100,000 of assessed value.

Monthly Cost Impact of Proposed Mill Rate Increase	Impact per \$100,000 of Assessed Value		Average Assessment Value \$315,000	
Civic Operations		\$0.00		\$0.00
Dedicated - Mosaic Stadium Dedicated Mill Rate	\$0.25		\$0.79	
- Recreational Infrastructure Mill Rate	\$0.28	\$0.53	\$0.88	\$1.67
Police Operations		\$0.78		\$2.46
Total Proposed Mill Rate Increase		\$1.31		\$4.13

TABLE 10

Comparison of Mill Rate Increase in Western Canada

Regina has a long history of reasonable tax rates and tax increases as illustrated in Table 11 below. It also has no business tax. Regina’s average mill rate increase over the past ten years is comparable to other Western Canada cities.

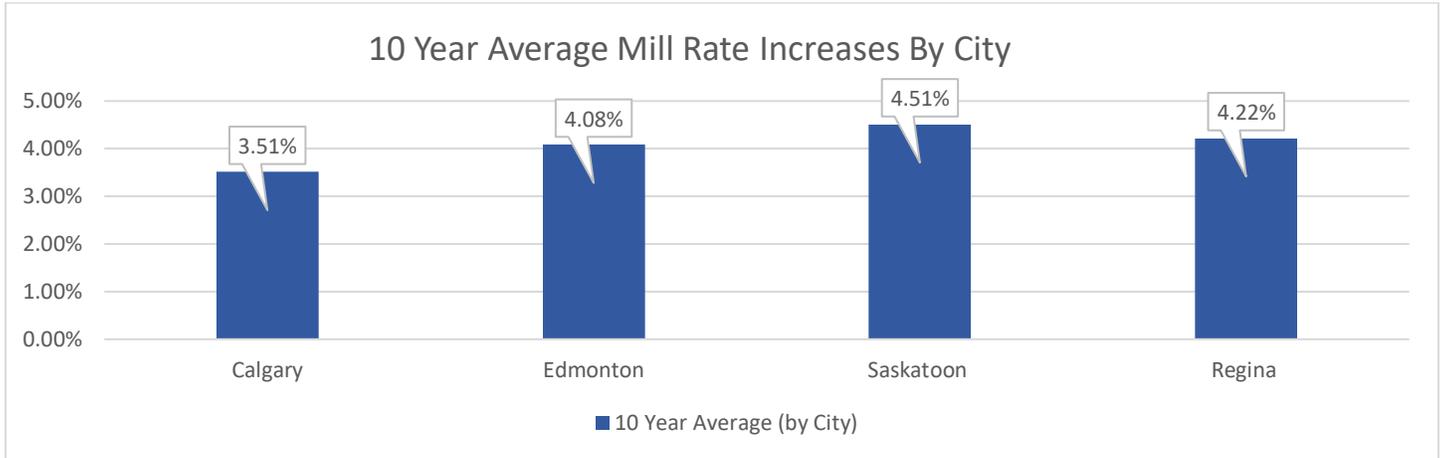


TABLE 11

General Operating Fund Expenses

Table 12 provides a breakdown of General Operating Fund Expenditures by major services. The 2021 General Operating Budget includes a \$2.8 million increase to Contribution to Capital that will help address infrastructure needs, including an increase of \$1.3 million for recreational and culture infrastructure programs.

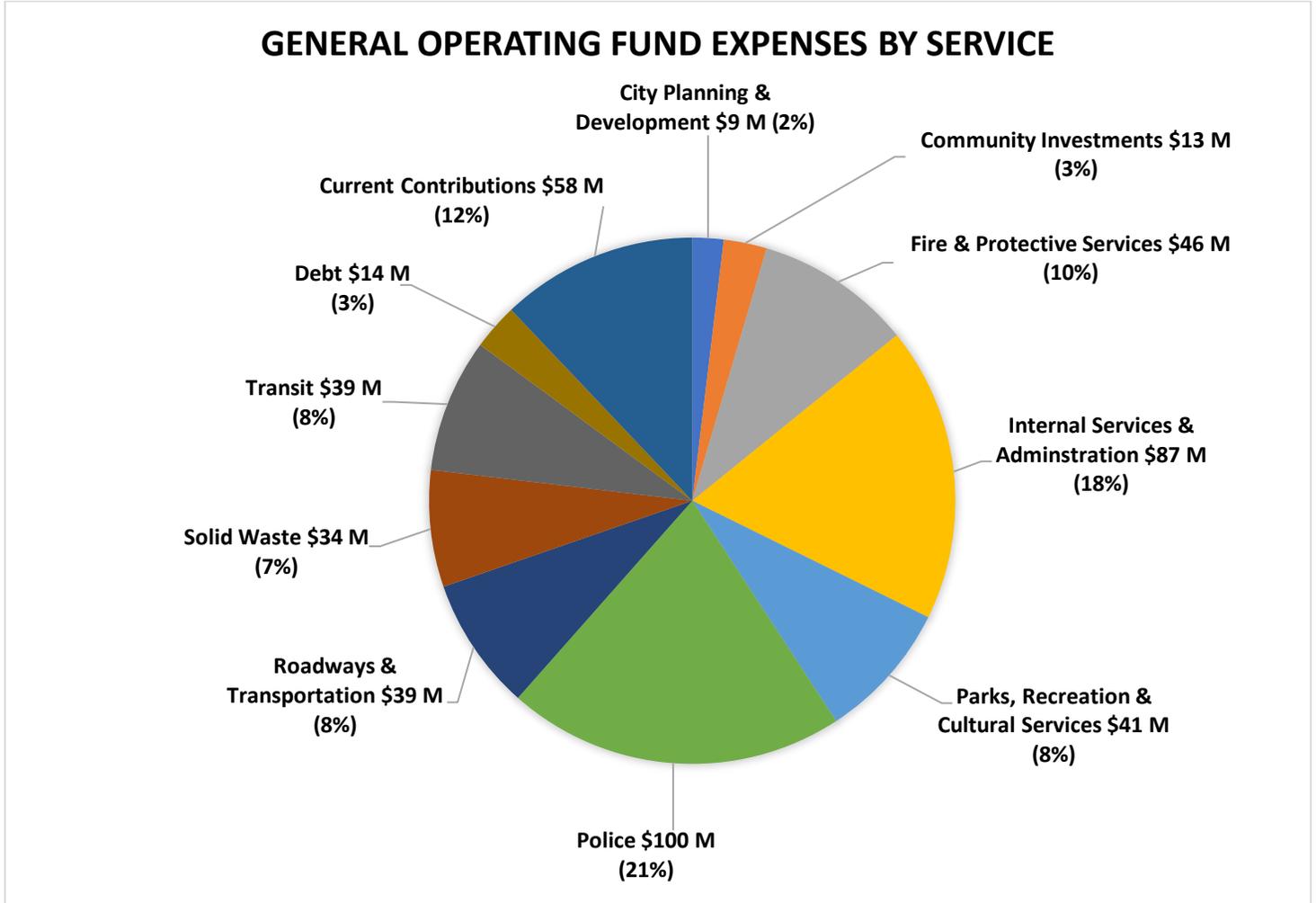


TABLE 12 – INTERNAL SERVICES & ADMINISTRATION INCLUDES: FINANCIAL SERVICES, HUMAN RESOURCES, INFORMATION TECHNOLOGY, LEGAL SERVICES AND FACILITIES MANAGEMENT.

Expenditures for the General Operating Fund are broken down in Table 13 by account category. Civic operational salaries make up more than 37 per cent of the total General Operating Fund expenditures. The next major expenditure category is Contribution to Capital at 12 per cent of the total General Operating Fund Expenditures.

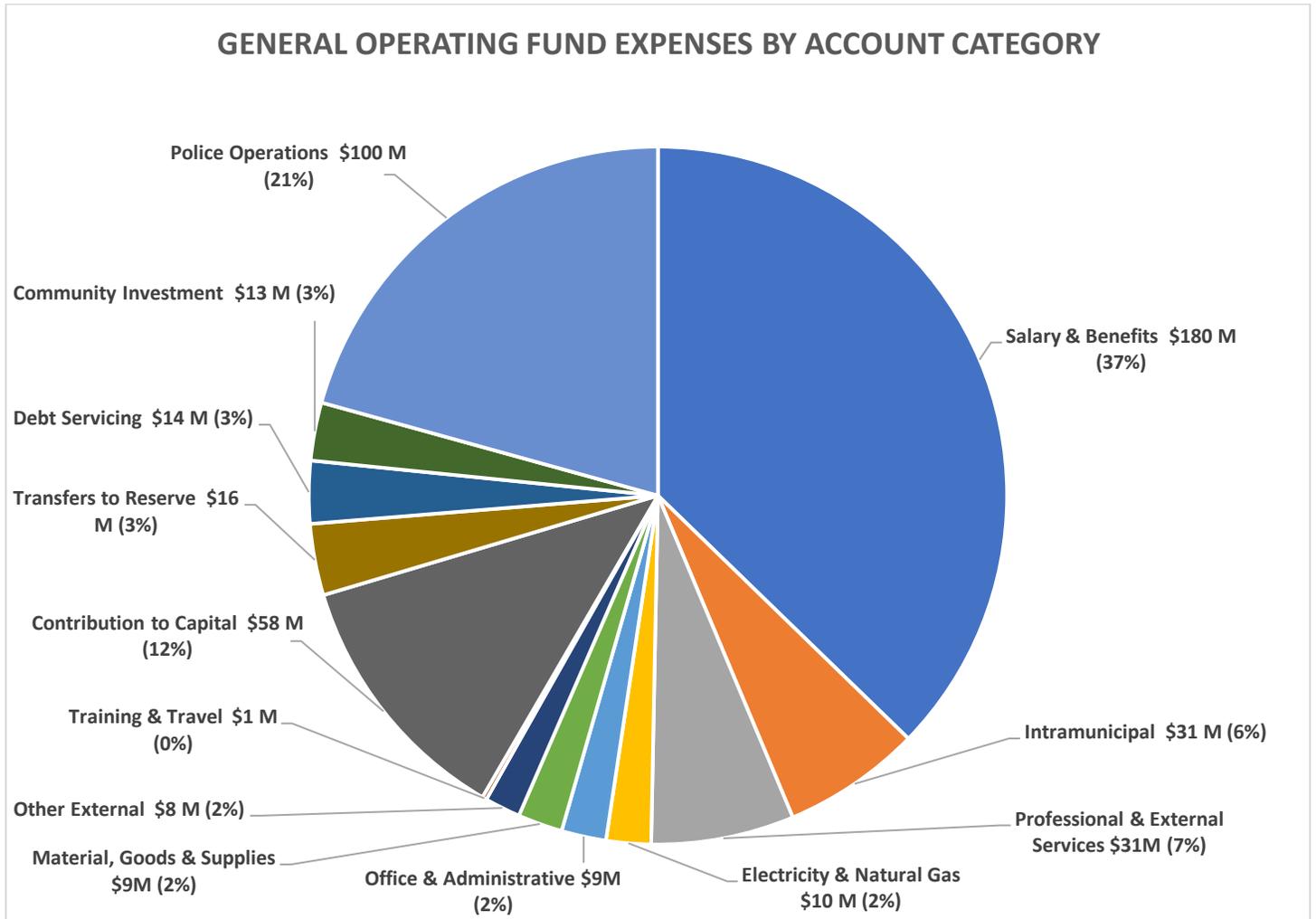


TABLE 13

Expenses by Account Category – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Proposed Change	2021 Proposed Change (%)
Civic Operations								
Salary & Benefits	162,428	177,399	162,881	179,713	-	179,713	2,314	1.30%
Intramunicipal	45,702	32,278	33,792	30,861	(160)	30,701	(1,577)	(4.89%)
Professional & External Services	28,994	32,990	30,294	31,819	-	31,819	(1,171)	(3.55%)
Electricity & Natural Gas	9,160	10,098	9,498	10,779	(847)	9,932	(166)	(1.64%)
Office & Administrative	12,294	8,230	9,719	9,630	-	9,630	1,400	17.01%
Material, Goods & Supplies	8,487	9,089	9,202	9,092	500	9,592	503	5.54%
Other External	12,401	8,008	6,407	7,618	-	7,618	(390)	(4.87%)
Training & Travel	1,197	2,051	1,058	1,330	-	1,330	(721)	(35.13%)
Operations	280,663	280,143	262,851	280,842	(507)	280,335	192	(0.07%)
Contribution to Capital	48,326	55,199	55,327	57,990	-	57,990	2,791	5.06%
Transfers to Reserve	29,005	15,523	18,059	16,020	-	16,020	497	3.20%
Debt Servicing	12,357	14,361	13,630	13,630	-	13,630	(731)	(5.09%)
Community Investment	11,127	11,486	12,638	12,701	-	12,701	1,215	10.58%
Other Expenditures	100,815	96,569	99,654	100,341	-	100,341	3,772	3.91%
Civic Total	381,478	376,712	362,505	381,183	(507)	380,676	3,964	1.05%
Police Operations	94,730	96,029	96,029	99,563	-	99,563	3,534	3.68%
Total Expenses	476,208	472,741	458,534	480,746	(507)	480,239	7,498	1.59%

TABLE 14

Salary & Benefits

The 2021 Budget projects expense of \$179.7 million, an increase of \$2.3 million over the 2020 Budget. This increase is primarily related to increases in the Collective Bargaining Agreements with the City's five unions and out-of-scope positions. In addition, an increase in Canada Pension Plan (CPP) premiums.

Intramunicipal

The 2021 Budget projects expenses of \$30.7 million, a decrease of \$1.6 million from the 2020 Budget. This decrease is primarily related to reduction in fuel and fleet costs (\$1.6 million) and asphalt costs (\$200K). This category includes costs allocated to operating areas for internal trades, fleet costs, facilities costs, and administrative support.

Professional & External Services

The 2021 Budget projects expenses of \$31.8 million, a decrease of \$1.2 million from the 2020 Budget. This decrease is primarily related to removal of one-time costs related to the 2020 municipal election and City efficiency and savings gained.

Electricity & Natural Gas

The 2021 Budget projects expenses of \$9.9 million, a decrease of \$0.2 million over the 2020 Budget. This decrease is related to a 10% decrease on electricity charges by SaskPower to help reduce the impact of COVID-19 offset by a general increase in electricity costs.

Office & Administrative

The 2021 Budget projects expenses of \$9.6 million, an increase of \$1.4 million over the 2020 Budget. This increase is primarily related to increases in bad debt expense to align the budget with actual experience over the last number of years, and an increase in insurance costs.

Material, Goods & Supplies

The 2021 Budget projects expenses of \$9.6 million, an increase of \$0.5 million over the 2020 Budget. This increase is primarily related to COVID-19 for cleaning costs and PPE.

Other External

The 2021 Budget projects expense of \$7.6 million, a decrease of \$0.4 million from the 2020 Budget. This decrease is primarily related to reduction in equipment rentals, banking fees and rental costs due to efficiencies.

Training & Travel

The 2021 Budget projects expense of \$1.3 million, a decrease of \$0.7 million over the 2020 Budget. This decrease is related to a one-time reduction in spending in this category as a result of COVID-19 pandemic restrictions.

Contribution to Capital

The 2021 Budget projects expense of \$58.0 million, an increase of \$2.8 million over the 2020 Budget. This increase is related to the dedicated mill rate for the Recreational Infrastructure Program as well as a planned increase of 3 per cent to continue to address the infrastructure gap at the City.

Transfers to Reserve

The 2021 Budget projects expense of \$16.0 million, an increase of \$0.5 million over the 2020 Budget. This increase is primarily related to increases in the transfer to the Solid Waste Reserve. Transfers from the Operating Budget, primarily from related fees, are meant to cover future costs related to operations for services such as Solid Waste, Cemeteries and Golf Courses.

Debt Servicing

The 2021 Budget projects expense of \$13.6 million, a decrease of \$0.7 million over the 2020 Budget. This decrease is related to the City not having to take out debt to fund the construction of the Wascana Pool as previously planned. This line item relates primarily to Mosaic Stadium debt payments.

Community Investment

The 2021 Budget projects expense of \$12.7 million, an increase of \$1.2 million over the 2020 Budget. This increase is related to increases in funding provided to Regina Exhibition Association and Economic Development Regina to help these organizations continue operations through the COVID-19 pandemic. The total includes funding provided to community associations, events and other local organizations.

2021



General Operating Fund Revenue





Revenue Sources

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

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

Fees and charges make up 12 per cent - the second largest component of revenue for the City. Overall, revenue from the General Operating Fund is increasing by \$7.5 million; this includes a one-time projected reduction in revenues related to COVID-19 of \$12.0 million. The revenue loss as a result of COVID-19 is being covered by drawing funding from the COVID-19 Recovery Reserve.

Revenue by Account Category – General Operating Fund

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Change (\$)	2021 Proposed Change (%)
Civic Operations								
Taxation	249,765	261,413	260,896	269,373	-	269,373	7,960	3.04%
Fees and Charges Revenues	72,490	69,222	55,424	67,004	(10,648)	56,356	(12,866)	(18.59%)
Government Grants	45,930	48,670	49,520	49,738	(630)	49,108	438	0.90%
Other Revenues	74,352	63,992	62,150	65,052	-	65,052	1,060	1.66%
Licenses, Levies and Fines	21,500	12,807	10,756	12,831	(1,254)	11,577	(1,230)	(9.60%)
Transfers from a Reserve	6,019	6,236	12,176	6,430	12,025	18,455	12,219	195.94%
Civic Operations Total	470,056	462,340	450,992	470,428	(507)	469,921	7,581	1.64%
Police Operations	13,052	10,401	10,400	10,318	-	10,318	(83)	(0.79%)
Total Revenues	483,108	472,741	461,322	480,746	(507)	480,239	7,498	1.59%

TABLE 15

Property Taxation

Total property tax revenue in 2021 is \$269 million; an increase of \$8.0 million from 2020. Most of this increase consists of a \$6.1 million increase resulting from the proposed mill rate increase and a \$2.3 million increase in tax revenue from projected 2021 growth, which is offset by a reduction in supplementary property taxes.

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Property Taxes - Current Tax Levy	233,682	244,459	244,163	252,260	-	252,260	7,801	3.19%
Grants in Lieu of Tax	15,320	15,420	15,837	15,979	-	15,979	559	3.63%
Property Taxes - Supplementary	380	1,200	500	800	-	800	(400)	(33.33%)
Recovery from Other Taxing Authorities	383	374	396	374	-	374	-	0.00%
Tax Cancellations	-	(40)	-	(40)	-	(40)	-	0.00%
Total	249,765	261,413	260,896	269,373	-	269,373	7,960	3.04%

TABLE 16

The key property tax assumptions or factors that impact the 2021 Budget are as follows:

A 0.00 per cent increase in the municipal mill rate for 2021 for Civic Operations, plus a 1.39 per cent increase for Regina Police Services, the dedicated amounts of 0.50 per cent for the Recreational Infrastructure Program and 0.45 per cent for Mosaic Stadium for a total proposed mill rate increase of 2.34 per cent.

The 2021 preliminary tax assessment roll is forthcoming. The assessment roll will be open for 60 days following the assessment notice mailing and then reviewed for potential risk due to corrections and assessment appeals using preliminary information obtained from appeals filed for 2021. Based upon the review of appeals received, there may be a risk of reduction in the assessment roll. If a deficit for the 2021 fiscal year is caused by the reduction in tax revenues due to assessment appeals, then that deficit must be eliminated by a transfer from the General Fund Reserve to the General Operations Fund.

Mill Rate History				
	Municipal		Library	
Year	Mill Rate	Per Cent Change	Mill Rate	Per Cent Change
2016	9.59200	3.90%	0.95940	2.70%
2017	7.44834	6.49%	0.71989	2.90%
2018	7.77159	4.34%	0.71989	0%
2019	8.10810	4.33%	0.73285	1.80%
2020	8.37161	3.25%	0.74971	2.30%
2021	9.45130	2.34%	0.85098	2.90%

TABLE 17

Mill Rate Factors					
Property Class/Subclass	2017	2018	2019	2020	2021
Residential (including condominiums)	0.91152	0.91152	0.91152	0.91152	0.91034
Multiple Family Residential	0.91152	0.91152	0.91152	0.91152	0.91034
Commercial and Industrial (including Resource Property)	1.21040	1.21040	1.21040	1.21040	1.24950
Golf Courses	0.78654	0.78654	0.78654	0.78654	0.81197
Railway Right of Way and Pipeline	1.21040	1.21040	1.21040	1.21040	1.24950
Agriculture	1.21040	1.21040	1.21040	1.21040	1.24950

TABLE 18

Mill rates and mill rate factors serve different purposes. The mill rate applied to the taxable assessment, including the assessment of grant in lieu of properties, determines the total tax generated. Mill rate factors, meanwhile, determine the distribution of taxes between groups of properties. Table 17 shows the five-year history of Regina mill rates, including those for the library. 2021 is a revaluation year. As such, assessed property values are updated and the mill rate is recalculated such that there is no change in the total taxes levied. The annual per cent change in Table 17 is based on the mill rate for that year compared to the restated mill rate for the prior year.

Education Property Tax Collection

The City collects Education Property Taxes on behalf of the Government of Saskatchewan as per section 274 of *The Cities Act*. Starting in 2018, the City is no longer compensated for this service, resulting in a revenue loss of approximately \$2 million annually. Province-wide education levy mill rates are set by property class. Table 19 shows the 2020 education mill rates as set by the Government of Saskatchewan. The 2021 provincial mill rates are not known at this time. The last increase to the education levy mill rate occurred in 2017. The 2021 rates will be announced with the 2021-22 Provincial Budget this spring.

Property Class	2020
Residential (including condominiums)	4.12
Multiple Family Residential	4.12
Agriculture	1.43
Resource Property	9.68
Commercial and Industrial (including Golf)	6.27
Railway Right of Way and Pipeline	6.27

TABLE 19

Tax Exemptions

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

Statutory exemptions are provided under section 262 of *The Cities Act* for properties such as schools, public hospitals, buildings set apart for public worship, and provincially and municipally-owned public buildings and land. Properties may also receive an exemption from property taxes under special legislation. Council does not have any authority over these statutory exemptions. In 2020, the total assessment value of statutory exemptions in the City was \$5.1 billion. This represents \$51.2 million in municipal property tax revenue that the City cannot collect on.

Category (\$000s)	Description	Exempt Assessed Value	Foregone Municipal Tax
Heritage Properties	For properties that qualify under the Heritage Incentive Policy.	\$20,122	\$178
Housing Properties	For properties that qualify under the Housing Incentives Policy.	\$411,268	\$3,138
Boundary Alteration Properties	For properties that qualify under the boundary alteration tax mitigation principles and tools approved by Council in 2013.	15,795	\$147
Non-profit and Charitable Organizations	For non-profit and charitable organizations, usually associated with a charitable, cultural or philanthropic cause.	\$116,687	\$1,181
Economic	Regina Airport Exemption	\$30,731	\$311
Total		\$594,603	\$4,955

TABLE 20

2021 Permissive Property Tax Exemptions

Permissive exemptions are authorized by subsections 262(3) and (4) of *The Cities Act*. They are a tool available to Council to support organizations that own or lease property, provide a public benefit and further Council's vision for the benefit of Regina residents. Permissive exemptions currently granted by Council fall into five categories. Table 20 identifies and describes the Permissive Property Tax Exemptions, the 2020 assessment value and the forgone municipal tax for each category (the latest available data).

Fees & Charges

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Landfill Fees	16,556	16,475	16,040	16,475	-	16,475	-	0.00%
Recycling Revenues	6,068	7,076	6,324	7,076	-	7,076	-	0.00%
Administrative Revenue	11,532	7,186	10,278	6,582	-	6,582	(604)	(8.41%)
Facilities Revenue	6,713	6,747	1,770	5,450	-	5,450	(1,296)	(19.22%)
Community Services Program & Operating Revenue	8,676	8,421	4,923	8,429	(3,091)	5,338	(3,083)	(36.61%)
Transit & Paratransit Fees	11,240	11,534	5,692	11,600	(6,700)	4,900	(6,634)	(57.52%)
Building Permit Fees	2,964	3,666	2,500	2,900	-	2,900	(766)	(20.89%)
Golf Course Fees	2,900	2,801	3,151	2,801	-	2,801	-	0.00%
Parking Fees	2,140	2,166	1,316	2,191	(857)	1,334	(832)	(38.41%)
Cemetery Fees	1,157	1,225	1,207	1,225	-	1,225	-	0.00%
Fire Suppression Fees	1,135	665	962	1,015	-	1,015	350	52.63%
Towing, Auction & Salvage Revenue	584	578	578	578	-	578	-	0.00%
Development Revenue	436	392	303	392	-	392	-	0.00%
Pavement & Concrete Cut Charges	389	290	380	290	-	290	-	0.00%
Total	72,490	69,222	55,424	67,004	(10,648)	56,356	(12,866)	(18.59%)

TABLE 21

Landfill Fees

The 2021 Budget projection for landfill fees is \$16.5 million; same as 2020. This amount is based on landfill tipping fees that are approved by City Council and levied primarily based on weight. A flat fee of \$10 per load is applied to loads weighing less than 200 kilograms. Loads above 200 kilograms are charged \$85 per tonne.

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

Recycling Revenue

The 2021 Budget projects revenue of \$7.1 million from recycling fees; same as 2020. The recycling fee rate has remained the same since 2013 at \$91.25 per year per household and it is charged to residents through their Utility bill. Recycling services are provided through a third-party company. The City receives a 25 per cent share of revenues earned from the sale of the recyclable materials. The City also receives funding from Multi-Material Stewardship Western to offset a portion of the costs associated for providing a recycling program within the City.

Administrative Revenue

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

The 2021 Budget projects revenue of \$6.6 million; a decrease of \$0.6 million from 2020. Of note in 2021 is a \$0.5 million decrease in revenue from Regina Public Schools and Regina Catholic Schools Division which accounts for one-time funding provided in 2020 to cover the costs of the municipal election. The City projects to see \$0.2 million in new revenue generated from the Sponsorship, Naming Rights & Advertising program that will launch in 2021.

Facilities Revenue

The 2021 Budget projects \$5.5 million; a \$1.3 million decrease from 2020 primarily from reduced facility fees collected for events at Mosaic Stadium as a result of COVID-19. Facilities revenue is collected from City-owned facilities for property rentals, employee paid parking and any other operating agreements that the City has with its partners.

Community Services Program and Operating Revenue

The 2021 Budget projects revenue of \$5.3 million; a decrease of \$3.1 million from 2020. This is from a decrease in the recreational fees as a result of COVID-19. Fees and charges are at cost-recovery levels that establish an acceptable balance between user fees and taxpayer subsidy. A higher level of tax subsidy is deemed to be appropriate where the community at large benefits from an individual's use of a program or service (i.e. recreation activities for children and youth that focus on water safety) than when the primary beneficiary is an individual, such as activities where adults develop specialized skills. This is a benefits-based approach to establishing cost recovery levels.

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

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

Fare type	2020	2021
Adult 31-day pass	\$89	\$89
Youth 31-day pass	\$64	\$64
20 Rides adult pass	\$55	\$55
20 Rides youth pass	\$46	\$46
Senior annual pass	\$270	\$270

Transit & Paratransit Fees

The 2021 Budget projects revenue of \$4.9 million from transit fees and charges; a decrease of \$6.6 million from 2020. The decrease is a one-time reduction as a result of COVID-19. Transit revenue includes U-Pass, cash fares, ticket and pass sales for both transit and paratransit services.

TABLE 22

Building Permit Fees

The 2021 Budget projects revenue of \$2.9 million from building permits; a decrease of \$0.8 million from the 2020 Budget. The decrease in revenues can be attributed to the slowdown in construction activity. Building Permit Fees are established based on the principle of 100 per cent cost recovery for all fee-for-service activities.

Golf Course Fees

The 2021 Budget projects revenue of \$2.8 million; the same as 2020.

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

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

Parking Fees

The 2021 Budget projects revenue of \$1.3 million in parking fees; a decrease of \$0.8 million from 2020. This reduction is largely a result of COVID-19. Most of the projected revenue is related to public parking meter revenue but also includes residential parking permits, taxi stand permits and fees paid by City employees for parking spots. The rate for public parking meters is \$2 per hour, which is consistent with meter rates in other Canadian cities and off-street parking costs in the downtown.

Cemetery Fees

The 2021 Budget projects revenue of \$1.2 million; the same as 2020. These fees offset operating expenses and costs to restore existing infrastructure while providing capital funding to develop new interment options.

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

Fire Suppression Fees

The 2021 Budget projects revenue of \$1.0 million from fire suppression service; an increase of \$0.4 million over 2020. This increase is a result of adjusting revenues to align with actuals.

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

Towing, Auction and Salvage Revenue

The 2021 Budget projects revenue of \$0.6 million; no change from 2020. This revenue is derived from the towing and auction/salvage activities of the City.

Development Revenues

2021 development fee revenue is projected to be \$0.4 million: the same as 2020. Development fees are established based on the principle of 100% cost recovery for all fee-for-service activities. Future growth will pay for itself with full cost-recovery and reduce the amount of taxes required to fund the development planning services provided by the City.

Pavement and Concrete Cut Charges

The 2021 Budget projects revenue of \$0.3 million in pavement and concrete cut revenues; no change from 2020. Pavement and concrete cut charges relate to interdepartmental charges for services provided to departments in the City such as Parks, Recreation & Cultural Services and Water, Waste & Environmental Services.

Government Grants

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Municipal Revenue Sharing Grant	39,203	42,407	43,379	42,956	-	42,956	549	1.29%
Multi-Material Stewardship Western Grant	1,794	1,664	1,664	2,179	-	2,179	515	30.95%
Sask Sport - Mosaic Stadium Lease	2,135	2,119	2,130	2,123	-	2,123	4	0.19%
Paratransit Grant	1,163	1,100	1,156	1,100	(430)	670	(430)	(39.09%)
Transit Grant	667	635	305	635	(200)	435	(200)	(31.50%)
Urban Highway Connector Program	468	440	473	440	-	440	-	0.00%
Sask Lotteries Community Grant Program	340	305	340	305	-	305	-	0.00%
Other Grants	160	-	73	-	-	-	-	0.00%
Total Government Grants	45,930	48,670	49,520	49,738	(630)	49,108	438	0.90%

TABLE 23

Municipal Revenue Sharing Grant

The Saskatchewan Government provides an annual grant to municipalities that is a portion of the revenues generated by the Provincial Sales Tax (PST). The program grants funds to municipalities across the province according to a formula. In 2021, the City anticipates a Revenue Sharing Grant of \$43.0 million; an increase of \$0.5 million from 2020.

Multi-Material Stewardship Western Grant

The City of Regina signed a funding agreement with Multi-Material Stewardship Western, a non-profit organization that came into effect on January 1, 2016. The funding agreement establishes several criteria the recycling program needs to meet in order to qualify for funding. One such criteria is the goal to reduce the contamination level of City recycling to below 5 per cent. The projected funding for 2021 is \$2.2 million; an increase of \$0.5 million from 2020.

Sask Sport – Mosaic Stadium Lease

The City receives \$2.1 million from Sask Sport for the lease of Mosaic Stadium. As per the lease agreement, the total amount paid by Sask Sport is \$2.5 million, the remaining \$400K being recorded as Fees & Charges.

Paratransit Grant

The provincial Paratransit Operating Grant is projected to be \$0.7 million in 2021; a decrease of 0.4 million from 2020. The decrease is due to the impact of COVID-19. Paratransit receives operating and capital grants from the Government of Saskatchewan's Municipal Transit Assistance for People with Disabilities program. The grant is performance-based with the level of funding linked to the number of trips.

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

Transit Grant

For 2021, the Transit Grant is projected to be \$0.4 million; a decrease of 0.2 million from 2020. The decrease is due to the impact of COVID-19. The Transit Grant Program is an agreement between the City of Regina and the Government of Saskatchewan to provide monthly bus passes at reduced rates for eligible clients and their families. Eligibility is determined based on inclusion in one of the following programs:

- Saskatchewan Assistance Program
- Saskatchewan Assured Income for Disability
- Transitional Employment Allowance

- Provincial Training Allowance
- Saskatchewan Employment Supplement

Funding from the provincial government covers approximately one quarter of the program's cost.

Urban Highway Connector Program

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

In the initial stages of the program, maintenance needs were discussed with the Ministry to determine the funding levels. The total operating and maintenance grant for 2021 is \$0.4 million. This is the same level as 2020.

Saskatchewan Lotteries Community Grant Program

The Saskatchewan Lotteries Community Grant Program assists in the development of sport, culture and recreation programs by providing funds to non-profit community organizations that are operated by volunteers. The City administers the grant on behalf of Saskatchewan Lotteries. The projected funding level for 2021 is the same as 2020 at \$0.3 million.

Other Grants

There is no budget for these items in 2021.

Other Revenues

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Electrical Distribution Revenues	28,232	27,800	29,000	29,800	-	29,800	2,000	7.19%
Gas Distribution Revenues	5,630	6,400	5,400	5,400	-	5,400	(1,000)	(15.63%)
Water Works Revenues	17,027	17,847	17,832	18,297	-	18,297	450	2.52%
Investment Income	19,709	9,435	5,412	6,975	-	6,975	(2,460)	(26.07%)
Tax Penalty Revenues	3,507	2,265	4,167	4,150	-	4,150	1,885	83.22%
Claims Revenue	247	245	339	430	-	430	185	75.51%
Total Other Revenues	74,352	63,992	62,150	65,052	-	65,052	1,060	1.66%

TABLE 24

Electrical Distribution Revenue (SaskPower)

The projected revenue for 2021 is \$29.8 million; an increase of \$2.0 million over 2020. The Electrical Distribution Revenue represents SaskPower's 10 per cent surcharge on electricity sales. The increase is due primarily to carbon tax increases.

Gas Distribution Revenue (SaskEnergy)

The projected revenue for 2021 is \$5.4 million; a decrease of \$1.0 million from 2020. The Gas Distribution Revenue represents SaskEnergy's 5 per cent surcharge on gas sales. The decrease is to align budget to actuals.

Overall, there is a net increase in distribution revenue of \$1.0 million

Water Works Revenue

The 2021 Budget projects revenue of \$18.3 million from Water Works; an increase of \$0.5 million from 2020. Water Works Revenue include an access fee paid to the General Fund, a proportionate share of the Goods and Services Tax (GST) rebate and a Utility administration charge – an approximate measure of corporate administration costs attributable to the Utility.

Investment Income

The projected revenue for 2021 is \$7.0 million; a decrease of \$2.5 million from 2020. This is a combination of earnings on daily bank balances, short-term investments in money market funds and revenue from funds held in a long-term bond fund. The decrease is primarily related to decreased interest rates. Investments are made in accordance with the City's Investment Policy.

Tax Penalty Revenue

The projected revenue for 2021 is \$4.2 million; an increase of \$1.9 million over 2020. A late payment penalty of 1.25 per cent per month is applied to accounts with outstanding balances after the tax deadline (June 30th). Penalties do not apply to owners who participate in the Tax Installment Payment Plan Service (TIPPS) program. After December 31st, unpaid property taxes will be declared in arrears and will be subject to penalties of 1.75 per cent per month. The increase in revenue is to adjust the budget to align with actual penalties collected.

Claims Revenue

The projected revenue for 2021 is \$0.4 million an increase of \$0.2 million over 2020. Claims revenue is for insurance claims collected by the City and refunds to the city for premiums paid on behalf of related parties.

Licences/Levies/Fines

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Paved & Gravel Alleys Levy	5,279	5,121	5,273	5,121	-	5,121	-	0.00%
Traffic Violation Fines	11,480	3,300	2,300	3,300	-	3,300	-	0.00%
Parking Tickets	2,702	2,199	1,750	2,199	(579)	1,620	(579)	(26.33%)
Business Licenses	676	773	675	773	-	773	-	0.00%
Amusement Tax	654	675	150	675	(675)	-	(675)	(100.00%)
Animal Licensing	411	421	350	421	-	421	-	0.00%
Taxi Revenues	163	140	152	140	-	140	-	0.00%
Animal Fine Revenues	33	82	12	82	-	82	-	0.00%
Urban Reserve Service Agreement Fees	60	45	67	65	-	65	20	44.44%
Impound Fees	9	20	6	20	-	20	-	0.00%
NSF Service Charge	20	16	21	20	-	20	4	25.00%
Bylaw Enforcement Fines	13	15	-	15	-	15	-	0.00%
Total Licenses/Levies/Fines	21,500	12,807	10,756	12,831	(1,254)	11,577	(1,230)	(9.60%)

TABLE 25

Paved & Gravel Alleys Levy

The 2021 Budget projects revenue of \$5.1 million from the tax levy; no change from the 2020 Budget. Funding for maintenance and reconstruction of alleys is derived from a Gravel and Paved Alley Special Tax levied pursuant to section 275 of *The Cities Act*. It is levied against all properties that abut an alley and is billed in conjunction with property taxes.

If the special tax levy is not fully expended in the designated year, the unspent portion is recognized as deferred revenue (a restricted account) which will be expended for the intended purpose in subsequent years. Deferred revenue from prior periods will be expended in 2021.

The rate for 2021 is consistent with the direction adopted by City Council to ensure the alley inventory is maintained at an acceptable and sustainable condition. The standard is the provision of a 30-year reconstruction cycle in paved alleys and a 10-year systematic gravel refreshment cycle in gravel alleys.

Traffic Violation Fines

The 2021 Budget projects revenue of \$3.3 million from court fines; no change from the 2020 Budget. Court fines are received either through the municipal court or through traffic violations that result in payment through the provincial court system. The Regina Police Service issues tickets for infractions of *The Traffic Safety Act* and *The Traffic Bylaw, No. 9900*.

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

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

Parking Ticket Fines

The 2021 Budget projects revenue of \$1.6 million from parking tickets fines; a decrease of \$0.6 million from the 2020 Budget. The decrease is a result of COVID-19. Fines and regulations for parking tickets are established in *The Regina Traffic Bylaw, No. 9900*.

Business Licences

The 2021 Budget projects revenue of \$0.8 million from business licences; no change from the 2020 Budget. Approximately 3,300 licences are issued annually; 95 per cent to residents and 5 per cent to non-residents. There are two categories of business licences - Resident Business Licence fee of \$225 and Non-Resident Business Licence fee of \$450.

Amusement Tax

The 2021 Budget projects revenue of \$0 from the Amusement Tax; this is a \$0.7 million decrease from 2020. The decrease is a result of COVID-19. The authority for the Amusement Tax is Section 279 of The Cities Act, 2003-102. The Amusement Tax Bylaw establishes the rate and defines the nature of entertainment that is subject to the tax. The Amusement Tax is applicable to the sale of movie tickets, and equal to 10 per cent, with one-tenth of the amount collected going to the theatre as an administrative fee or commission for collecting the tax.

2020 Rate	2021 Rate	Change
10%	10%	None

TABLE 26

Animal Licensing

The 2021 Budget projects revenue of \$0.4 million from animal licensing; no change from the 2020 Budget. *The Regina Animal Bylaw, 2000* governs the licensing of animals within the City.

Taxi Licences

The 2021 Budget projects revenue of \$0.1 million from taxi & ridesharing licences; no change from the 2020 Budget. Taxicab owners pay an annual licence fee of \$375 for regular, temporary, seasonal and accessible taxi operations. These fees are governed by *The Taxi Bylaw, 1994*. Rideshare fees are determined by the size of the fleet and the number of trips provided. The collection of fees are governed by *the Vehicle for Hire Bylaw*. All fees collected are used to administer and run the licensing program.

Animal Fine Revenues

The 2021 Budget projects revenue of \$0.1 million from animal control and animal fines; no change from the 2020 Budget. *The Regina Animal Bylaw, 2009* governs the fines associated with animal control services, which are contracted by the City of Regina through the Regina Humane Society.

Urban Reserve Service Agreement Fees

The 2021 Budget projects revenue of \$65,000 from Urban Reserve Service Agreement Fees; and increase of \$20,000 over the 2020 Budget. The City of Regina collects fees as outlined in the Municipal Services and Compatibility Agreement signed by the City of Regina and First Nations.

Impound Fees

The 2021 Budget projects revenue of \$20,000 from impound fees; no change from the 2020 Budget. *The Regina Animal Bylaw, 2009* governs the control of animals within the City of Regina.

NSF Service Charge

The 2021 Budget projects revenue of \$20,000 from NSF (non-sufficient funds) service charges; an increase of \$4,000 over the 2020 Budget. Returned payments are subject to a Non-Sufficient Funds (NSF) fee as outlined in *The Regina Administration Bylaw No. 2003-69*.

Bylaw Enforcement Fines

The 2021 Budget projects revenue of \$15,000 from fire bylaw violations; no change from the 2020 Budget. These are fines issued for non-compliance with the regulations as set out in *The Regina Fire Bylaw, 2005-18*.

Transfers from a Reserve

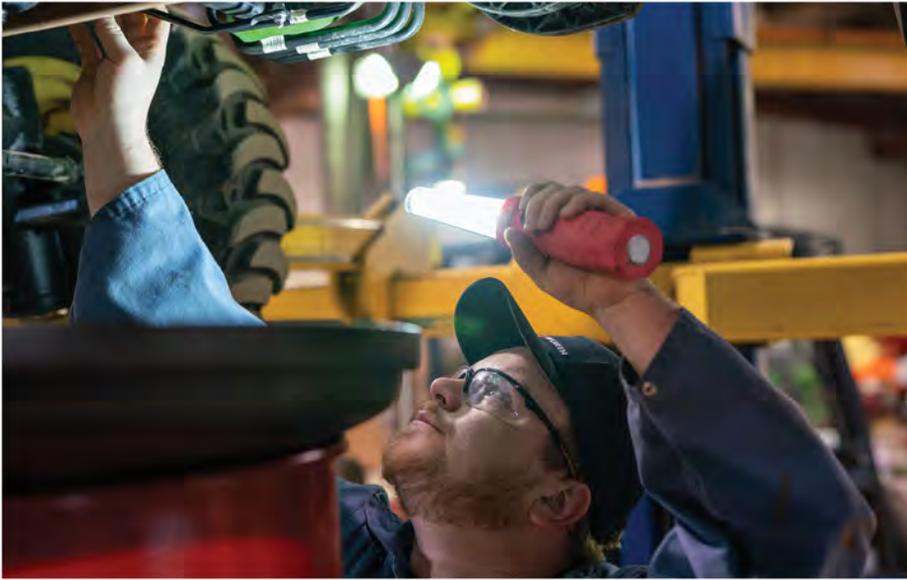
Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Transfers from a Reserve	6,019	6,236	12,176	6,430	12,025	18,455	12,219	195.94%
Total Transfers from a Reserve	6,019	6,236	12,176	6,430	12,025	18,455	12,219	195.94%

TABLE 27

Transfers from a Reserve

The projected revenue for 2021 is \$18.5 million; an increase of \$12.2 million over 2020. Reserve transfers include funds to cover the Housing Incentive Program (HIP - \$2.5 million), transfers from the Planning & Sustainability Reserve and Stadium Reserve to cover operating costs. The \$12.2 million increase is related primarily to cover costs related to COVID-19.

2021



General Operating Fund Expenses

Overview

Overall, funding for general operations is increasing by \$4.0 million, or 1.1 per cent. The increase is a result of increases in service delivery costs due to inflation, population growth, uncontrollable costs and an increase to current contributions to capital. The City realized \$5.0 million in savings to keep the overall net increase to \$4.0 million.

Expense By Division - General Operating Fund

	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Mayor's Office and City Council	1,204	1,306	1,221	1,369	63	4.82%
Community Investments	11,127	11,486	12,638	12,701	1,215	10.58%
Officers of Council	13,466	15,858	14,402	14,916	(942)	(5.94%)
Financial Strategy & Sustainability	88,516	93,603	93,631	97,837	4,234	4.52%
Citizen Services	152,364	146,595	140,527	145,358	(1,237)	(0.84%)
City Planning & Community Development	62,072	66,001	59,235	66,424	423	0.64%
Citizen Experience, Innovation & Performance	24,788	25,578	25,121	26,051	473	1.85%
General Fund Operations Total	353,537	360,427	346,775	364,656	4,229	1.17%
General Fund Transfers						
Officers of Council	763	923	923	923	-	0.00%
Financial Strategy & Sustainability	16,553	808	808	808	-	0.00%
Citizen Services	9,490	14,060	13,057	14,118	58	0.41%
City Planning & Community Development	1,427	494	942	171	(323)	(65.38%)
Citizen Experience, Innovation & Performance	(292)	-	-	-	-	0.00%
General Fund Transfers Total	27,941	16,285	15,730	16,020	(265)	(1.63%)
Total Expenses	381,478	376,712	362,505	380,676	3,964	1.05%

TABLE 28

Organizational Chart

The City delivers its services in a variety of ways, led by approximately 2,800 employees for civic operations. Many services are also delivered in partnership with community organizations, such as sport, culture and recreation programs, and by third party service providers, such as Paratransit and the Wastewater Treatment Plant.

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

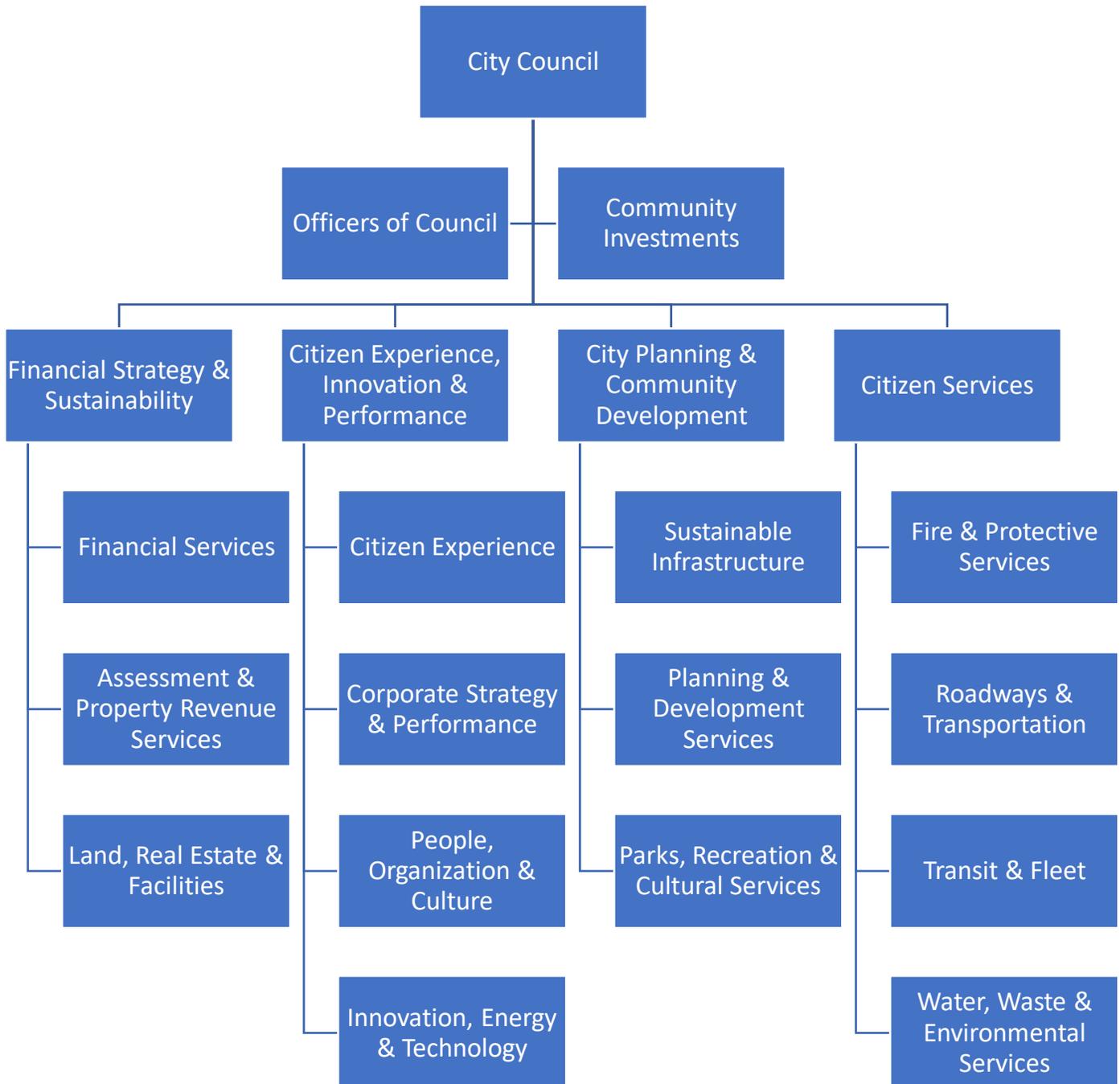


TABLE 29

FTEs – General Fund (Civic Operations)

FTEs Division	2020			2021			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
General Fund								
Officer of the Mayor	15	-	15	15	-	15	-	0.00%
Officers of Council	85	-	85	82	-	82	(3)	(3.53%)
Financial Strategy & Sustainability	218	17	235	212	18	230	(5)	(1.70%)
Citizen Services	809	75	884	810	74	884	-	0.00%
City Planning & Community Development	283	220	503	288	221	509	6	1.19%
Citizen Experience, Innovation & Performance	175	2	177	175	2	177	-	0.00%
General Operating Total	1,585	314	1,899	1,582	315	1,897	(2)	(0.11%)
Costing Fund								
Financial Strategy & Sustainability	45	2	47	45	2	47	-	0.00%
Citizen Services	61	3	64	61	3	64	-	0.00%
City Planning & Community Development	-	1	1	-	1	1	-	0.00%
Citizen Experience, Innovation & Performance	3	-	3	3	-	3	-	0.00%
Costing Fund Total	109	6	115	109	6	115	-	0.00%
General Capital								
Financial Strategy & Sustainability	7	-	7	9	-	9	2	28.57%
Citizen Services	18	2	20	18	2	20	-	0.00%
City Planning & Community Development	-	-	-	1	-	1	1	100.00%
General Capital Total	25	2	27	28	2	30	3	11.11%
Total Civic Operations	1,719	321	2,041	1,719	323	2,042	1	0.05%

TABLE 30

FTEs – Utility Fund

FTEs Division	2020			2021			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
Utility Operating								
Financial Strategy & Sustainability	20	1	21	20	1	21	-	0.00%
Citizen Services	156	26	182	153	26	179	(3)	(1.65%)
City Planning & Community Development	4	-	4	4	-	4	-	0.00%
Citizen Experience, Innovation & Performance	5	-	5	5	-	5	-	0.00%
Utility Operations Total	185	27	212	182	27	209	(3)	(1.42%)
Utility Capital								
Citizen Services	17	5	22	18	5	23	1	4.55%
City Planning & Community Development	1	-	1	-	-	-	(1)	(100.00%)
Utility Capital Total	18	5	23	18	5	23	-	0.00%
Total	203	32	235	200	32	232	(3)	(1.28%)

TABLE 31

City Council

City Council is responsible for the governance of the City of Regina, subject to provincial legislation. Councillors are elected every four years in a municipal election; the last one took place on November 9, 2021. The Mayor is elected at large.

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

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

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

Expense By Department – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Office of the Mayor	562	606	549	613	7	1.13%
City Council	642	700	672	756	56	7.99%
Total Expenses- City Council	1,204	1,306	1,221	1,369	63	4.82%

TABLE 32

Details on the responsibilities of the areas in City Council are listed below:

Office of the Mayor - Provides support to the Mayor through the management of the decision-making processes of City Council, committees and quasi-judicial bodies; ensure election readiness and manages election operations.

City Council – Provides support to City Council and individual councillors through the management of the decision-making processes of City Council, committees and quasi-judicial bodies; ensure election readiness and manages election operations.

FTEs By Department – General Operating Fund

FTEs	2020			2021			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
General Fund								
Office of The Mayor	4	-	4	4	-	4	-	0.00%
City Council	11	-	11	11	-	11	-	0.00%
Grand Total	15	-	15	15	-	15	-	0.00%

TABLE 33

Community Investments

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

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Proposed Change	2021 Proposed Change (%)
Operations & Community Services Committee	4,220	4,040	4,103	4,055	15	0.37%
Provincial Capital Commission (Wascana Authority)	2,719	2,719	2,719	2,719	-	0.00%
Housing Initiatives Program (HIP)	1,942	2,530	3,647	2,530	-	0.00%
Economic Development Regina (EDR)	1,812	1,848	1,848	2,048	200	10.82%
Regina Exhibition Assoc Ltd (REAL)	200	100	100	1,100	1,000	1000.00%
Economic (Executive Committee)	200	205	182	205	-	0.00%
Henry Baker Scholarship	34	34	34	34	-	0.00%
Other Economic & Promotional Initiatives	-	10	5	10	-	0.00%
Total Expenses – Community Investments	11,127	11,486	12,638	12,701	1,215	10.58%

TABLE 34

Funds are allocated through several committees:

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

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

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

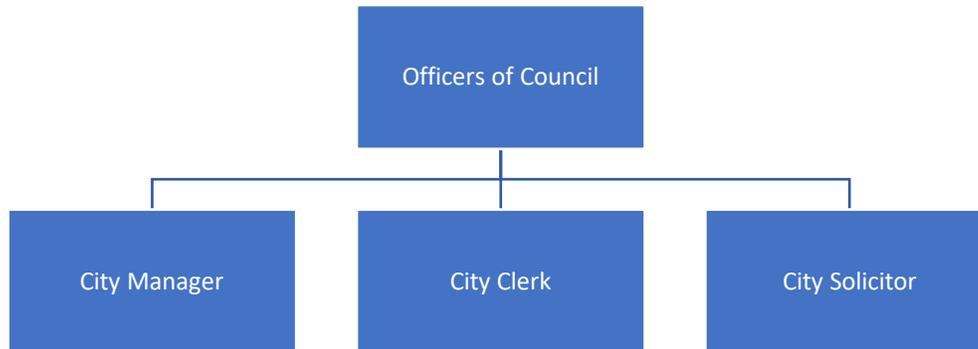
2020 Achievements

The Community Investment Grants Program supported the core operating and programming of 24 cultural, sport and recreation, and social development organizations in 2020, and allocated approximately 228 separate grants, ranging in amount from \$640 to \$308,000 for first time and recurring events, core operating programs and services in the community.

In 2021, 81 per cent of applications received grant funding and 74 per cent of all funds requested were approved.

Officers of Council

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



2021 Priorities and Plans

The newly elected Council was provided with a comprehensive orientation and onboarding program in November 2020. The Officers of Council will play an ongoing and key role in supporting Council throughout 2021 as it develops and implements its priority objectives.

The Officers of Council will support the development of a new strategic plan in 2021 that sets corporate priorities to align with Council's vision and the Official Community Plan (OCP). The Office will continue to lead the organization in achieving the principles set out in the OCP and will ensure a citizen-focused approach to delivering reliable services, based on affordability, improved efficiency and effectiveness.

The Office of the City Manager will continue to build and maintain partnerships with community and business-oriented organizations and Indigenous leaders, with a focus on investing in infrastructure while supporting social and economic development.

The City Manager provides organizational oversight while setting and managing budget expectations. In doing so, Council will continue to be well-positioned for successful and informed decision-making.

In addition, through Reconciliation Regina's continuing efforts to strengthen and maintain relationships with Indigenous leaders and the community, the City will continue to fulfill the municipally-directed Truth and Reconciliation Commission's Calls to Action and to respectfully commemorate the lives of the Missing and Murdered Indigenous Women and Children.

In 2021, the Licensing & Parking Services Branch will implement the Body Rub Establishment and Short-Term Accommodation licensing programs. Focus on improving efficiency, service delivery and compliance as well as reducing ongoing expenses will continue with the replacement and upgrade of the current licensing and parking software systems.

The Bylaw Enforcement Branch will focus on educating residents about yard maintenance responsibilities in an effort to increase bylaw compliance regarding grass and vegetation on private properties. As part of this, the branch will also be looking at ways to improve responsiveness to customer complaints as well as the overall efficiency of the enforcement process for overgrown grass and vegetation cases.

Long-term Plans and Priorities

The Officers of Council will focus on positioning the organization to support the community in its recovery from the economic and social impacts of the COVID-19 pandemic, while continuing to guide the policies, programs and initiatives that promote sustainability, encourage economic growth, and focus on providing a quality of life where residents can participate in and contribute to an inclusive, safe and healthy community.

Challenges and Opportunities

With a growing city, growing demands and challenges arise. To meet these increased service and technology demands, new and innovative practices, partnerships and contractual relationships are being established. In addition, current

processes and practices must be reviewed to find efficiencies necessary to respond to the increased expectations of residents.

We are watching for opportunities to support community and business recovery from the impacts of COVID-19, to leverage innovation and technology to become more sustainable and build a stronger local economy, and to partner with other community organizations to address emerging and persisting social challenges in a thoughtful, collaborative manner.

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

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

There is continued opportunity to improve bylaw compliance through increased public awareness, education and the introduction of processes that will make compliance as efficient as possible. The COVID-19 pandemic further impacted enforcement in some instances as decisions made earlier in the year to reduce the number of staff, and thus the financial burden of the city, resulted in increased complaints due to longer enforcement timeframes as a result of fewer staff.

2020 Achievements

The Office of the City Manager led the past year with a focused and proactive approach that positioned the organization to minimize financial and service impacts of COVID-19 and respond to the resulting community and economic challenges. The City prepared for and quickly responded to evolving public health measures and reallocated resources to areas of most need. Through responsible planning and ongoing monitoring of the impacts of COVID-19, the City emerged from the third quarter with a small surplus that positions the City to make choices in 2021 that best position residents and businesses to recover from the impact of the pandemic.

Administration achieved internal savings, reallocated funding and developed options for Council to defer and reprioritize capital spending while taking advantage of recovery funding from senior levels of government.

The City continues to make progress on reconciling diverse experiences of our community towards a shared history. The City maintains its leadership role through Reconciliation Regina to ensure a community response to the Truth and Reconciliation Commission's Calls for Action and the recently released Missing and Murdered Indigenous Women and Girls (MMIWG) Calls for Justice.

The Office of the City Clerk conducted the 2020 Municipal/School Board elections in November 2020. The election saw over 80 candidates running for positions on City Council and the respective school boards. A large and unprecedented challenge arose as a result of the COVID-19 pandemic. While a typical election year sees between 80 and 120 applications of mail-in ballots, Elections Regina received over 6,000 applications for mail-in ballots in 2020, with just under 5,000 completed and returned prior to 8 p.m. on Election Day. This resulted in the recruitment of additional staff and the identification of alternate delivery methods to ensure the timely distribution of applications and the receipt of completed ballots.

The Office of the City Solicitor supported a range of initiatives that included drafting bylaws, major contracts and general advising. This work highlighted below assisted the City in its role as both regulator and service provider.

- *The Regina Taxi Bylaw, 1994* was amended to create a more level playing field for the taxi and rideshare industries and provide more flexible booking options for residents and visitors to the City.
- Following Zoning amendments which allow body rub establishments in Industrial Zones, a licensing and regulatory scheme for body rub establishments was developed, improving enforcement with a focus on public safety and harm reduction.
- Regulatory and licensing recommendations regarding home sharing were developed, which led to the adoption of The Residential Short Term Accommodation Licensing Bylaw and associated changes to the Zoning Bylaw to

allow residents to offer short term accommodation in their homes while at the same time providing outreach and enforcement mechanisms to address community nuisances. Implementation of this program will occur in 2021.

- The following employee policies were implemented: Employee Code of Conduct, Whistleblower Policy and the Employee Theft and Fraud Policy. This included amending Bylaw 2002-57, *The Regina Code of Conduct and Disclosure Bylaw* to remove employees from its application.
- Bylaw No. 2020-27, *The COVID-19 Pandemic Bylaw, 2020*, along with a number of other bylaws were prepared and adopted to waive, suspend or modify service requirements and provide payment relief related to taxes, utilities and transit fares to customers who experienced financial difficulty as a result of the COVID-19 pandemic.

Considerable efforts were focused on supporting residents during the COVID-19 pandemic. These included adjusting parking enforcement to respond to the changing parking patterns of residents, suspended late payment charges, extended licence periods, removed minimum driving requirements for taxi licence holders and provided support for taxi and rideshare providers to minimize transmission concerns.

In response to the COVID-19 pandemic, the Bylaw Enforcement Branch adjusted enforcement practices to focus primarily on health and safety violations. Due to the potential financial hardships, the Branch only remedied violations that could impact health and safety and deferred non-emergent remedies until later in the summer.

Expense By Department – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Office of the City Solicitor	9,770	10,535	9,239	10,972	437	4.15%
Office of the City Clerk	2,502	3,583	3,808	2,467	(1,116)	(31.15%)
Office of the City Manager	1,194	1,740	1,355	1,477	(263)	(15.11%)
General Fund Operations Total	13,466	15,858	14,402	14,916	(942)	(5.94%)
General Fund Transfers						
Office of the City Solicitor	763	762	762	762	-	0.00%
Office of the City Clerk	-	161	161	161	-	0.00%
General Fund Transfers Total	763	923	923	923	-	0.00%
Total Expenses	14,229	16,781	15,325	15,839	(942)	(5.61%)

TABLE 35

FTEs by Department – General Operating Fund

FTEs Division	2020			2021			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
General Fund								
Office of the City Clerk	21	-	21	20	-	20	(1)	(4.76%)
Office of the City Manager	6	-	6	5	-	5	(1)	(16.67%)
Office of the City Solicitor	58	-	58	57	-	57	(1)	(1.72%)
Total	85	-	85	82	-	82	(3)	(3.53%)

TABLE 36

Office of the City Solicitor

Expense By Activity - General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Licensing	1,969	2,127	1,970	2,120	(7)	(0.25%)
Parking Services	2,215	2,612	2,107	2,559	(53)	(2.04%)
Legal Services	2,191	2,272	2,029	2,273	1	0.03%
Bylaw Enforcement	1,959	1,924	1,516	1,977	53	2.77%
Insurance	1,214	1,388	1,390	1,808	420	30.26%
Risk Management	222	212	227	235	23	11.00%
General Fund Operations Total	9,770	10,535	9,239	10,972	437	4.15%
General Fund Transfers						
Licensing	763	762	762	762	-	0%
General Fund Transfers Total	763	762	762	762	-	0%
Total Expenses	10,533	11,297	10,001	11,734	437	3.87%

TABLE 37

Details on the responsibilities of the areas in the Office of the City Solicitor are listed below:

Licensing - Provides business, animal and vehicle for hire licencing services, and animal control & impound services.

Parking Services – Provides parking services including parking meters and maintenance, parking permits, neighborhood and accessible parking zone planning and traffic bylaw enforcement.

Legal Services - The Legal Department provides full service in-house legal services to the City of Regina and City Council supporting business operations and legal compliance. The Department prosecutes all bylaw offences in the Regina Municipal Bylaw Division of Provincial Court.

Bylaw Enforcement - Responsible for working with residents and community groups to resolve issues through education and enforcement to achieve bylaw compliance; investigating property complaints; remedying issues of non-compliance (dispatching City crews or contracted personnel to clean up or repair properties); coordinating investigations with internal and external enforcement agencies.

Insurance - Costs for insurance premiums for the City.

Risk Management - Provides risk management and insurance services and investigates all claims by and against the City of Regina.

Office of the City Clerk

Expense By Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Administration	1,314	1,186	1,187	1,244	58	4.89%
Corporate Information Governance	924	862	1,115	901	39	4.47%
Elections Management	34	1,263	1,263	84	(1,179)	(93.35%)
Corporate Memberships	143	130	130	130	-	0.00%
Committee Support	87	142	113	108	(34)	(23.68%)
General Fund Operations Total	2,502	3,583	3,808	2,467	(1,116)	(31.15%)
General Fund Transfers						
Elections Management	-	161	161	161	-	0.00%
General Fund Transfers Total	-	161	161	161	-	0.00%
Total Expenses	2,502	3,744	3,969	2,628	(1,116)	(29.81%)

TABLE 38

Details on the responsibilities of the areas in the Office of the City Clerk are listed below:

Administration – Provides leadership for the department including business planning, operations management, and reporting.

Corporate Information Governance - Manages all aspects of privacy protection and access to information, including processing access to information requests; coordinates the Open Government Program and manages the Open Data website.

Elections Management – Provides election readiness and manages election operations.

Corporate Memberships - Membership costs for organizations such as Saskatchewan Urban Rural Municipalities

Committee Support - Provides support to City Council and individual Councillors through the management of the decision-making processes of City Council, committees and quasi-judicial bodies.

Office of the City Manager

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

Expense By Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Senior Management	855	1,240	867	977	(263)	(21.21%)
Strategic Innovation	339	500	488	500	-	0.00%
Total Expenses	1,194	1,740	1,355	1,477	(263)	(15.11%)

TABLE 39

Details on the responsibilities of the areas in the Office of the City Manager are listed below:

Senior Management – Development and execution of strategic direction, establishment of public and corporate policy to align and deliver on Council's Vision and the communities' priorities.

Strategic Innovation – Provides funds for projects to drive efficiency, innovation and service level changes.

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 four departments: Financial Strategy & Sustainability, Admin; Assessment & Property Revenue Services; Financial Services; and Land, Real Estate & Facilities.



2021 Priorities and Plans

The division will oversee implementation of recommendations coming out of a review of the City's investment policies. These recommendations include contracting an investment manager and updating investment policies, with the ultimate goal to maximize returns while minimizing risk, ensure prudent practices, and safeguard financial assets.

In 2021, resources will be allocated within the Procurement branch to identify and implement opportunities to combine contracts across the organization, thereby saving costs with bulk purchase and contracts. In addition, a review of the City's procurement policy will be conducted in an effort to advance the City's sustainability. Sustainable procurement is an integrated approach that considers social, environmental and economic elements with a focus on how sustainable procurement practices can contribute to the local economy, the Indigenous community, and environmental sustainability.

The Railyard Renewal Project will continue preparations for future development of the railyard area. The project is funded equally by the Government of Canada (\$11.2 million), Province of Saskatchewan (\$11.2 million), and City of Regina (\$11.2 million), under the New Building Canada Fund Provincial-Territorial Infrastructure Component.

Construction will commence on the Wascana Pool in 2021. The Wascana Pool Renewal project will deliver an exciting, inclusive, vibrant facility that will provide a unique outdoor summer experience to Regina residents of all ages with a grand opening in 2023.

Work will continue on the Land Development Master Plan, a key planning document for municipal land use.

The Parks & Facilities trade shop will be completed in 2021 and will encompass the relocation of staff from the GM building into the new facility.

The Regina Police Service Campus redevelopment project will continue in 2021. Closely linked to the RPS Campus development is the Municipal Justice Building (MJB) redevelopment, which will continue, with project completion aligning with the Municipal Economic Enhancement Program funding timelines of March 2022.

Long-Term Priorities and Plans

Over a longer-term period, the division has a number of initiatives that will come to fruition to positively impact the community; this includes successful completion of the Water Meter and Automated Meter Reading Replacement Project, completion of the Regina Police Service Campus, upgrades to the City's financial reporting technical system, further land development, including future phases of the Towns and potentially other land development opportunities, continued movement of the Regina Revitalization Initiative with reconstruction of Dewdney avenue and detailed concept planning of the Yards Neighborhood.

Challenges and Opportunities

The division faces a number of challenges and opportunities over the coming year. Most notable are the continued challenges resulting from the pandemic and unknowns that impact the City's financials and the Regina economy.

- Changing and increasingly complex Public Sector Accounting Board standards is expected to have impacts on financial resources; this is further compounded by the financial impacts of the pandemic.
- In 2021, the division will undertake a review to understand what opportunities may exist in transitioning the organization to a multi-year budgeting process.
- The City's investment policy has been reviewed and presents an opportunity to implement the newly reviewed policy to ensure maximum returns while minimizing risk, ensure prudent practices, and the safeguarding of financial assets.
- The City has been presented with the Municipal Economic Enhancement Program funding which presents an excellent opportunity to advance work to positively impact and affect the community. This funding presents timing challenges in adhering to program timelines to retain funding, this has required a reprioritization of work in alignment to the program guidelines.
- An opportunity, in alignment with the organization's sustainability goals, is the continuing design and construction of City facility renovations and new builds to contemporary energy, environmental and sustainability standards to improve working conditions and reduce greenhouse gas emissions.
- Staffing, vacancies, and retirements continue to be both a challenge and opportunity for the division and a focus on succession planning is key within this.
- Finally, the division faces a challenge with regard to the 2021 property revaluation. Every four years all properties in the City of Regina are revalued in the effort to establish market value assessments at a base date of valuation (now updated to January 1, 2019). The overall result of the 2021 Revaluation is a reduction in the assessment base of 5.6 per cent. The reduction in property value is a direct representation of the market conditions over the past four years. The challenge in 2021 will be communicating to the public that a reduction in property assessment is net revenue neutral.

2020 Achievements

The division had several noteworthy accomplishments in response to the pandemic. Pandemic safety protocols were created and implemented for all City facilities. Financial pandemic relief measures were also implemented including deferral of the property tax deadline, deferral of water utility payments, suspension of collection enforcement, and creation of the Regina Economic Recovery Grant to support the Regina business community. Additionally, we were able to leverage our supply chain to provide personal protective equipment (PPE) and cleaning supplies to several local non-profit organizations.

The City maintained recognition of its AAA credit rating, a key indicator of the City's strong financial management practices. Not only is this the highest possible rating but the rating is significant in conveying the level of stewardship the City exhibits with public funds, particularly, that the City has very strong financial management practices and has strengthened its long-term financial planning capabilities.

Other notable accomplishments include:

- Council and Provincial approval of the Yards Neighbourhood plan in early 2020.
- The Assessment & Property Revenue Services Department was recertified for the IAAO (International Association of Assessing Officers) Certificate of Excellence in Assessment Administration, only one of three municipalities in Canada to achieve this certification.
- The Water Meter and Automated Meter Reading (AMR) Replacement Project secured the services of an industry leading Automated Meter Infrastructure (AMI) Consultant that will assist the City in the completion of the project.
- The City successfully launched a communication campaign providing education and awareness of property revaluation, which is completed every four years in the effort to establish market value assessments.

2020 Efficiencies, Innovations, and Cost-Savings

The division achieved several efficiencies and innovations, most significantly including:

- The Procurement & Supply Chain branch transition to electronic signing and review. This transition will yield approximately \$32,000 in savings annually in hard printing, paper and courier costs. It also is a reduction in

contract cycle time - by nearly 18 business days per contract. The reallocation of staff time (between Procurement and the Innovation, Energy & Technology Print Shop) translates to over 2,400 hours annually, the equivalent of more than a full time FTE.

- The Tax and Assessment System Modernization project, which will improve the tax and assessment technology system and has realized benefits regarding improved user functionality, increased system effectiveness, improved security, more efficient access to information, enhanced reporting, and increased system processing.
- The amalgamation of Land & Real Estate and Facilities Services into one department. This results in a streamlined structure and reduction of overhead, yielding savings of over \$200,000 annually.

2021 Planned Efficiencies, Innovations, and Cost-Savings

The division plans to execute and realize efficiencies and innovations through a number of initiatives. This includes continuation of the Tax and Assessment System Modernization project to improve the tax and assessment technology system, and implementation of recommendations from the 2020 assessment of the process between procurement of goods and services through to payment. The division has identified opportunities to align service delivery and centralize resources to realize annual savings of \$180,000. Additionally, the division has created efficiencies in a process improvement around asset auctions and will reduce the costs associated with this process by \$63,000 annually by transitioning the process to online and in-house. Finally, the division has identified savings of \$120,000 annually within the scheduling of Facilities operational staff.

Expense By Department – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Financial Strategy & Sustainability Admin	1,110	1,128	1,048	1,347	219	19.41%
Financial Services	64,513	67,868	70,552	71,454	3,586	5.28%
Land, Real Estate & Facilities	17,974	18,768	16,868	19,771	1,003	5.34%
Assessment & Property Revenue Services	4,919	5,839	5,163	5,265	(574)	(9.83%)
General Fund Operations Total	88,516	93,603	93,631	97,837	4,234	4.52%
General Fund Transfers						
Financial Services	15,706	119	119	119	-	0.00%
Land, Real Estate & Facilities	847	625	625	625	-	0.00%
Assessment & Property Revenue Services	-	64	64	64	-	0.00%
General Fund Transfers Total	16,553	808	808	808	-	0.00%
Total Expenses – Financial Strategy & Sustainability	105,069	94,411	94,439	98,645	4,234	4.48%

TABLE 40

Financial Strategy & Sustainability Division 2021 Budget is increasing due to increases in bad debt expense, operating expenses related to the opening of three new city facilities and the annual increase in contributions to capital.

FTEs by Department

FTEs	2020			2021			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
General Operating Fund								
Financial Strategy & Sustainability Admin	10	-	10	11	-	11	1	10.00%
Financial Services	67	1	68	65	1	66	(2)	(2.94%)
Land, Real Estate & Facilities	92	16	108	91	17	108	-	0.00%
Assessment & Property Revenue Services	49	-	49	45	-	45	(4)	(8.16%)
General Operating Fund Total	218	17	235	212	18	230	(5)	(2.13%)
Costing Fund								
Financial Services	4	1	5	4	1	5	-	0.00%
Land, Real Estate & Facilities	41	1	42	41	1	42	-	0.00%
Costing Fund Total	45	2	47	45	2	47	-	0.00%
General Capital								
Financial Services	1	-	1	1	-	1	-	0.00%
Land, Real Estate & Facilities	6	-	6	8	-	8	2	33.33%
General Capital Total	7	-	7	9	-	9	2	28.57%
Total	270	19	289	266	20	286	(3)	(1.04%)

TABLE 41

Financial Strategy & Sustainability Administration Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Executive Director, Financial Strategy & Sustainability	636	602	537	806	204	33.81%
Budget & Long-Term Financial Planning	474	526	511	541	15	2.84%
Total Expenses – Financial Strategy & Sustainability	1,110	1,128	1,048	1,347	219	19.41%

TABLE 42

Details on the responsibilities of the areas Financial Strategy & Sustainability Admin are listed below:

Executive Director, Financial Strategy & Sustainability- Provides leadership for the department including business planning, operations management, and reporting.

Budget & Long-Term Financial Planning - Development of the annual budget and the long-term financial model for the City.

Financial Services

Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Director, Financial Services	547	375	278	371	(4)	(1.07%)
Public Accounting & Reporting	1,818	2,085	2,061	2,160	75	3.56%
Procurement	1,866	2,031	2,155	1,920	(111)	(5.47%)
Financial Analysis & Support	1,267	1,179	1,188	1,287	108	9.19%
Accounting Services	798	1,050	753	884	(166)	(15.75%)
Accounts Payable	405	446	400	444	(2)	(0.50%)
Sundry Accounts Receivable	196	281	267	277	(4)	(1.53%)
Other Corporate Financial Transactions	57,616	60,421	63,450	64,111	3,690	6.10%
General Fund Operations Total	64,513	67,868	70,552	71,454	3,586	5.28%
General Fund Transfers						
Administration	75	15	15	15	-	0.00%
Other Corporate Financial Transactions	15,631	104	104	104	-	0.00%
General Fund Transfers Total	15,706	119	119	119	-	0.00%
Total Expenses	80,219	67,987	70,671	71,573	3,586	5.27%

TABLE 43

Details on the responsibilities of the areas in Financial Services are listed below:

Director, Financial Services – Provides leadership for the department including business planning, operations management, and reporting.

Public Accounting & Reporting - Financial compliance, audit costs, external reporting and the annual report.

Procurement - Contract management, procurement compliance, tenders and procurement policy development.

Financial Analysis & Support - Management reporting, business area support, forecasting.

Accounting Services - Cash management & internal costing.

Supply Services - Centralized purchasing and distribution of supplies to operating areas.

Accounts Payable - Reimbursement of vendors.

Sundry Accounts Receivable - Billing for services such as snow dump, hauled wastewater.

Other Corporate Financial Transactions – Funding for debt servicing, contribution to capital and other corporate costs.

Land, Real Estate & Facilities Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Facilities Operations	6,752	6,472	5,422	6,788	316	4.88%
Facilities Utilities	3,943	5,255	4,839	5,736	481	9.15%
Facilities Management	3,092	3,436	2,971	3,467	31	0.89%
Facilities Maintenance	3,272	3,120	3,375	3,350	230	7.40%
Facilities Building Services	508	485	261	430	(55)	(11.34%)
Land Sales	407	-	-	-	-	0.00%
General Fund Operations Total	17,974	18,768	16,868	19,771	1,003	5.34%
General Fund Transfers						
Facilities Building Services	440	625	625	625	-	0.00%
Land Sales	407	-	-	-	-	0.00%
General Fund Transfers Total	847	625	625	625	-	0.00%
Total Expenses	18,821	19,393	17,493	20,396	1,003	5.17%

TABLE 44

Details on the responsibilities of the areas in the Land, Real Estate & Facilities are listed below:

Facilities Operations - Provides the efficient day-to-day building activities that allow occupants/users to perform their intended function in a safe and comfortable environment. This includes housekeeping, general and technical equipment operation and building systems management.

Facilities Utilities - Electricity and natural gas costs for city facilities.

Facilities Management - Administration costs related to City facilities.

Facilities Maintenance - Provides routine daily maintenance and preventative maintenance services in all civic buildings and structures.

Facilities Building Services - Provides support for corporate programs including employee parking, life safety programs, security, service contract management, property management, the corporate furniture inventory management system and office and non-office (operational) space programming.

Assessment & Property Revenue Services Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Property Assessment	2,709	3,070	2,498	2,887	(183)	(5.95%)
Property Taxation & Administration	1,893	2,438	2,379	2,047	(391)	(16.04%)
Utility Billing	273	300	250	300	-	0.00%
Real Estate - City Owned Properties	44	31	37	31	-	0.00%
General Fund Operations Total	4,919	5,839	5,163	5,265	(574)	(9.83%)
General Fund Transfers						
Property Taxation & Administration	-	64	64	64	-	0.00%
General Fund Transfers Total	-	64	64	64	-	0.00%
Total Expenses	4,919	5,903	5,227	5,329	(574)	(9.72%)

TABLE 45

Details on the responsibilities of the areas in the Assessment & Property Revenue Services are listed below:

Property Assessment - Sets property values, inspects properties, participates in appeals and collection of real estate transaction data.

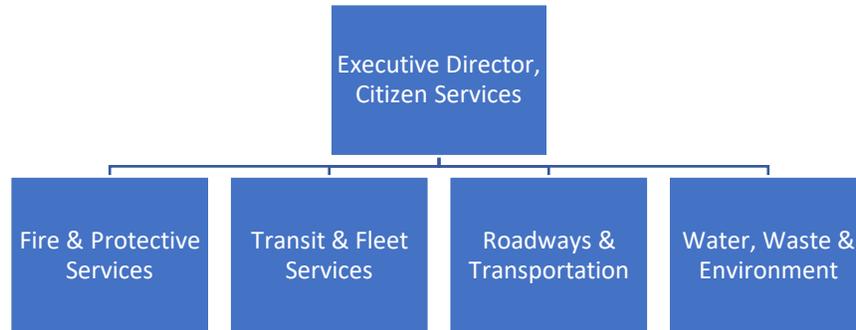
Property Taxation & Administration - Sends tax notifications, collects taxes, maintains ownership records and responds to taxation queries.

Utility Billing - Billing and collection of water, wastewater, and stormwater fees; responds to Utility customer queries.

Real Estate - City Owned Properties - Costs related to city owned properties.

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, environmental monitoring, wastewater, stormwater and transportation. The division is comprised of four departments: Fire & Protective Services, Transit & Fleet Services, Roadways & Transportation, Waste & Environment.



2021 Priorities and Plans

Over the next year, master plans for both Transit and Fire services will be finalized to look at service delivery including staffing, facilities and best practices for each department over the next 25 years.

Investment in infrastructure renewal is always a priority with a significant focus on the road network, stormwater assets, sewer re-lining and upgrading lead water service connections.

Fire Service Agreements with rural municipalities, neighboring communities and government/private entities will be reviewed to ensure the appropriate level of compensation for services performed.

Emergency management is a divisional priority to ensure business continuity through unexpected events such as pandemics, major storms and job action.

Long-Term Priorities and Plans

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

The division will also examine service delivery to ensure long term sustainability of the services we provide. A Curbside Solid Waste Funding Model will be developed over the next few years to explore a user fee vs tax base funding model for curbside waste services.

The City of Regina has committed to becoming a renewable City by 2050. To assist in this priority, alternative fuel sources will be examined for corporate fleet with an emphasis on transit buses and solid waste trucks to reduce their daily operating costs and ultimately, the carbon footprint. The division will also seek to expand its landfill gas to energy capacity to create new sources of renewable energy and lessen the dependence on traditional energy sources such as fossil fuels.

Challenges and Opportunities

The nature of the division's work has inherent challenges such as extreme weather (rain, snow, drought, etc.) and uncovering unknowns related to infrastructure, which can extend project timelines and increase costs. To mitigate these risks, the division utilizes asset management plans to guide decision-making regarding where and when investments should be made.

Growth and subdivision development has recently slowed, however, the demand for enhanced services such as expanded transit routes, increased solid waste collection, broader emergency response and additional roadway

maintenance still exists. To offset the costs of growth and infrastructure renewal, the City will continue to leverage government grants as they are made available.

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

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

The COVID-19 pandemic has challenged the division across a number of services and encouraged a rethinking of how day-to-day work and services can be delivered. Additional costs have also been incurred as a result of safety protocols, personal protective equipment requirements, retrofitting buses, additional cleaning and using more vehicles to safely distance work crews.

2020 Achievements

The Division completed several major construction projects despite COVID-19 restrictions delaying the start of the construction season: the Creeks Pump Station was expanded to ensure the reliability of wastewater service from residential and commercial developments in southeast Regina; in order to extend the life of the road network, 30 km of road infrastructure renewal was completed, most notably on Albert Street, Park Street and Sunset Drive; and the Victoria Avenue beautification project, which saw numerous upgrades completed over a two-year span, also came to a close in the fall.

To ensure the City of Regina is meeting the goals of the Transportation Master Plan, four additional kilometers were added to the multi-use pathway system which allows cycling access and connects neighborhoods together.

In response to COVID-19, Transit, an essential service, quickly adapted to ensure employee and public safety. In a short period of time, buses were outfitted with necessary protective equipment and stringent cleaning procedures were implemented to continue providing conventional transit and paratransit service.

The Winter Maintenance Policy was reviewed, and recommendations were made to ensure the operating budget is more reflective of current winter weather data which points to one less annual storm event.

The division continued to invest in fleet infrastructure to ensure the City of Regina is equipped to deliver services in a safe and efficient manner.

A high standard of response was still met despite a significant increase in fire, public safety and other emergency related incidents.

2020 Achieved Efficiencies, Innovations, and Cost Savings

As a means to educate residents about recycling, audits were performed on curbside blue cart materials to determine reoccurring items that are considered contaminants. Using the audit results, a public education campaign targeted specific items to explain why the items were not recyclable. As a result, the contamination rate was reduced to 10 per cent which resulted in lower processing fees.

As a result of tendering out roadway maintenance work, cost overruns, including materials and overtime, were avoided through the use of fixed price contracts.

Through geographic information system (GIS) technology and workforce planning, the time to complete concrete repairs was substantially reduced by mobilizing equipment and labour crews in smaller concentrated areas as opposed to focusing on completing specific stages of work across larger geographic areas.

2021 Planned Efficiencies, Innovations, and Cost Savings

A significant amount of roadway construction will be tendered out again in 2021 to take advantage of fixed contract pricing to eliminate unforeseen costs as a result of weather, material delays and competing priorities. This approach will also better equip the division with the capacity to focus on scheduling, monitoring and completing internal maintenance work.

A transfer of responsibility for Dive Recovery services will occur in 2021 which will see the Dive Recovery Team led out of Fire & Protective Services moving forward. Historically, this service was led by Regina Police Services with assistance from Fire & Protective Services. The transfer of responsibility will realize efficiencies in response efforts, training and equipment needs.

The division has identified duplicate pieces of maintenance equipment that can be consolidated with other operational areas which allows excess equipment to be retired and thus avoiding its future replacement cost.

With the pandemic, a number of in-person training opportunities have adapted to virtual means which will substantially save the division on travel and training registration costs.

Expenses by Department – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Executive Director, Citizen Services	402	285	321	352	67	23.51%
Transit & Fleet	39,020	36,973	33,999	36,195	(778)	(2.10%)
Fire & Protective Services	43,083	44,303	42,732	44,728	425	0.96%
Roadways & Transportation	45,455	41,026	39,133	39,290	(1,736)	(4.23%)
Water, Waste & Environmental	24,404	24,008	24,352	24,793	785	3.27%
General Fund Operations Total	152,364	146,595	140,527	145,358	(1,237)	(0.43%)
General Fund Transfers						
Transit & Fleet	-	3,083	3,083	3,083	-	0.00%
Fire & Protective Services	-	1,133	1,133	1,133	-	0.00%
Roadways & Transportation	593	-	-	-	-	0.00%
Water, Waste & Environmental	8,898	9,844	8,841	9,902	58	0.59%
General Fund Transfers Total	9,491	14,060	13,057	14,118	58	0.41%
Total Expenses	161,855	160,655	153,594	159,476	(1,179)	(0.73%)

TABLE 46

FTEs by Department

FTEs	2020			2021			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
General Operating Fund								
Fire & Protective Services	304	-	304	304	-	304	-	0.00%
Transit & Fleet	271	6	277	271	6	277	-	0.00%
Executive Director, Citizen Services	3	-	3	3	-	3	-	0.00%
Roadways & Transportation	163	40	203	164	39	203	-	0.00%
Water, Waste & Environmental	68	29	97	68	29	97	-	0.00%
General Operating Fund	809	75	884	810	74	884	-	0.00%
Costing Fund								
Transit & Fleet	51	-	51	50	-	50	(1)	(1.96%)
Roadways & Transportation	10	3	13	10	3	13	-	0.00%
Water, Waste & Environmental	-	-	-	1	-	1	1	100.00%
Costing Fund Total	61	3	64	61	3	64	-	0.00%
Roadways & Transportation	18	2	20	18	2	20	-	0.00%
General Capital Total	18	2	20	18	2	20	-	0.00%
Total	888	80	968	889	79	968	-	0.00%

TABLE 47

Executive Director, Citizen Services Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Executive Director, Citizen Services	402	285	321	352	67	23.51%
Total Expenses – Citizen Services Admin	402	285	321	352	67	23.51%

TABLE 48

Details on the responsibilities of the areas in the Citizen Services Admin are listed below:

Executive Director, Citizen Services – General administrative support for the Executive Director's office.

Transit & Fleet Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Director, Transit & Fleet	763	368	448	693	325	88.32%
Transit Operations	29,533	19,984	17,620	19,566	(418)	(2.35%)
Fleet Maintenance - Transit	-	7,284	7,546	7,206	(78)	(0.92%)
Paratransit & Revenue Services	6,318	6,725	6,050	6,050	(675)	(10.04%)
Transit Training and Supervision	1,054	1,169	1,090	1,192	23	1.96%
Training & Safety	827	738	579	760	22	3.04%
Transit Administration	525	705	666	728	23	3.22%
General Fund Operations Total	39,020	36,973	33,999	36,195	(778)	(2.10%)
General Fund Transfers						
Administration	-	20	20	20	-	
Fleet Maintenance - Transit	-	3,063	3,063	3,063	-	
General Fund Transfers Total	-	3,083	3,083	3,083	-	
Total Expenses	39,020	40,056	37,082	39,278	(778)	(1.94%)

TABLE 49

Details on the responsibilities of the areas in the Transit & Fleet Services are listed below:

Director, Transit & Fleet - Provides leadership for the department including business planning, operations management, and reporting.

Transit Operations - Transit service costs including bus operators, fuel, and related costs to run city transit.

Fleet Maintenance – Transit - Maintenance of conventional and Paratransit fleet vehicles.

Paratransit & Revenue Services – A shared ride public transportation system for Regina residents who are unable to use conventional transit because of physical or neurological-related disability.

Transit Training & Supervision – Provides operational support to conventional transit.

Training & Safety – Provides fleet and safety training to other City departments.

Transit Administration – Provides Transit with support in the areas of marketing, route development and general administration.

Fire & Protective Services

Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Director, Fire & Protective Services	1,340	1,620	1,624	1,665	45	2.82%
Suppression and Rescue	35,142	37,255	35,790	37,401	146	0.19%
Safety & Logistics	3,028	1,552	1,550	1,759	207	8.51%
Training	1,145	1,346	1,345	1,321	(25)	(1.82%)
Prevention	1,385	1,276	1,202	1,273	(3)	(0.22%)
Emergency Communications	657	737	723	739	2	0.25%
Emergency Management & Planning	226	321	296	324	3	1.03%
Equipment & Programs	160	196	202	246	50	25.48%
General Fund Operations Total	43,083	44,303	42,732	44,728	425	0.96%
General Fund Transfers						
Safety & Logistics	-	1,133	1,133	1,133	-	0.00%
General Fund Transfers Total	-	1,133	1,133	1,133	-	0.00%
Total Expenses	43,083	45,436	43,865	45,861	425	0.94%

TABLE 50

Details on the responsibilities of the areas in the Fire & Protective Services are listed below:

Director, Fire & Protective Services - Provides leadership for the department including business planning, operations management, and reporting.

Suppression and Rescue – Provides fire suppression, technical rescue, hazardous materials response, emergency medical services (EMS) response and company inspections.

Safety & Logistics – Provides asset management, logistical support and workplace safety.

Training – Provides ongoing training for Fire & Protective Services staff.

Prevention – Provides education and training for community regarding Fire safety and related issues.

Emergency Communications – Provides communication services to support fire services during their operations.

Emergency Management & Planning – Provides emergency planning for disaster situations in the City.

Equipment & Programs - Maintenance of Fire equipment.

Roadways & Transportation

Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Director, Roadways & Transportation	878	1,155	1,144	1,101	(54)	(4.68%)
Roadways Operations	18,514	18,225	16,722	17,222	(1,002)	(5.50%)
Traffic Services	16,129	10,621	10,443	10,077	(543)	(5.12%)
Winter Roads Maintenance	8,080	8,989	8,350	8,533	(456)	(5.07%)
Roadways Preservation	1,587	1,648	2,090	1,965	316	19.24%
Asphalt Production & Materials Engineering	267	388	284	392	4	1.03%
General Fund Operations Total	45,455	41,026	39,133	39,290	(1,736)	(4.23%)
General Fund Transfers						
Winter Roads Maintenance	593	-	-	-	-	0.00%
General Fund Transfers Total	593	-	-	-	-	0.00%
Total Expenses	46,048	41,026	39,133	39,290	(1,736)	(4.23%)

TABLE 51

Details on the responsibilities of the areas in the Roadways & Transportation are listed below:

Director, Roadways & Transportation - Provides leadership for the department including business planning, operations management, and reporting.

Roadways Operations - Construction and maintenance of city roads, sidewalks, easements and alleys.

Traffic Services - Provide a safe, efficient and environmentally sustainable traffic system for the movement of people and goods on City streets.

Winter Roads Maintenance - Provides winter maintenance activities to roads, alleys, sidewalks that will support the health, attractiveness and economic viability of the community during the winter months.

Roadways Preservation - Provides engineering expertise and technical support to effectively maintain and manage roadways, walks, alleys, easements and bridges to ensure a safe, reliable transportation system for the community.

Asphalt Production & Materials Engineering - Production of materials for roadways preservation and capital projects.

Water, Waste & Environmental Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Landfill Operations	15,859	15,050	15,369	15,811	761	5.06%
Solid Waste Collection	8,545	8,795	8,833	8,815	20	(2.40%)
Administration	-	163	150	167	4	2.55%
Waste Diversion	-	-	-	-	-	0.00%
General Fund Operations Total	24,404	24,008	24,352	24,793	785	3.27%
General Fund Transfers						
Landfill Operations	8,898	9,844	8,841	9,902	58	0.59%
General Fund Transfers Total	8,898	9,844	8,841	9,902	58	0.59%
Total Expenses	33,302	33,852	33,193	34,695	843	2.49%

TABLE 52

Details on the responsibilities of the areas in the Water, Waste & Environmental are listed below:

Landfill Operations - Operation of the Fleet Street Landfill.

Solid Waste Collection - Provides municipal waste collection and disposal services.

Administration - Provides administrative support to the department.

Waste Diversion - Diversion of waste material through programming and education.

City Planning & Community Development

The City Planning & Community Development division shapes the development of Regina and quality of life of its citizens by working with internal and external partners to create complete neighborhood's, programs and services which achieve the goals of the Official Community Plan for citizens and visitors. The division consists of three departments: Sustainable Infrastructure; Planning & Development Services; and Parks, Recreation & Cultural Services.



2021 Priorities and Plans

Developing and implementing policies and long-range plans that advance the Official Community Plan (OCP) continues to be a top priority for the division. These include the Recreation Master Plan, Cultural Plan, Comprehensive Housing Strategy, Underutilized Land Strategy, Zoning Bylaw and Neighborhood Plans. These plans and policies guide decisions on the delivery of programs and services and provide strategies and actions to achieve OCP priorities. In 2021 a report will be advanced on a one-year review of *The Regina Zoning Bylaw, 2019*, which sets the direction for how land is developed in accordance with the policies contained in the OCP. The report will identify potential amendments to the Bylaw based on the experience with the first year of implementation.

Other priorities for the division include strengthening relationships with stakeholders and partners for enhanced collaboration in delivery services (e.g. working with school boards to update Joint-Use Agreements), and continued collaboration with the development industry to find solutions to tactical and operational problems.

Throughout 2021, these priorities will be advanced through the following work:

- Development and implementation of a Winter City Strategy to celebrate winter activities and promote health and wellness, improve community accessibility and inclusion, and provide activities that lead to economic growth.
- Collaboration with Economic Development Regina and the Province of Saskatchewan to attract industrial development and position Regina as an investment destination.
- Development of a Community Safety & Wellbeing Plan in collaboration with the Regina Police Service and other human service partners.
- Development of a discussion paper and draft policy on an incentive program for intensification within the City of Regina.
- Implementation of a framework for City Centre Strategic Partnerships including the establishment of a City Centre District Development Committee
- Developing and piloting a long-range infrastructure planning process, which will help develop multi-year plans for city infrastructure improvements.
- Continuing to advance the Ring Road Rail Relocation initiative through undertaking Preliminary Design.
- Development of the Saskatchewan Drive Corridor Plan.
- Implementation of corporate standard business practices related to construction activities that will address:
 - Improving safety practices around construction and locates.
 - Development of field tools to support data collection, asset inventory and work management.
- Support the City's active transportation network through installation of a multi-use pathway along Albert Street between 23rd Avenue and Regina Avenue, and a section of the crosstown bike lane between Forget Street and Elphinstone Street.
- Heritage designation of properties, such as the Municipal Justice Building, ensuring an important part of Regina's history is preserved and serves a new community use.

- Development of a cemeteries financial model to ensure this 100 per cent cost recovery program will be sustainable for the next 20 years.
- Completion of the remaining recommendations from the Building Permit Service Review, which includes the implementation of new planning and building software portal that will enable customers to submit permit applications online through Regina.ca.
- Continuing to advance the Al Ritchie Neighbourhood Plan, which was delayed by the COVID-19 pandemic, followed by the sequenced development of the City's other 30 neighbourhood plans over the next few years. The Hillsdale Neighbourhood Plan development is slated to begin in 2021. These plans will set the direction for land use in these neighbourhoods and potential locations for intensification and work towards the Official Community Plan objectives of developing complete communities.

Long-Term Plans and Priorities

The City Planning & Community Development division is focused on continuing the advancement of the City's guiding planning documents. This will be achieved through completion of master plans, neighbourhood plans as illustrated in the sequencing plan, and scheduled updates to master plans and guiding documents. A primary emphasis is maximizing sustainability in new projects or initiatives.

Key to the division's work is building and maintaining strong relationships with Council and other stakeholders (being trusted advisors). This will help to deliver on the strategic plan and strategic priorities of Council. As well, the customer experience will be considered in every interaction.

Challenges and Opportunities

Finding efficient and innovative ways to balance the social and economic needs of the community is the challenge the division is facing in our current environment.

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

The division will continue to focus on process improvements and efficiencies, building on the positive results from the recent Building Permit Service Review, to continue to meet customer expectations for service delivery on permit applications and development reviews. An important part of achieving this will be to continue to engage industry, stakeholders, community partners and residents for feedback and understanding of opportunities to enhance service delivery.

2020 Achievements

The division's response to COVID-19 required a re-imagining of how sport, culture, recreation, parks & cemetery services can be delivered in a manner that is safe for customers and staff and compliant with public health requirements. The division also responded to community need by delivering new social programs to vulnerable segments.

Recommendations of the Building Permit Service Review were implemented. The positive work that resulted from the review is reflected in Regina's number one ranking in a benchmarking study completed by the Canadian Home Builders' Association that looked at processes, timelines and customer experience.

A zoning review of residential uses in industrial areas and the adoption of new sign regulations was completed in follow up to the adoption of the Zoning Bylaw in 2019.

Regina's Cultural Plan was advanced through the development of Civic Arts & Cultural Collections Policy and through initiating dialogue with Indigenous Elders regarding the legacy of John A. Macdonald and the statue in Victoria Park.

Successful collaboration took place with Economic Development Regina (EDR), Regina Exhibition Association Limited (REAL) and local hotels to develop an Events, Convention, Tradeshow (ECT) policy and foundation that supports this sector of the economy.

A Recreation Facility/Amenity Partnership Framework was developed to guide public investment in partnership opportunities.

The Plan to End Homelessness received Council endorsement and signaled the start of further work to improve the quality of life for Regina's most vulnerable.

Notable infrastructure and construction projects include:

- Advancement of the Recreation Master Plan through Maple Leaf & Wascana Pool projects, redevelopment of Regent Par 3 and the development of the Mount Pleasant Dog Park. Construction of a new Maple Leaf Pool and completion of designs for Wascana Pool moves the City forward to better serve the current and future recreation needs of residents.
- Veterans Sections in the Regina and Riverside cemeteries were completed; a full funding grant was awarded through the Federal Government to complete this work.
- Installation of a new Columbaria at the Riverside Cemetery.
- Nearly four kilometres of new active transportation infrastructure was constructed in the form of multi-use pathways and on-street bike lanes.
- Twinning of Dewdney Avenue from Courtney Street to Pinkie Road.
- Expansion of the Creeks Wastewater Pumping Station to support growth of the southeast areas of the city.
- Installation of Glockenspiel with programming completed by a committee of local experts and musician Jeremy Sauer.

2020 Efficiencies, Innovations, and Cost Savings

Many reviews were completed that created internal efficiencies and provided better results and services to citizens, including:

- Servicing Agreement Fees (SAF):
 - Policy Review - Infill Development, SAF Exemptions List, and Endeavour to Assist - clarity provided in multiple sections to allow for administrative efficiencies
 - Servicing Agreement Fees Finance Model - Procedure Review, Administration Fees - role and process clarity to allow for efficient administration and accounting of the administration fees.
 - SAF 2021 Rate Review – continuous review of process to find collaborative solutions for improvements with internal and external stakeholders. This included developing an internal governance framework that will be implemented in 2021.

A web-based Field Level Risk Assessment (FLRA) tool was developed and implemented for the survey team and for Bylaw Enforcement in 2020. This converts the recording of the FLRAs by the crew from a paper process to an electronic process. The implementation also included a dashboard for supervisor/manager to monitor and track results.

Corporate Addressing Repository (CARS) - CARS provides a single, trusted and agnostic source of civic address data that can be consumed by current and future systems and services.

A number of web applications using geospatial data have been developed to support various operational areas including but not limited to a tree watering application, a park asset data collection and a tool to manage participants in the food and yard waste pilot.

The Park Street project implemented several firsts for the City of Regina including bike lane installation as part of road rehabilitation, parking protected bike lanes, Transit Access Platforms, bike boulevards, custom paint and signage, and a new way to engage the public. It introduces new infrastructure to enable a complete street that accommodates cars, pedestrians, fully accessible transit service and “all ages, all abilities” cyclists on renewed infrastructure for a smooth ride for all modes of transportation to further the goals of the Transportation Master Plan.

Several construction improvements included: updating the online construction map to provide better information to construction project managers, developing a field services guideline and implementing a field services model for selected construction projects, developing standardized forms for completing field inspections of construction projects, and incorporated the citizen experience in the analysis of the construction program.

Numerous process improvements were completed following the Building Permit Service Review, resulting in improved turnaround times for all application types:

- A cold-weather stucco solution that allows temporary occupancy until final finishing of the new home exterior can be completed when weather allows.
- Partial permits which allow work to start quicker and allow site servicing and the foundation to be built prior to approval of the full permit.
- Pre-application meetings which document details prior to an application and result in quicker review turnaround, better consistency and supports the development of a collaborative working relationship with industry; development of a streamlined process for small projects (decks, garages, basement developments, foundation repairs, pools and hot tubs), which will result in a three-day turnaround time for these types of applications. These application types represent more than 70 per cent of the total residential volume and as such, will be impactful to service delivery and customer satisfaction.
- Improvements to Regina.ca/build to provide more information, enhance the user experience and provide more clarity when searching for information about building permits.
- A re-organization of the Planning & Development Services Department to optimize the structure and positions involved in permit reviews with a focus on customer service and building partnerships with stakeholders and clients. The new structure implements a system of monitoring permits through a file manager approach and a direct point of contact for customers.

2021 Planned Efficiencies, Innovations and Cost Savings

Continuous efforts to create internal efficiencies and improve the customer experience in 2021 include:

- Completing process improvement projects in areas such as rear lot grading during development, changes in Design Standards, building permits and inspections.
- Reviewing, clarifying, and updating policies and bylaws related to rear lot grading, Building Bylaw, publication of Design Standards, Servicing Agreement Fees (SAF) Financial Model procedure and policy reviews and conducting a Building Permit service review.
- Reviewing service and delivery models for parks maintenance, Cemeteries Reserve, Civic Art Collection, joint-use agreements between the public and separate school divisions, structures to support asset revitalization and growth, and continued implementation of construction coordination program, ensuring optimal coordination/minimal impact to residents.

Expenses by Department – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Executive Director, City Planning & Community Development	920	1,337	1,389	1,394	57	4.26%
Parks, Recreation & Cultural Services	49,400	52,233	46,635	52,040	(193)	(0.37%)
Planning & Development Services	8,236	8,957	7,981	9,204	247	2.76%
Sustainable Infrastructure	3,516	3,474	3,230	3,786	312	8.98%
General Fund Operations Total	62,072	66,001	59,235	66,424	423	0.64%
General Fund Transfers						
Parks, Recreation & Cultural Services	1,427	494	942	171	(323)	(65.38%)
General Fund Transfers Total	1,427	494	942	171	(323)	(65.38%)
Total Expenses - City Planning & Community Development	63,499	66,495	60,177	66,595	100	0.15%

TABLE 53

FTEs by Department

FTEs	2020			2021			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
General Operating Fund								
City Planning & Community Development Admin	10	-	10	10	-	10	-	0.00%
Parks, Recreation & Cultural Services	136	215	352	136	216	352	-	0.84%
Planning & Development Services	85	-	85	88	-	88	3	3.53%
Sustainable Infrastructure	51	5	56	54	5	59	3	5.36%
Total General Fund	283	220	503	288	221	509	6	1.19%
Costing Fund								
Parks, Recreation & Cultural Services	-	1	1	-	1	1	-	0.00%
Costing Fund Total	-	1	1	-	1	1	-	0.00%
General Capital								
Parks, Recreation & Cultural Services	-	-	-	1	-	1	1	-
Total General Capital	-	-	-	1	-	1	1	-
Total	283	221	504	289	222	511	7	1.39%

TABLE 54

Executive Director, City Planning & Community Development Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Executive Director, City Planning & Community Development	920	1,337	1,389	1,394	57	4.26%
Total Expenses – Executive Director's Office	920	1,337	1,389	1,394	57	4.26%

TABLE 55

Details on the responsibilities of the areas in the Executive Director's Office are listed below:

Executive Director, City Planning & Community Development - Provides leadership for the department including business planning, operations management, and reporting.

Parks, Recreation & Cultural Services Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Sports Facilities	17,050	22,162	20,387	21,964	(198)	(0.89%)
Parks & Open Spaces	16,030	15,890	14,525	15,914	24	0.15%
Recreation	9,873	7,327	4,917	7,219	(108)	(1.47%)
Social & Cultural Development	1,814	2,350	2,175	2,409	59	2.51%
Golf Courses	2,476	2,382	2,708	2,395	13	0.55%
Cemeteries	1,375	1,278	1,232	1,273	(5)	(0.37%)
Neighbourhood Support	782	844	691	866	22	2.61%
General Fund Operations Total	49,400	52,233	46,635	52,040	(193)	(0.37%)
General Fund Transfers						
Social & Cultural Development	-	-	-	98	98	100.00%
Cemeteries	33	45	297	61	16	35.81%
Recreation	568	10	645	12	2	22.26%
Sport Facilities	826	439	-	-	(439)	-
General Fund Transfers Total	1,427	494	942	171	(323)	(65.38%)
Total Expenses	50,827	52,727	47,577	52,211	(516)	(0.98%)

TABLE 56

Details on the responsibilities of the areas in the Parks, Recreation & Cultural Services are listed below:

Sports Facilities – Providing funding to support recreational facilities such as athletic fields, ball diamonds and Mosaic Stadium.

Parks & Open Space – Operational costs for maintaining 1600 hectares of open space, including 330 parks, 108 sports fields, 150 ball diamonds, 159 playgrounds, 220,000 trees and 120 kilometres of pathway.

Recreation – Providing recreation opportunities for the community.

Golf Courses – Operational costs for the three City operated gold courses (Tor Hill, Murray, Joanne Goulet)

Social & Cultural Development – Supporting Regina's cultural groups and heritage properties.

Neighbourhood Support – Supporting neighborhood centres and other community operated centres.

Cemeteries – Operating City-owned cemeteries.

Planning & Development Services Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Director, Planning & Development Services	170	273	316	269	(4)	(1.47%)
Planning	2,748	2,601	1,997	2,715	114	4.38%
Development Services Infrastructure and Engineering (Development Approvals)	2,406	2,463	2,496	2,345	(118)	(4.79%)
Building Standards	2,912	3,620	3,172	3,875	255	7.04%
Total Expenses – Planning & Development Services	8,236	8,957	7,981	9,204	247	2.76%

TABLE 57

Details on the responsibilities of the areas in the Planning & Development Services are listed below:

Director, Planning & Development Services - Provides leadership for the department including business planning, operations management, and reporting.

Planning – Provide planning services that guide growth and development within the city.

Development Services, Infrastructure and Engineering (*Development Approvals*) – Provide engineering services to implement community and neighborhood plans, providing infrastructure services for current and future residents.

Building Standards – Processing building applications for construction, renovation and demolition projects and performing related inspections.

Sustainable Infrastructure

Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Director, Sustainable Infrastructure	243	212	196	212	-	0.00%
Infrastructure Engineering	836	1,100	1,031	1,354	254	23.09%
Geospatial Solutions	1,508	1,340	1,223	1,343	3	0.22%
Infrastructure Delivery	758	484	450	544	60	12.40%
Asset Management	171	338	330	333	(5)	(1.48%)
Total Expenses – Sustainable Infrastructure	3,516	3,474	3,230	3,786	312	8.98%

TABLE 58

Details on the responsibilities of the areas in the Sustainable Infrastructure are listed below:

Director, Sustainable Infrastructure - Provides leadership for the department including business planning, operations management, and reporting.

Infrastructure Engineering – Provides transportation planning, implementation of the transportation master plan, project management of interdisciplinary engineering projects and design and construction of engineering projects.

Geospatial Solutions - Incorporates location-based context into all applicable systems, processes and practice; responsible for providing surveying, drafting, mapping, as-builts recoding, interactive web maps development and geospatial software, servers and databases support.

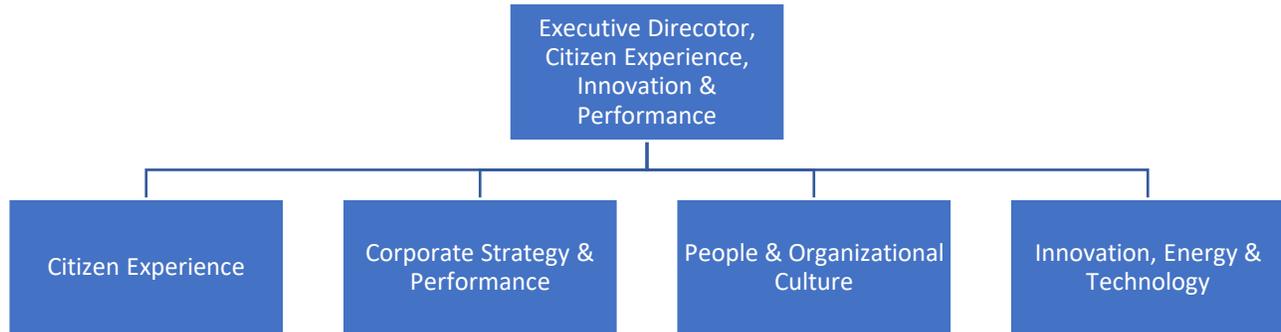
Infrastructure Delivery – Provides construction coordination, scheduling and program planning, long-term infrastructure planning, field services and location services for underground piping infrastructure.

Asset Management – Provides support to the organization that improves prioritization and investment decisions, to meet regulated and desired levels of service that rely on physical assets. This is done by guiding and implementing the City's asset management strategy; providing asset management tools, training and departmental support; aligning asset management practices with best practice and other corporate processes/initiatives.

Citizen Experience, Innovation & Performance

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

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



2021 Priorities and Plans

Development of a Citizen Experience Strategy will be a priority in 2021 to transform the customer experience for residents and businesses by providing simple, reliable and connected services that anticipate changing needs.

The division is advancing digital transformation and smart cities (using data and technology to make better decisions and improve operations) opportunities while continuing to deliver a cybersecurity awareness program to reduce risk and provide reliable responses to cyber threats. A corporate innovation program and strategy will be launched in 2021 to foster a culture of innovation, supporting service transformation and improving citizen experience.

The organization's People Strategy describes the workplace culture that our employees want to be a part of. Work will continue to focus on strengthening the organization's workplace culture and enhancing employee safety and wellbeing for its 2,800 employees who provide over 60 lines of business to our community. An employee engagement framework is being developed as a tool for the City's workplace culture journey.

The City must leverage information and technology to modernize how it delivers service and interacts with its citizens. The organization will focus on building a strong culture of innovation and actively seek opportunities to deliver digital service, increase the sustainability of its operations, and continuously improve how services are delivered.

Long Term Priorities and Plans

In response to COVID-19 and the need for recovery planning, work began on the development of the next strategic plan for 2022 to 2025 and will be completed in early 2021. This plan will be a roadmap for recovery and service transformation. It will outline the work the organization will undertake over the next four years to build a sustainable community. The City plays a pivotal role in community recovery – one of leadership, direct program and service delivery, as well as providing incentives or grants and regulating service.

The Energy and Sustainability Framework and Action Plan (Council approved in October 2020) will be a priority and includes the development and implementation of a framework to make Regina renewable by 2050, guiding both the City and the community through energy transition with a focus on community engagement and inclusion.

The division is actively involved in mobilizing Regina's economic growth plan, The Regina Advantage. The Competitive Framework will be built in 2021.

Challenges and Opportunities

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

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

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

Community interest and support for the City's resolution to be 100per cent renewable by 2050 will enable implementation of strong actions to ensure we meet this goal for the community.

2020 Achievements

The division played a corporate role in the response to COVID-19 which included communication with citizens and employees, mobilizing a remote workforce, developing COVID-19 safety resources, providing guidance for managing employees, union/association collaboration, and development of a Re-Open Regina plan.

Council-directed motions in 2020 resulted in policy work in several areas related to ridesharing, short-term accommodation, Council compensation and body rub establishments. As well, Council endorsed the proposed approach to the development and implementation of the Energy & Sustainability Framework to make Regina renewable by 2050. These policies and decisions respond to the evolving needs of our community and guide the work of City operations.

Work was undertaken to improve communication during the 2020 construction season through changes to the Road Report and major project promotion resulting in a better experience for residents navigating city streets. Communication related to the municipal election required proactive planning and collaboration to effectively recruit workers, inform potential candidates and spread awareness of where, when and how to vote while adapting to increase the promotion of mail in ballots, advance polls and safety protocols during the pandemic, and even respond to a snowstorm on the eve of election day. As well, Be Heard Regina, a new online platform for public engagement, was launched and provides citizens with more opportunity to be involved in projects that impact their families and neighbourhoods through surveys, polls and other features.

The Sponsorship, Naming Rights and Advertising program was initiated in 2020. The implementation of this program will allow the City of Regina to evaluate incoming naming rights and sponsorship opportunities on a consistent basis with the ability to generate revenue. In early 2021, a formal policy was considered for approval to guide this work.

Following a service review of Building Permits led by this division in 2019, the division continued their involvement in the implementation of recommendations related to technology, process, employee and customer experience.

A City of Regina representative continued as the National Co-Chair of Municipal Benchmarking Network of Canada. The City of Regina was able to report and provide analysis on all 28 service areas for the annual report even though operational areas were responding to the challenges of the pandemic.

Over 4,000 City of Regina employees, retirees, Council members and their families have benefited from a transition to a new benefit carrier. Benefit plans that are competitive and meet the ever-changing needs of individuals and families are an important part of the City's total rewards strategy. Regular reviews of employee benefit plans are necessary to ensure effective management and cost-efficiency. The change in carriers resulted in service enhancements and benefit improvements without additional cost to the City.

2020 Efficiencies, Innovations, and Cost Savings

The corporate response to the COVID-19 pandemic made it necessary to find new ways of working. The way in which our workforce uses technology has shifted dramatically and many efficiencies are emerging as we continue to adjust.

An employee pandemic pulse survey was used as a new way to engage with employees corporate-wide and informed practices and policies during 2020. In addition, a virtual town hall was held for employees to connect with the Executive Leadership Team and was such a success, it has been adopted as an ongoing communication and engagement tool.

The City's media scrums, engagement with citizens, job recruitment interviews and training programs all successfully moved to a virtual format. Spending was also reduced on training, travel and conferences as a result of the COVID-19 restrictions.

2021 Planned Efficiencies, Innovations, and Cost Savings

Targeted efforts to reduce spending while innovating the City's telecommunications services have resulted in the City's telephone charges being reduced by approximately \$500,000 since 2017. Efforts to further reduce landlines through migration to Teams calling is expected to result in additional savings of up to \$260,000. A review of recruitment promotional and marketing tools that have been used in the past will result in a savings of approximately \$30,000 in 2021.

A City of Regina Brand Refresh will be completed which will result in a logo refresh, new Brand Framework and Architecture, Brand Guidelines, and I Love Regina (community pride) Guidelines.

A modernized Flexible Work Arrangement policy and practices modeled after best practice and lessons learned during the pandemic is expected to be implemented in 2021.

Expenses by Department – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Executive Director, Citizen Experience, Innovation & Performance	934	1,013	829	1,160	147	14.51%
People & Organizational Culture	6,804	6,356	6,469	5,845	(511)	(8.04%)
Citizen Experience	4,047	4,197	3,862	4,188	(9)	(0.21%)
Corporate Strategy & Performance	953	1,614	1,466	1,549	(65)	(4.03%)
Innovation, Energy & Technology	12,050	12,398	12,495	13,309	911	7.35%
General Fund Operations Total	24,788	25,578	25,121	26,051	473	1.85%
General Fund Transfers						
People & Organizational Culture	(292)	-	-	-	-	0.00%
General Fund Transfers Total	(292)	-	-	-	-	0.00%
Total Expenses – Citizen Experience, Innovation & Performance	24,496	25,578	25,121	26,051	473	1.85%

TABLE 59

FTEs by Department

FTEs	2020			2021			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
General Operating Fund								
Executive Director, Citizen Experience, Innovation & Performance	4	-	4	4	-	4	-	0.00%
Innovation, Energy & Technology	63	-	63	65	-	65	2	3.17%
People & Organizational Culture	51	-	51	49	-	49	(2)	3.92%
Citizen Experience	45	2	47	45	2	47	-	0.00%
Corporate Strategy & Performance	12	-	12	12	-	12	-	0.00%
General Operations Total	175	2	177	175	2	177	-	0.00%
Costing Fund								
Innovation, Energy & Technology	3	-	3	3	-	3	-	0.00%
Costing Fund Total	3	-	3	3	-	3	-	0.00%
Total	178	2	180	174	2	180	-	0.00%

TABLE 60

Executive Director, Citizen Experience, Innovation & Performance Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Executive Director, Citizen Experience, Innovation & Performance	934	1,013	829	1,160	147	14.51%
Total Expenses - Administration	934	1,013	829	1,160	147	14.51%

TABLE 61

Details on the responsibilities of the areas in Administration are listed below:

Executive Director, Citizen Experience, Innovation & Performance – Provides leadership for the division including business planning, operations management, and reporting.

Citizen Experience

Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Director, Citizen Experience	1,621	1,697	1,645	1,615	(82)	(4.88%)
Service Regina City Hall Services	1,113	1,202	1,001	1,275	73	6.08%
Branding, Marketing & Communications	807	810	802	810	-	0.00%
Service Regina Operational Services	379	411	361	411	-	0.00%
Interactive	127	77	53	77	-	0.00%
Total Expenses - Citizen Experience	4,047	4,197	3,862	4,188	(9)	(0.21%)

TABLE 62

Details on the responsibilities of the areas in the Citizen Experience are listed below:

Director, Citizen Experience - Provides leadership for the department including business planning, operations management, and reporting.

Service Regina City Hall Services - Provides customer service and payment services for residents.

Branding, Marketing & Communications - Provides strategic communications and public engagement expertise, issues management and media relations achieve the City's goals.

Service Regina Operational Services - Responds to customer inquiries, requests for service and concerns relating to City of Regina services.

Interactive - Manages the official City of Regina social media platforms, websites, online Be Heard public engagement tool and intranet (CityConnect).

Corporate Strategy & Performance

Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Director, Corporate Strategy & Performance	201	317	225	291	(26)	(8.20%)
Corporate Strategy	409	568	518	551	(17)	(2.99%)
Public Policy	353	439	433	417	(22)	(5.00%)
Organization Development	(10)	290	290	290	-	0.00%
Total Expenses - Corporate Strategy & Performance	953	1,614	1,466	1,549	(65)	(4.03%)

TABLE 63

Details on the responsibilities of the areas in the Corporate Strategy & Performance are listed below:

Director, Corporate Strategy & Performance - Provide leadership for the department including business planning, operations management and reporting.

Corporate Strategy - Development and administration of the strategic planning framework, process improvement methods, national benchmarking and corporate performance.

Public Policy - Public policy development, research and service reviews as directed by Council and City Administration.

Organizational Development - Consultation and methods to improve organizational effectiveness.

People & Organizational Culture

Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Director, People & Organizational Culture	631	438	388	327	(111)	(25.34%)
Client Services & Labour Relations	1,821	1,818	2,004	2,528	710	39.11%
Payroll, Analytics and Employee Administration	1,732	1,682	1,627	1,624	(58)	(3.45%)
Workplace Health & Safety	1,419	1,405	1,499	1,366	(39)	(2.78%)
Organizational Development	1,201	1,013	951	-	(1,013)	(100.00%)
General Fund Operations Total	6,804	6,356	6,469	5,845	(511)	(8.04%)
General Fund Transfers						
Client Services & Labour Relations	(205)	-	-	-	-	0.00%
Payroll, Analytics and Employee Administration	(87)	-	-	-	-	0.00%
General Fund Transfers Total	(292)	-	-	-	-	0.00%
Total Expenses – People & Organizational Culture	6,512	6,356	6,469	5,845	(511)	(8.04%)

TABLE 64

Details on the responsibilities of the areas in the People & Organizational Culture are listed below:

Director, People & Organizational Culture – Provides leadership for the department including business planning, operations management, and reporting.

Client Services & Labour Relations - Oversees recruitment, training and development, diversity and inclusion, performance management, labour relations, succession planning and the corporate employee recognition program. provides support and direction to the organization in the interpretation and application of the collective bargaining agreements and all facets of the collective bargaining process.

Payroll, Analytics and Employee Administration – Processes and administers all payroll functions for the City of Regina, Regina Police Services and two service partners; Oversees HR systems, HR data and manages the City's benefits program.

Workplace Health & Safety - Provides leadership and direction regarding occupational health and safety including the corporate mental health strategy and oversee the Family Assistance Program.

Innovation, Energy & Technology Expenses by Activity – General Operating Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Director, Innovation, Energy & Technology	693	975	794	875	(100)	(10.26%)
System Licensing, Maintenance & Processing	5,124	5,688	6,170	5,948	260	4.57%
Business Solutions	3,551	3,654	3,430	3,576	(78)	2.13%
Cross Functional Solutions	2,682	2,081	2,101	2,113	32	(1.54%)
Energy & Sustainability Solutions	-	-	-	797	797	-
Total Expenses - Innovation, Energy & Technology	12,050	12,398	12,495	13,309	911	7.35%

TABLE 65

Details on the responsibilities of the areas in the Innovation, Energy & Technology are listed below:

Director, Innovation, Energy & Technology - Provides leadership for the department including business planning, operations management, and reporting.

Systems Licensing, Maintenance & Processing - Provides technology system maintenance, telecommunications and equipment rental.

Business Solutions - Leads City departments in the selection, development, implementation & maintenance of business technology that aligns with the corporate strategic technology principles.

Cross Functional Solutions - Lead the city in continual improvement, efficiency, and innovation by providing strategies, processes, tools and best practices that evolve our operating model.

Energy & Sustainability Solutions - Leads the development of the Energy & Sustainability Framework to achieve the goal of Regina becoming 100% renewable by 2050, while supporting existing energy sustainability initiatives.

Regina Police Service

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

2020 Achievements

The following are a selection of some significant items that have improved the efficiency and effectiveness of the Regina Police Service in 2020. The large part of 2020 has been affected by ongoing adaption to manage the COVID-19 pandemic, which is also included below.

Our Service

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

911 Quality Assurance Software

- The RPS Communications Centre implemented a quality assurance software in 2020. With the automation of call selection and evaluation, RPS has improved efficiencies, decreased any perceptions of subjectivity, and is able to provide call takers with more frequent and timely feedback on their performance.

Detention Paramedic

- A business plan was approved through the 2020 budget process to have trained medical professionals monitor the health of persons in the RPS detention facility. The presence of healthcare professionals in a closed custody facility increases the chances of identifying detainees who may have health risks and improves the safety and coordination of healthcare for vulnerable people.

Enhanced Custody Module

- A product enhancement that was part of the Police Information Management system upgrade is the Enhanced Custody Module designed to assist in streamlining the workflow in the Detention Unit. This module will allow Detention staff to view, at a glance, the status of all prisoners in real time, program alerts and reminders into the system, provide instant documentation of cell checks, link offence related offenders, and provide health information

E-Ticketing

- The E-ticketing platform has been installed in all patrol vehicles. E-ticketing reduces manual paperwork and provides efficiencies for the issuing officer as well as for support staff.

Repetitive Strain Reduction Project

- A new project was initiated in February 2020, focused on reducing repetitive strain injuries. RPS partnered with the Saskatchewan Workers' Compensation Board and the Courtside Sports Medicine and Rehabilitation Clinic. A large portion of RPS work-related injuries are acute injuries that stem from repetitive strain. These injuries are often because of the equipment that is worn, the equipment that is used, and the (sometimes awkward) positioning required to carry out day-to-day job functions.
- The desired outcome of this project will provide RPS with data and recommendations for the reduction in repetitive strain injuries experienced by RPS employees. RPS will target both sworn and civilian employees throughout various stages of the project. The results of this project will drive future action plans and initiatives.

Storage and Backup Upgrades

- With the implementation of the new system along with the new storage and tape library, significant performance improvements have been realized – reducing backup runtimes by as much as eight times and ensuring a more comprehensive and complete backup and recovery solution.

Our Community

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

Intimate Partner Violence 2SLGBTQ+ Community Presentation

- This workshop was available to all RPS employees with a focus on intimate partner violence with the 2SLGBTQ+ community. Below is a brief synopsis of the content which was provided:
 - Review of gender and sexual diversity and oppressive constructs that adversely impact the health, safety, and well-being of 2SLGBTQ+ communities
 - Common misconceptions about intimate partner violence in 2SLGBTQ+ lives
 - Identity abuse
 - Intersecting identities
 - Barriers 2SLGBTQ+ people face accessing or attempting to access systems and support services
 - Considerations for making more inclusive spaces

RPS Media Access Portal

- In the first half of 2020, this solution was rolled out and is being offered in a restricted and secured manner to members of various media agencies – providing them with near real-time access to a selection of the daily calls for service, all easily and securely accessible from any internet connected device (mobile phone, tablet, desktop/laptop computer).

Scott Police Academy

- The Scott Police Academy is a program collaboratively created by Regina Public Schools and the RPS. The program is designed to attract motivated students from all parts of the school division who are interested in the field of law enforcement. Students will be part of an innovative, teacher and police officer-led high school program that educates through hands-on, experiential and project-based learning. Curricular outcomes will be infused with police-based learning and experiences. A grade 9 class will commence in the 2020-21 school year with subsequent grades to evolve in the following years until there is a grade 9 through 12 Academy. The program began accepting applications in early 2020.

Truth and Reconciliation Commission of Canada (TRC) Calls to Action

- The RPS has reviewed the calls to action from the National Inquiry for Missing and Murdered Indigenous Women and Girls and continues to put a number of training efforts and education opportunities forward for all RPS employees. RPS created a roadmap of their efforts called Our Journey which was released in 2020. RPS is exploring Indigenous Language lessons for employees in 2021. TRC content is part of the annual promotional competition and RPS is engaged with Reconciliation Regina. The RPS TRC Committee continues to meet and discuss opportunities and initiatives for the organization.

COVID-19 Service Adaptations

- The Government of Saskatchewan declared a State of Emergency on March 18, 2020 due to the COVID-19 pandemic. Governmental orders were implemented to reduce risk and prevent transmission to Saskatchewan residents. The RPS effected a number of operational and administrative changes to protect our employees and the citizens we serve through:
 - Creating an RPS Building Emergency Operations Centre (EOC), operating in concert with the City of Regina EOC.
 - Hosting 'court' in our Detention area rather than transporting and integrating employees and subjects with other justice agencies
 - Public communication to provide education and information to citizens
 - Enhanced cleaning schedules for buildings, vehicles, and equipment
 - Coordinated changes to processes and service delivery with partners
 - Arranging for approximately 1/3 of the HQ building employees to work from home
 - Reorganization of day-to-day business and meetings; virtual and teleconference
 - Structured scheduling and technology to support employees working from home
 - Identified childcare alternatives and additional supports needed for employees
 - Financial risk assessment and payroll planning
 - Daily reporting of absenteeism
 - Adaptive changes to gym use and fitness to support employee well-being
 - Modifications to frontline service delivery and the re-deployment of police officers to support critical 911 emergency responses

- Increased monitoring of emerging crime and safety trends
- Timely information updates and access to mental wellness resources for RPS employees
- Equipped additional health safety equipment and health screening devices
- Assisted health partners with response to calls and quarantine checks
- Ongoing monitoring and evidence-based adaptations

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Operations Fund						
Police Operations	94,730	96,029	96,029	99,563	3,534	3.68%
Total Expenses	94,730	96,029	96,029	99,563	3,534	3.68%

TABLE 66

FTEs	2020			2021			Change	
	Permanent	Casual	Total	Permanent	Casual	Total	#	%
Regina Police Service	600	14	614	611	14	625	11	1.79%

TABLE 67

The following is a link to Regina Police Service Proposed 2021 Budget:

[2021 Proposed Budget - Regina Police Service](#)

2021



General Fund Reserves & Debt



Reserves

The City maintains 21 reserves across two primary funds: General Fund (20) and Utility Fund (1). Reserves are intended to smooth the effect of spending decisions on property taxation. They can also respond to unexpected/emergency spending requirements and minimize use of debt to finance capital projects.

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

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

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

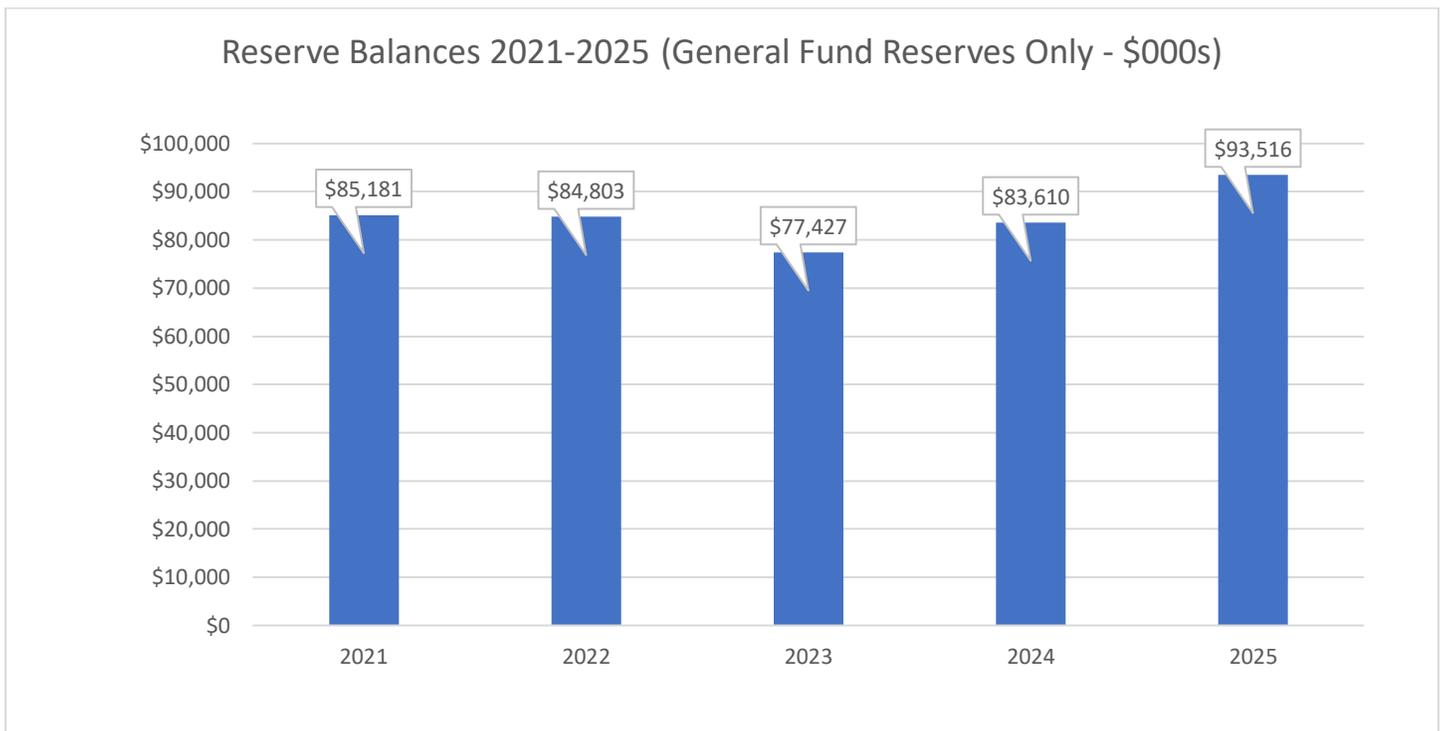


TABLE 68

Reserve Balances

The amount of funding currently held in reserves is relatively low in comparison to the values of the City’s assets. Reserves are projected to increase from \$85.1 million in 2021 to \$93.5 million by 2025. The increase over the five-year period is primarily in the Solid Waste reserve for the future cap and closure of the landfill.

Service Agreement Fees (SAFs)

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

Deferred Revenues

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

General Fund Reserve Balances

Minimum	Maximum		2020	2021	2021	2021	2022	2023	2024	2025
Allowable	Allowable	Reserve Name	Projected Ending Balance	Additions	Reductions	Projected Ending Balance				
Operating Reserves (Tax-Supported) (\$000s)										
-	350	Community Investment (Grants) Reserve	609	-	-	609	609	609	609	609
-	-	COVID-19 Recovery Reserve	15,871	-	13,607	2,264	-	-	-	-
23,000	46,000	General Fund Reserve	30,192	5,450	5,560	30,082	25,564	23,119	23,979	24,839
-	800	Elections & Property Assessment Reserve	191	225	-	416	641	867	193	418
400	4,000	Regina Police Service General Reserve	1,618	-	-	1,618	1,618	1,618	1,618	1,618
100	6,000	Regina Police Service Radio Equipment Reserve	124	-	-	124	124	124	124	124
-	-	Social Development Reserve	3,694	2,500	3,375	2,819	1,944	1,069	194	0
1,000	2,000	Winter Road Maintenance Reserve	1,385	0	0	1,385	1,385	1,385	1,385	1,385
24,500	59,150	Subtotal	53,684	8,175	22,542	39,317	31,885	28,791	28,102	28,993
Capital Reserves (Tax-Supported) (\$000s)										
200	1,300	Asphalt Reserve	567	300	0	867	17	167	317	467
500	30,000	Asset Revitalization Reserve	11,688	15	0	11,703	11,604	760	187	3
1,700	14,300	Fleet Replacement Reserve	17,192	12,362	13,314	16,240	15,809	13,405	11,411	10,886
100	1,000	Technology Reserve	238	5	0	243	248	253	258	263
2,500	46,600	Subtotal	29,685	12,682	13,314	29,053	27,678	14,585	12,173	11,619
Self-Sustaining Reserves (Non-Tax Supported) (\$000s)										
100	800	Cemetery Reserve	306	100	1,240	(834)	(1,473)	(1,643)	(1,683)	(1,683)
200	3,500	Employer-Provided Parking Reserve	2,930	625	318	3,237	3,544	3,851	4,158	4,465
250	2,000	Golf Course Reserve	860	350	350	860	1,060	1,260	1,410	1,410
2,000	12,000	Land Development Reserve	(16,357)	10,267	8,928	(15,018)	(13,891)	(12,841)	(11,790)	(10,741)
28,000	48,500	Solid Waste Reserve	30,915	9,000	580	39,335	48,026	56,896	65,946	75,181
1,700	13,000	Planning & Sustainability Reserve	(2,331)	0	2,355	(4,686)	(7,041)	(9,397)	(11,752)	(14,107)
-	-	Regina Revitalization Initiative Stadium Reserve	(4,312)	0	1,771	(6,083)	(4,985)	(4,075)	(2,954)	(1,621)
57,250	169,800	Subtotal	12,011	20,342	15,542	16,811	25,240	34,051	43,335	52,904
Total Reserves			95,380	41,199	51,398	85,181	84,803	77,427	83,610	93,516

Note: Reserve balances include commitments in the year that the cash flows are expected to occur.

		Deferred Revenue and Service Agreement Fees (\$000s)								
Allowable Minimum	Allowable Maximum	Reserve Name	2020	2021	2021	2021	2022	2023	2024	2025
			Projected Ending Balance	Additions	Reductions	Projected Ending Balance				
N/A	N/A	Alley Maintenance - Gravel	889	1,780	1,800	869	992	972	952	932
N/A	N/A	Alley Maintenance - Paved	2,206	3,341	3,425	2,122	2,038	1,914	1,870	1,786
N/A	N/A	Dedicated Land Charges	6,744	50	3,000	3,794	3,545	3,595	3,344	3,344
N/A	N/A	Service Agreement Fees - Parks	11,429	1,033	1,321	11,141	9,936	8,404	8,020	7,973
N/A	N/A	Service Agreement Fees - Roadways	35,042	9,713	7,525	37,230	21,019	6,610	3,308	2,652
Total Deferred Revenue & SAF			56,310	15,917	17,071	55,156	37,530	21,495	17,494	16,687

Table 69

Debt

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

The City is using more of its own sources of financing to cover infrastructure costs. By keeping debt levels relatively low, the City has been able to minimize the interest expenses that are incurred.

The table 70 identifies the projected debt schedule through to 2025. This represents only General Fund debt.

Debt (\$000s)	2021	New Issue	2021	Servicing Cost		
	Opening Balance		Closing Balance	Principal	Interest	Total Payments
General Capital	10,100	0	8,160	1,938	199	2,137
Regina Revitalization Initiative - Mosaic Stadium	174,771	0	170,345	4,425	7,068	11,493
2021 General Operating Fund Total	\$184,871	\$0	\$178,505	\$6,363	\$7,267	\$13,630

Debt (\$000s)	2021	New Issue	2025	Servicing Cost		
	Opening Balance		Closing Balance	Principal	Interest	Total Payments
General Capital	10,100	9,500	8,652	10,948	452	11,400
Regina Revitalization Initiative - Mosaic Stadium	174,771	0	150,759	24,013	33,251	57,264
2021-2025 General Operating Fund Total	\$184,871	\$9,500	\$159,411	\$34,961	\$33,703	\$68,664

TABLE 70

2021



General Fund Capital



Five-Year Capital Plan

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

The 2021 General Capital Plan addresses the City's most critical capital needs to support the strategic plans and the renewal of aging infrastructure.

The majority of Regina's capital needs continue to be related to the renewal of infrastructure such as roads, bridges, water mains, storage reservoirs and pumping stations. This is reflected in the 2021 recommended investment plan.

Each year, the City invests some of its General Operating Budget to support general capital investments. Over the last nine years, there has been emphasis on increasing this investment to support the maintenance and renewal of our infrastructure and start to address long-standing deferred expenditures in asset management. In 2021, current contributions to capital funded from taxation revenue will be approximately \$60 million. The City has identified that an increased investment is necessary to support the maintenance and renewal of infrastructure and address long-standing deferred expenditures in asset management.

The General Fund Capital Plan totals \$133 million in 2021. Highlights from the 2021 General Fund Capital Plan include:

- \$22.5 million for the Street Infrastructure Renewal Program
- \$15.0 million for Wascana Pool (\$12.0 million from the Municipal Economic Enhancement Program (MEEP) and \$3.0 Million in the 2021 General Capital Budget)
- \$12.4 million to support the Facilities Asset Management Program which is designed to extend the life of city-owned facilities and lower cost in the future
- \$13.2 million for transit and fleet replacement costs
- \$12.0 million for the Residential Roads Renewal Program
- \$4.7 million for Aquatic Infrastructure
- \$4.2 million for Bridge Infrastructure Renewal

Project detail and related funding sources are detailed in tables 71 & 72 below.

Advance Approved Capital Projects and Programs – 2021 Budget

The 2021 General and Utility Capital Plan includes a number of multi-year projects that require approval for the entire project. This allows the City to commit the total cost of a project from tendering through to completion of the work while allowing flexibility in cash management. Administration is seeking approval for approximately \$2 million in capital funding for committed projects and programs for the 2021-2025 Capital Plan. These projects are included in the Five-Year Capital Plan and bring the total 2021 Capital Plan to \$133 million and the Five-Year Capital Plan to \$610 million.

Advance Approval for Capital Projects and Programs

Division	Department	Project/Program Name	2021	2022	2023	2024	2025	5-Year Total
Citizen Experience, Innovation & Performance	Innovation, Energy & Technology	EBS 12.2 Upgrade	200	810	810	-	-	1,820
Total General Fund Advance Approval for 2021			200	810	810	-	-	1,820

Prior to the 2021 Budget Council provided advance approval for the following projects. These projects do not require approval as part of the 2021 Budget but are here for informational purposes only.

Advance Approval for Capital Projects and Programs from Prior Years

Division	Department	Project/Program Name	2021	2022	2023	2024	2025	5-Year Total
Citizen Services	Roadways & Transportation	Tandem Truck Upgrades complete with slide in sanders	95	190	-	-	-	285
		Winnipeg Street Bridge	15,000	1,000	-	-	-	16,000
Financial Strategy & Sustainability	Land, Real Estate & Facilities	Regina Police Service Campus Development	3,500	3,500	-	-	-	7,000
	Assessment & Property Revenue Services	Tax & Assessment Suite (TAS) Modernization	532	283	-	-	-	815
Total General Fund Advance Approval from Prior Years			19,127	4,973	-	-	-	24,100

Detailed General Fund Capital Plan (\$000s)

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description		
Citizen Experience, Innovation & Performance	Citizen Experience	Customer Relationship Management (CRM) and Case Management Project	Current Contributions	-	-	-	-	1,940	1,940	Implementation of a new enterprise-wide CRM solution for the City including a knowledge base, code enforcement capabilities, a public facing online submission form, and future integration capabilities.		
		Safety Software Solution	Current Contributions	-	-	150	-	-	150	A corporate safety software solution will enhance overall safety performance by providing access to information and processes in real time. This will support City of Regina employees in performing their duties safely and efficiently.		
	Innovation, Energy & Technology	EBS 12.2 Upgrade	Current Contributions	200	810	810	-	-	-	1,820	EBS is the City's major financial application that supports financial, procurement and human resources functions. These funds would be used to assess the application and implement an upgrade to the system to increase efficiency and effectiveness.	
		Sustainable Technology Infrastructure	Current Contributions	200	200	200	200	225	1,025	1,025	Replace aging & end of life technology components to reduce risk and ensure service availability. This includes technology hardware, software, IT security, data storage, and networking equipment.	
		Payment Manager	Current Contributions	-	-	-	-	1,000	1,000	1,000	Payment Manager is the City's point of Sale system, enables accepting and processing public payments for services. The solution has reached end of life. This funding will be used to replace the system with a new solution.	
	People and Organizational Culture	Telematics	Current Contributions	-	100	100	100	-	-	300	Telematics are technologies used to acquire data from the City's vehicle fleet and their systems, including positional and activity data.	
		Technology Growth	Current Contributions	200	200	200	200	225	1,025	1,025	This program provides the ongoing funding for the City to expand its technology services to accommodate the needs of new employees, new City services and new City network locations as well as the growing needs of existing services.	
	Total Citizen Experience, Innovation & Performance				600	1,310	1,310	650	3,390	7,260		
	Citizen Services	Fire Capital Equipment	Fire Capital Equipment	Current Contributions	40	40	40	40	40	200	200	Funds from this program are for regular equipment replacement.

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description		
Fire & Protective Services		Restoration Replacement Fire Station Alerting System Replacement	Current Contributions	-	100	-	-	-	100	Funds are required to maintain emergency notification requirements. The existing technology was implemented in 2004 and will require an upgrade/ replacement to integrate with current technology and maintain reliability.		
		Future Radio System Enhancement Upgrade	Current Contributions	400	-	-	-	-	400	Funds for this project will be used to upgrade the City's radio communications system with the addition of one antenna site in the southeast, which will replace the end of life backup radio site and ensure radio coverage is maintained as the City expands.		
		Mobile Command Post	Current Contributions	-	-	300	300	-	-	600	The mobile command post provides a secure location to support a unified command approach that enhances preparation, communication, incident response and risk mitigation.	
			Fleet Replacement Reserve	-	175	-	-	-	-	175		
		Next Generation 9-1-1	Current Contributions	-	500	300	-	-	-	800	Next Generation 9-1-1 represents a new and enhanced public emergency communications service that will allow the public to send text, image, video, and data to 9-1-1 call centres through Internet Protocol (IP) based technology. Funds will be used to review and implement software, hardware, and work processes to meet the CRTC's March 2024 compliance deadline.	
		Roadways & Transportation	Bridge Infrastructure Renewal	Current Contributions	1,000	1,000	1,000	1,000	1,000	1,000	5,000	This program funds all activities related to maintaining the City's bridge infrastructure such as bridge maintenance, engineering studies, bridge inspections, bridge designs, bridge construction projects, project management and administration.
				Gas Tax (GT)	3,210	4,410	2,610	410	4,910	15,550		
				Current Contributions	275	-	-	-	-	-	275	Additional semi-truck and trailer will assist with operator training.
				Current Contributions Service Agreement Fees (Roads)	100	300	300	300	300	300	1,300	These funds are used for the design and installation of new traffic controls and enhancements to existing controls. Locations are determined annually based on analysis of warrants, studies, and growth projections.
				Pedestrian Connectivity	Current Contributions	500	500	500	500	500	2,500	These program funds are used to install sidewalks and pedestrian connections along transit locations, focusing on important points that connect our sidewalk network to develop complete neighbourhoods.

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description
		Renewal Program - Expressway Lighting	Current Contributions	450	450	450	450	550	2,350	Replace aging lighting infrastructure along Expressways within the City.
		Residential Roads Improvement Program	Current Contributions	12,042	12,042	12,042	12,042	12,042	60,210	The Residential Road Renewal Program aims to improve the condition of the City's residential roads.
		Street Infrastructure Renewal – Major Roads	Current Contributions	6,169	6,549	7,667	8,654	7,787	36,826	The Street Infrastructure Renewal Program is in place to improve the condition of existing city roadway assets. It is focused on improving major roads.
			Gas Tax (GT)	10,711	6,663	8,400	10,050	6,675	42,499	
		Street Infrastructure Renewal - Residential Roads	Current Contributions	2,056	2,183	2,556	2,885	2,595	12,275	The Street Infrastructure Renewal Program is in place to improve the condition of existing city roadway assets. It is focused on improving residential roads.
			Gas Tax (GT)	3,570	2,221	2,800	3,350	2,225	14,166	
		Traffic Infrastructure Renewal	Current Contributions	1,000	1,000	1,000	1,000	1,200	5,200	Traffic infrastructure renewal program ensures traffic assets, such as traffic signals, pedestrian crossings, expressway lighting, signs, LEDs, and accessible pedestrian signals are renewed in an appropriate timeframe to ensure ongoing levels of service.
		Traffic Signal Pre-emption	Current Contributions	258	-	-	-	-	258	Funds from this program are to be used for a GPS based traffic signal pre-emption system that will improve emergency response times and safety for first responders.
		Tandem Truck Upgrades complete with slide in sanders	Current Contributions	95	190	-	-	-	285	Funding is used to upgrade truck fleet, based on the Fleet Replacement Program, to increase capacity, increase efficiencies, and incorporate best practice technology.
		Upgrade of Sand Salt Facility	Asphalt Plant Reserve	-	400	-	-	-	400	Upgrade components of the facility to address end useful life repairs as well as to increase capacity.
		Upgrade of Major Components of the Asphalt Plant	Asphalt Plant Reserve	-	750	-	-	-	750	Funding from this program is used for upgrading major components of the Asphalt Plant, as determined by the Asphalt Plant Asset Management Plan.
		Winnipeg Street Bridge	Government Funded	15,000	1,000	1,000	1,000	-	18,000	Replacement of the Winnipeg Street Bridge over the Ring Road.
	Transit & Fleet Services	Civic Fleet Replacement	Fleet Replacement Reserve	8,173	8,260	8,327	8,883	9,867	43,510	Funds from this program are used for the replacement of civic fleet assets that have completed or exceeded their economic service life.
		Fire Fleet Replacement	Fleet Replacement Reserve	1,100	400	1,230	264	1,215	4,209	Funds from this program are used for the replacement of frontline fire apparatus and support vehicle assets that have reached or exceeded their planned economic life.
		Small Tools Replacement	Fleet Replacement Reserve	84	84	84	84	84	420	Funds from this program are used for the scheduled replacement of small tools.

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description
		Transit Fare Collection System	Current Contributions	-	-	-	-	1,500	1,500	Replacing the fare system.
		Transit Fleet Replacement	Fleet Replacement Reserve	3,957	3,875	5,125	5,125	4,955	23,037	Funds from this program are used for the replacement of Transit Fleet assets that have reached or exceeded their planned economic life.
			Government Funded	55	55	55	55	55	275	
	Water, Waste & Environmental	Garbage Roll-out Cart Replacement	Solid Waste Reserve	220	226	232	238	244	1,160	This represents annual funding to purchase garbage carts for new City services and to replace damaged carts.
		Landfill - Annual Infrastructure Renewal	Solid Waste Reserve	250	250	250	250	250	1,250	This is an ongoing program to ensure landfill infrastructure which includes roadways, fencing and stormwater are maintained to ensure uninterrupted service, safety, and regulatory compliance.
		Landfill Service Truck	Solid Waste Reserve	110	-	-	-	-	110	Funds will be used to purchase a truck to increase efficiency of operations by reducing the number of trips required by heavy equipment.
Total Citizen Services				71,625	54,423	57,068	57,680	58,794	299,590	
City Planning & Community Development	Parks, Recreation & Cultural Services	Aquatic Infrastructure	General Fund Reserve	4,700	-	-	-	-	4,700	Funds to address an indoor aquatic facility as well as performing asset management on existing outdoor pool facilities.
		Athletic Fields & Sport Facilities Restoration, Repair and Upgrades	Current Contributions	150	150	150	150	150	750	Funds from this capital program ensure playing fields, surfaces and facilities are maintained in accordance with current operating and safety standards resulting in participants and spectators having access to quality facilities.
		Backstop Restoration	Current Contributions	25	25	25	25	25	125	This program provides funding for the restoration or decommissioning of ball diamond backstops which is determined by the users and spectators.
		Cemeteries General Allocation	Cemetery Reserve	100	100	100	100	100	500	The Cemeteries General Allocation is used to sustain the cemeteries' assets to ensure the cemetery program continues to effectively operate its two locations: Regina Cemetery and Riverside Memorial Park Cemetery.
		Cemetery Software	Cemetery Reserve	-	-	130	-	-	130	Funds to procure cemetery software providing a solution for system inefficiencies, allowing integration with the corporate payment system, coordination of the financial systems and client records management.
		City Square Plaza (Pat Fiocco Plaza) Restoration	Current Contributions	-	15	-	15	-	30	This funding is used to restore or replace deteriorated, vandalized, or damaged elements or amenities such as paving stone and furniture within the City Square Plaza. It

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description
										is also used to correct deficiencies in the landscape planning.
		CPTED Improvements (Recreation Facilities)	Current Contributions	25	25	25	25	25	125	The Crime Prevention Through Environmental Design (CPTED) program is a collaborative approach involving the community, Regina Police Services and Administration to addressing safety issues and citizen concerns in public recreation spaces.
		Golf Courses General Allocation	Golf Course Reserve	100	100	100	100	100	500	Funding is used to sustain the golf courses' assets to ensure that the golf course program continues to operate effectively at its four locations: Tor Hill, Murray, Joanne Goulet and Lakeview Par 3. The capital work typically funded through the General Allocation includes mitigation of water erosion, course restoration and improvements, tree removal and replacement and irrigation systems restoration.
		Irrigation and Water Components System Restoration	Current Contributions	425	263	240	238	523	1,689	Funds from this program are used to restore and replace deteriorated irrigation system components (valves, sprinklers, water lines, software and hardware) to ensure effective operation in the City's parks and open space.
		Lawson Aquatic Centre Scoreboard	Current Contributions	185	-	-	-	-	185	These funds will be used for the replacement of the timing and scoring display board at Lawson Aquatic Centre. The current display unit is no longer compatible with modern timing and scoring hardware and software.
		Multi-use Pathway Asphalt Recapping	Current Contributions	350	-	195	195	195	935	This program's funds are used for general recapping (the application of tack oil and hot mix asphalt) of Regina's multi-use asphalt pathways to keep them in safe and usable condition. Regina has almost 100 km of paved pathway through the City.
		Neighbourhood Park Planning and Development	Dedicated Lands Reserve	-	300	-	300	-	600	Once a new policy is approved to guide development and redevelopment of parks space these funds will be used to implement the recommendations.
		Pacer Baseball Park Tree Planting	Current Contributions	120	40	20	-	-	180	This funding is for the proposed addition of 400 trees to enhance the tree canopy of Pacer Baseball Park, which was redeveloped at a new site due to the Regina Bypass.
		Parks and Open Space Restoration	Current Contributions	300	300	300	300	330	1,530	Capital funding is used to restore or replace deteriorated open space amenities to a safe and useable condition.

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description
		Parks Maintenance - Fleet Equipment Requirements	Current Contributions	115	135	135	135	149	669	Funds from this program are used to maintain equipment for the day to day operations in parks, athletic fields and other open space areas. The Parks Maintenance Branch currently maintains 2,470 hectares of open space which is equivalent to the surface area of 5,000 football fields.
		Plant Material Establishment Funding	Current Contributions	7	7	7	7	7	35	This funding provides for watering and maintenance of newly planted trees and shrubs within the parks and open space of a new development for a three-year period to ensure establishment and survival of the new plant material. Any plantings that fail to survive this three-year period are replaced.
		Playground Replacement and Restoration Program	Service Agreement Fees (Parks)	137	137	137	137	137	685	Funds from this program are used to replace two playgrounds per year that are either in poor condition or have little play value as well as to repair synthetic surfacing at playground sites.
		Recreation Equipment and Furnishings	Current Contributions	200	200	200	200	200	1,000	Funds from this capital program budget are used for the replacement, revitalization and sustainability of recreation equipment and furnishings at the City's arts, culture, recreation and sport facilities.
		Recreation/Culture Capital Program	Current Contributions	3,000	3,000	3,000	3,000	3,000	15,000	Funds to support investments that advance the Culture and Recreational Master Plans and other initiatives that focus on enhancing quality of life in Regina.
		Recreational Infrastructure Program	Service Agreement Fees (Parks)	437	-	-	-	-	437	
		Regent Park Par 3 Redevelopment	Current Contributions	2,560	3,900	5,300	6,750	6,750	25,260	Improve access and quality of recreational infrastructure through new or renewed infrastructure projects.
		Regina Cemetery Monument Alignment	Gas Tax (GT)	1,400	-	-	-	-	1,400	Redevelopment of the Regent Par 3 golf course lands into a neighbourhood recreation hub.
		Riverside Cemetery Expansion	Cemetery Reserve	30	30	30	30	30	150	Realignment of monuments at the Regina Cemetery, preventing further deterioration of monuments and improving aesthetics of the cemetery.
		South East Boarded Rinks and Shelters	Cemetery Reserve	1,100	600	-	-	-	1,700	Expansion of Riverside Cemetery to support interments over the next 25 years.
		Tree Replacement Along Arterials, Buffers and Parks	Service Agreement Fees (Parks)	700	-	-	-	-	700	Boarded outdoor rink, pleasure skating area and shelter to be located in the South East.
			Current Contributions	91	91	91	91	91	455	Funds from this program are used to replace tree vacancies along arterial roads, buffer areas, and parks. Newly planted trees and

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description
		Wascana Pool	Dedicated Lands Reserve	3,000	-	-	-	-	3,000	maintained and watered during the establishment period. Funds for this project will be used to design and construct Wascana Pool.
	Planning & Development Services	Neighbourhood and Corridor Planning Program	Current Contributions	50	75	100	100	100	425	Funding will be used for engagement support for the program to create new neighbourhood and corridor plans which provide land use, urban design and infrastructure investment policies for established areas of the City.
		Roadways Completion Program	Service Agreement Fees (Roads)	50	50	50	50	50	250	This is an ongoing program to provide signs, permanent pavement markings, pedestrian crossings and similar low-cost transportation related infrastructure along roadways and bikeways that were constructed within the last five years.
	Sustainable Infrastructure	11th Avenue Utility and Corridor Upgrades	Current Contributions	750	250	5,250	-	-	6,250	Street enhancements including upgraded sidewalks, curbs, street furniture on 11th Avenue between Broad Street and Albert Street.
		13th Avenue - Sandra Schmirler Way to Courtney Street	Service Agreement Fees (Roads)	-	-	500	-	8,000	8,500	This project includes rebuilding 13th Avenue from Sandra Schmirler Way to Courtney Street to a paved surface.
		Arcola Avenue Corridor Study	Service Agreement Fees (Roads)	300	-	-	-	-	300	This project will focus on future improvements at the Arcola Avenue and Ring Road bridge. Potential improvements may include bridge widening, alternative lane configurations or modifications to the ramps.
		Fleet Street - Intersection Improvements	Government Funded Service Agreement Fees (Roads)	-	700	-	-	-	700	Capacity improvements at the intersection of Fleet Street and McDonald Street including turning lanes, improved traffic signals and street lighting.
		Geospatial Sustainable Technology & Growth	Current Contributions	-	-	-	117	92	209	Purchase of equipment to support the Geospatial program.
		Intersection Capacity Upgrades	Service Agreement Fees (Roads)	-	500	-	-	-	500	This project includes capacity improvements due to background growth of the City at intersections through existing parts of the City, the need for which would be evaluated during rehabilitation projects.
		On Street Bike Lanes and Multi-Use Pathways Program	Current Contributions	200	300	350	400	450	1,700	Funding for this program includes the design and construction of on-street bikeways and multi-use pathways in existing areas throughout Regina. This will be an ongoing program aimed at meeting the sustainable
			Service Agreement Fees (Roads)	75	-	-	-	-	75	

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description
		Pinkie Road Upgrade - Sherwood Drive to Dewdney Avenue	Service Agreement Fees (Roads)	-	10,000	-	-	-	10,000	transportation goals identified in the Official Community Plan and the Transportation Master Plan (TMP). This project will pave Pinkie Road from Sherwood Drive to Dewdney Avenue in coordination with another project to replace the Pinkie Road bridge.
		Prince of Wales - Jenkins Drive to Highway 46	Service Agreement Fees (Roads)	500	500	-	8,000	-	9,000	This project includes paving of Prince of Wales Drive from Jenkins Drive to Highway 46.
		Ring Road Rail Grade Crossing Relocation - Preliminary Design	Current Contributions	300	700	-	-	-	1,000	This project is the engagement of a qualified engineering consultant to undertake the preliminary design of relocating the CP and CN grade rail crossings at Ring Road.
		Ring Road Widening - Ross Avenue to Dewdney Avenue	Service Agreement Fees (Roads)	400	-	2,500	-	-	2,900	This project is to increase capacity for traffic on Ring Road between Ross Avenue and the Dewdney Avenue interchange ramps. This project will provide a permanent solution to meet long-term traffic growth associated with development in northeast Regina.
		Road Network Improvements Property Purchases	Service Agreement Fees (Roads)	500	500	500	500	500	2,500	The funding will be utilized for property acquisitions to realize the 25-year road network plan in the Transportation Master Plan and beyond. Property will be utilized for road right of way for increased network capacity to support continued growth.
		Saskatchewan Drive Corridor Improvements - Winnipeg Street to McTavish Street	Current Contributions Service Agreement Fees (Roads)	- -	500 500	1,000 1,000	2,500 2,500	2,500 2,500	6,500 6,500	Street enhancements including upgraded sidewalks, curbs, street furniture on Saskatchewan Drive from Winnipeg Street to McTavish Street.
		Transportation Master Plan Update	Current Contributions Service Agreement Fees (Roads)	70 30	- -	- -	- -	- -	70 30	This funding will be used for the next review and update of the Transportation Master Plan, which is to be completed on a five-year basis.
		Wascana Parkway to Highway 1A Loop Ramp	Service Agreement Fees (Roads)	-	-	4,000	-	-	4,000	This project will result in the installation of a loop ramp from Wascana Parkway onto Highway 1A to provide free-flow conditions to the current left turn lane from Wascana Parkway onto Highway 1A.
Total City Planning & Community Development				22,702	24,643	25,655	26,185	26,224	125,409	
Financial Strategy & Sustainability	Assessment & Property Revenue Services	Tax & Assessment Suite (TAS) Modernization	Current Contributions	532	283	-	-	-	815	This project is to upgrade the front end of the Tax and Assessment Suite (TAS) software to a supported technology platform that will

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description
	Financial Services	iProcurement Implementation	Current Contributions	-	200	-	-	-	200	allow for continued use of the system while improving efficiencies and customer service. Implementation of software to standardize distribution of warehouse inventory to provide accurate and timely inventory levels for day to day operation requirements.
	Land, Real Estate & Facilities	500 Arcola - Decommissioning	Current Contributions	100	-	-	-	-	100	Funding for this project covers the decommissioning of the Solid Waste container shop located at 500 Arcola, which has exceeded its useful life and will no longer be required to support City operations in 2021 following the completion of the new Waste Management Centre.
		Cemeteries Facilities Asset Management	Cemetery Reserve	10	10	10	10	10	50	These program funds are for the maintenance of cemetery buildings and infrastructure throughout the City.
		City Hall Fire Suppression and Ceiling Tile Upgrades	Current Contributions	1,315	-	-	-	-	1,315	This funding is applied to system upgrades at City Hall.
		Corporate Office Space for new Employees	Current Contributions	75	75	75	100	100	425	Funding from this program covers set-up of new office space for City employees.
		Corporate Office Space Upgrades	Current Contributions	-	-	2,100	2,250	-	4,350	This program provides funding for the renovation of one floor of City Hall or other corporate office space equivalent in size to one floor of City Hall as per the contemporary office space guidelines.
		Employee Provided Parking Improvements (Non-City Hall)	Employer Parking Reserve	-	100	100	100	100	400	This funding supports maintenance of existing employee parking lots at other City locations (non-City Hall) including paving overlays, lighting, electrified receptacle infrastructure and fencing.
		Expansion of City Facilities Recycling	Solid Waste Reserve	-	13	13	13	13	52	Expanding the pilot waste service to all City owned and operated spaces, including outdoor spaces, fire stations and leased spaces used by the City.
		Facilities Asset Management	Current Contributions	12,408	14,219	14,409	15,987	18,080	75,103	These funds are used to repair and maintain existing facility assets so that programs and services can continue to be delivered.
		Facilities Security Infrastructure Program	Current Contributions	25	25	25	25	50	150	Funds from this program support security additions and upgrades at existing facilities to provide protection to corporate physical assets, City staff, public and information resources.
		Fence	Land Development Reserve	200	-	-	-	-	200	Funds fencing around the former location of the Imperial Oil Refinery. The fence is regulatory requirement to meet environmental requirements for the site.

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description
		GM Building - Divestment	Current Contributions	500	-	-	-	-	500	Funding for this project covers the decommissioning and sale preparation of the GM building at 1212 Winnipeg Street, which has exceeded its useful life and will no longer be required to support City Operations in 2021 after the construction of 3 key facilities.
		Golf Course Facilities Asset Management	Golf Course Reserve	250	50	50	100	100	550	This funding is allocated to golf course facilities to maintain the integrity of the facility systems so that the City programs and operations can continue to operate effectively.
		Land Development Master Plan	Land Development Reserve	518	518	-	-	-	1,036	This project will develop a master plan for the City's land assets. The strategy will be founded on a policy articulating an approach to each of the City's major land assets. It will also include a high-level financial plan and technical assessments of each land asset.
		Land Purchase	Land Development Reserve	1,210	-	-	-	-	1,210	Funds for the purchase of vacant land adjacent to the Regina Police Service campus.
		Operations Yard Master Plan	Current Contributions	-	-	-	200	750	950	An update of the Public Works Facilities Master Plan completed in 2011. Update will capture changes in organizational structure, operational practices, equipment and personnel at the Operations Yard and St. John's Yard.
		Outdoor Rink Board Improvements	Current Contributions	400	-	-	400	400	1,200	This program funding supports the renewal of one outdoor boarded rink site per year. There are 22 sites throughout the City, each constructed between 20 and 30 years ago.
		Parks Maintenance Sub-Depots	Current Contributions	140	700	-	700	-	1,540	Funds for this project are for the development of a Parks sub-depot building in the expanding North and South areas of the city, bringing equipment and labour closer to the work areas to ensure service delivery across the city.
		Recreation Facility Program and Accessibility Improvements	Current Contributions	100	200	200	200	200	900	This program is intended to fund smaller facility improvement projects that will permit recreation program changes and accessibility improvements, improving the customer experience at the major recreation facilities.
		Regina Police Service Campus Development	Current Contributions	3,500	3,500	-	-	-	7,000	Funds are required to invest in the implementation of facility solutions to meet current and future programming requirements.
		Regina Revitalization Initiative (RRI)	Government Funded	4,400	4,400	4,400	4,400	4,100	21,700	Funding for the Railyard Renewal Project will be used to redevelop a former CP Rail intermodal yard, a 17.5-acre brownfield site,

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description
		Railyard Renewal Project								into a new sustainable mixed-use neighbourhood.
		Roadways Equipment Storage - Repurpose Building D	Current Contributions	450	-	-	-	-	450	Funding for this project is applied to the repurposing of the Transit Garage portion of Building D in the Public Works yard so that it can be utilized for Roadways equipment storage, addressing the significant space pressures in the operations yard.
		South East Lands Development	Land Development Reserve	7,000	7,000	7,000	7,000	7,000	35,000	Funds for this project are for Phase one of the South East Land development (The Towns), which consists of approximately 50 acres of primarily residential land. Market conditions will dictate the pace of completion.
		Tennis Court Redevelopment	Current Contributions	100	200	-	235	235	770	This is a multi-year program that started in 2014 and typically upgrades 2 tennis court sites per year.
		Transit Shelter Improvements	Current Contributions	50	50	50	100	100	350	These funds are used annually to improve and maintain transit shelters, and sometimes add or relocate shelters depending on modifications to the City's transit routes. Every year Transit modifies the routes throughout the City and adds new services due to growth or service changes.
		Workspace Improvement Program	Current Contributions	-	-	-	200	200	400	This program funds City workspace improvements to enhance workflow, collaboration and team dynamics.
Total Financial Strategy & Sustainability				33,283	31,543	28,432	32,020	31,438	156,716	
Officers of Council	City Clerk's Office	Council and Committee Meeting Management Solution Replacement	Current Contributions	-	88	-	-	-	88	Replacement of the City's meeting management software.
		Parking Meter Replacement Program	Current Contributions	15	15	15	15	15	75	Funds from this program are used to replace aging meters and associated equipment (e.g. meter poles).
	City Solicitor's Office	Parking Ticket Equipment Replacement Program	Current Contributions	-	65	-	35	30	130	Funds are used for the regular replacement of equipment the City of Regina uses daily to issue parking tickets.
		Parking Enforcement Software Replacement	Current Contributions	200	-	-	-	-	200	These funds will cover the replacement of the City's parking enforcement software, which is at the end of its useful life. Replacement will reduce the City's risk of software failure and provide opportunities to leverage new parking technologies.
Total Officers of Council				215	168	15	50	45	493	

Division	Department	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	5-Year Total	Description
Regina Police Services			Current Contributions	3,952	4,915	3,213	4,655	3,447	20,182	
			SGI	128	128	128	128	128	640	
Total City				132,505	117,130	115,821	121,368	123,466	610,290	

TABLE 71

General Fund Capital by Funding Source (\$000s)

Funding Source	2021	2022	2023	2024	2025	Five-Year Total
Asphalt Plant Reserve	-	1,150	-	-	-	1,150
Cemetery Reserve	1,240	740	270	140	140	2,530
Current Contributions	57,990	61,025	64,160	67,391	69,318	319,884
General Fund Reserve	4,700	-	-	-	-	4,700
Dedicated Lands Reserve	3,000	300	-	300	-	3,600
Employer Parking Reserve	-	100	100	100	100	400
Government Funded	19,455	6,155	5,455	5,455	4,155	40,675
Fleet Replacement Reserve	13,314	12,794	14,766	14,356	16,121	71,351
Gas Tax (GT)	18,891	13,294	13,810	13,810	13,810	73,615
Golf Course Reserve	350	150	150	200	200	1,050
Land Development Reserve	8,928	7,518	7,000	7,000	7,000	37,446
Service Agreement Fees (Parks)	1,274	137	137	137	137	1,822
Service Agreement Fees (Roads)	2,655	13,150	9,350	11,850	11,850	48,855
SGL	128	128	128	128	128	640
Solid Waste Reserve	580	489	495	501	507	2,572
Total	132,505	117,130	115,821	121,368	123,466	610,290

TABLE 72

Municipal Economic Enhancement Program

On May 6, 2020, the Government of Saskatchewan unveiled a two-year capital infrastructure program as part of its response plan to the COVID-19 recovery. The Municipal Economic Enhancement Program (MEEP) allocates almost \$150 million on a per capita basis to all Saskatchewan municipalities. The City has received \$30,916,844 under this program.

On June 24, 2020, Council considered and approved report CR20-57 Municipal Economic Enhancement Program (MEEP) Funding Allocation, which outlines a list of projects to be submitted to the Province for consideration of grant funding under this program. The Province approved the MEEP funding application as endorsed by Council.

The table below provides the detailed list of projects approved by the Province. In accordance with the conditions of the grant program these projects are to be completed and all funds are to be spent by March 31, 2022.

Project Name	MEEP funding allocation	Project Description
Residential Road Renewal	\$6,400,000	Each project is focused on improving the condition of the City's residential roads and ranges from complete road and sidewalk rebuild to resurfacing. Each project will include a combination of the following elements: <ul style="list-style-type: none"> • Rebuild road structure • Construction of new catch basins • Improvements to catch basins and manholes • Replacement and/or repair of concrete sidewalks, curbs, and gutters, paving and landscaping
Replacement of Wascana Pool	\$12,000,000	Design and construction of a new Wascana Pool. The new facility will replace the old rectangular pool with a new outdoor pool that includes land and leisure swimming, waterslides and changerooms for a bather load of 800 persons. The new facility will be accessible and inclusive to all patrons.
Energy Monitoring and Optimization Infrastructure	\$716,844	Initiate the use of energy monitoring and optimization infrastructure technology to reduce energy consumption.
Municipal Justice Building (MJB) Redevelopment	\$7,500,000	Design and construction to redevelop the MJB into a neighborhood community centre and police fitness facility. This includes preserving the heritage of the facility, developing a shared multi-purpose gymnasium, fitness space and community space.
New Sidewalks	\$500,000	Design and construction of new sidewalks along east side of Pasqua Street from Parliament Avenue to Hill Avenue.

<p>Albert Street from 23rd Avenue to Regina Avenue – Multi-use pathway</p>	<p>\$900,000</p>	<p>Widen concrete sidewalk to multi-use pathway standard width along east side of Albert Street from 23rd Avenue to Regina Avenue. The upgraded infrastructure will accommodate cyclists in additional to pedestrians. The project will include removal of brick pavers, excavation to required depth, installation of new pavements structure, relocation of signs, reconstruction of transit stops, tree replacement.</p>
<p>Roof Replacement</p>	<p>\$1,500,000</p>	<p>Design and construction for the replacement of roofing systems that are at or beyond end of life with new roofing systems to ensure the long-term protection and performance.</p>
<p>Outdoor Rink</p>	<p>\$700,000</p>	<p>Construction of a boarded rink, with basketball hoops, a pleasure skating surface and warm-up shelter to serve residents in the south east area of Regina.</p>
<p>Permanent Pavement Markings</p>	<p>\$700,000</p>	<p>This project will include the installation of thermoplastic permanent pavement markings installed for a combination of lane marking types including centre lines, lane lines and shoulder lines and may include a combination of solid, skipped or think line styles. These markings increase the life of pavement markings limiting the need for reinstatement and maintenance paints each year.</p>
<p>Total</p>	<p>\$30,916,844</p>	

TABLE 73

2021



Utility Budget



Utility Fund Overview

The Utility Fund budget must be balanced as defined in *The Cities Act*. For 2021, the Utility Fund Budget is based on \$148 million in both revenue and expense. The Five-Year Capital Plan includes \$58 million in 2021 and \$404 million for the years 2022-2025. The Budget developed for 2021 was guided by the following direction:

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

The Utility Fund provides water, wastewater, and stormwater services primarily to customers in Regina. As required by legislation, it operates on a full cost-recovery, user-pay basis through utility rates. This 25-Year Utility Fund Model is based on users paying for the service rather than having the costs borne by property owners. Users are billed monthly and charges are based on a fixed daily base rate plus a rate per volume of consumption (usage), which provides an incentive to conserve valuable resources.

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

Services

The Utility rates support four service areas:

1. Water supply and distribution – the water system provides water for residential, institutional, commercial, and industrial customers, as well as for fire protection.
2. Wastewater collection and treatment – the wastewater system collects wastewater from residential institutional, commercial, and industrial customers in the City and treats wastewater in accordance with the federal and provincial government's environmental regulations and industry standards.
3. Storm water collection and flood protection – the stormwater system controls water runoff from rainfall and melting snow in and around the City.
4. Customer service and Administration including utility billing and collections functions in an efficient, accurate and timely manner. It also includes the communication function of responding to customer inquiries and needs.

Utility rates for 2021 were adopted by Council in the 2019 Utility Budget. The 2021 rates result in a 3% increase or for a typical residential customer about \$4.44 per month. Utility rates are set based on a long-range financial model which covers the cost of operating the Utility and the cost of ongoing asset management and renewal. This serves to moderate the need for dramatic rate increases in any given year.

Supplying safe drinking water and ensuring the management of wastewater and storm water are essential services provided by Utility. Pressures due to aging infrastructure, population growth, climate change and changing regulations require the utility to plan and adapt to the changing conditions. The Utility delivers a reliable, accessible, and sustainable supply of high-quality drinking water. The Utility also strives to ensure that potable water is used efficiently and that the City is prepared for emergencies. The Utility creates and maintains sewer and storm water system that protects public health and property.

Council has requested information related to water affordability and conservation options. Administration will be returning to Council with a report in Q3 of 2021.

2021 Priorities and Plans

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

In 2021, work will continue to renew underground infrastructure, including relining some large diameter wastewater pipes; and on the water system (Eastern Pressure Solution) to allow growth to continue as identified in the OCP. Initial work will also continue on the replacement of water meters and the meter reading system.

Challenges and Opportunities

The Utility uses a model to assess the benefits of proposed capital investments and prioritize projects across the Utility networks for the next 25 years. This includes anticipated large investments in Buffalo Pound Water Treatment Plant as well as water, wastewater, and stormwater infrastructure. The capital investment plan forms the basis of longer-term Utility rate and financial models.

The Department has increased cross-training, which allows for the deployment of resources where required, including responses to failures, which improves service delivery. In 2020, top priority was to continue delivering reliable water, wastewater, and stormwater service throughout the COVID-19 pandemic. This required the implementation of safety protocols and separation of teams as much as possible to reduce the potential transmission of COVID-19.

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

2020 Achievements

The McCarthy Boulevard Pumping Station Upgrade project was advanced in 2020 to reduce the risk of any future bypasses into Wascana Creek during heavy periods of rainfall.

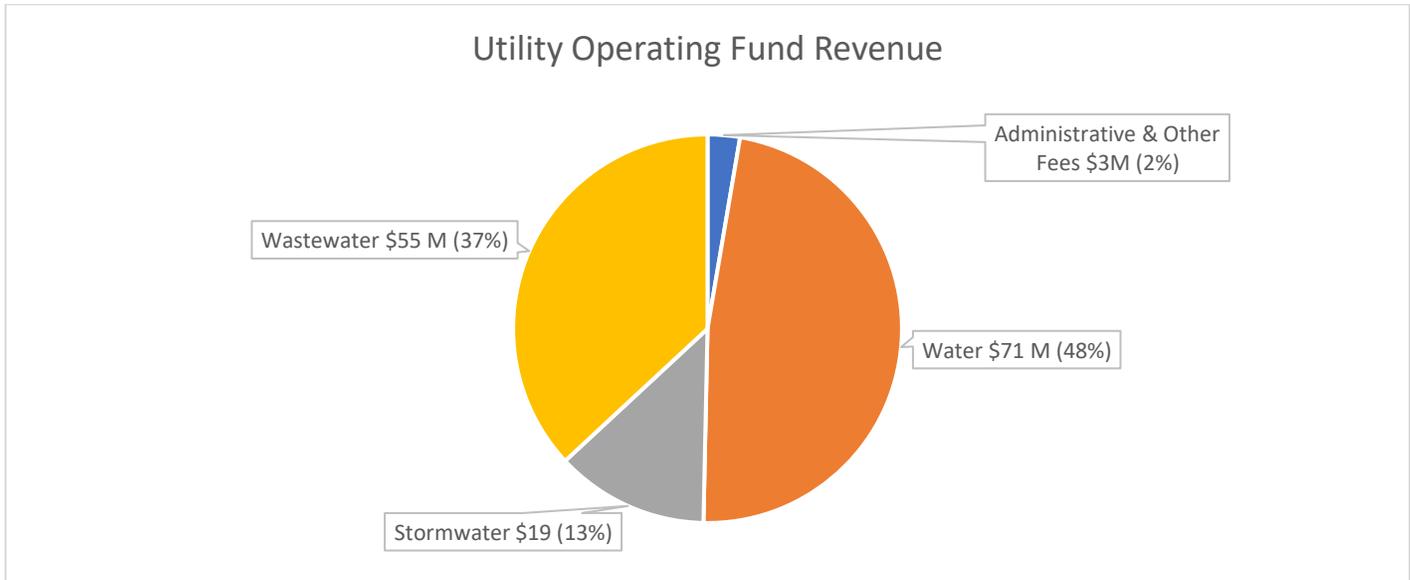
A continued emphasis was put on investing in underground infrastructure, including the relining and cleaning of the wastewater system to ensure wastewater flows reliably to the Wastewater Treatment Plant. Crews employed trenchless methods to rehabilitate wastewater lines which resulted in reducing costs and less disruption to residents.

In addition, a multi-year stormwater project was initiated in the North Central neighborhood to reduce the risk of flooding from heavy rainfall events.

Utility Fund Operating Revenue

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Water	68,004	69,364	69,699	71,343	1,979	2.85%
Wastewater	52,066	53,359	53,315	54,713	1,354	2.54%
Stormwater	17,255	17,847	18,004	18,656	809	4.53%
Administrative & Other Fees	9,235	2,674	3,677	3,542	868	32.46%
Total Revenues	146,560	143,244	144,695	148,254	5,010	3.50%

TABLE 74

**TABLE 75**

The user-pay structure of the Utility Fund means that fees paid by customers support the cost of providing the service and maintaining the assets required to provide the service. An overall Utility rate increase of 3% in 2021 has been previously approved by Council. The rate increase was effective January 1, 2021. On December 10, 2018, City Council approved a 3% utility rate increase in each of the following 3 years. 2021 represents the last of the three years of rate increases.

Revenues from Utility rates are estimated to total \$148.3 million, an increase of \$5.0 million over 2020. The increase includes the Council approved 3% rate increase for 2021.

Water

Water fees are collected for the purposes of purchasing water and distributing water to our customers. The rate structure for water includes a base fee that varies according to the size of the water meter and a fee for the amount each customer consumes. For 2021, the revenue collected is projected to be \$71.3 million; an increase of \$2.0 million over 2020.

Wastewater

Wastewater fees are collected for the purposes of removing and treating the wastewater collected from our customers. The rate structure for wastewater includes a base fee that varies according to the size of the water meter as well as a fee for the amount that each customer discharges into the wastewater system. In 2021, the revenue collected is projected to be \$54.7 million; an increase of \$1.4 million over 2020.

Stormwater

Stormwater fees are collected for the purposes of managing and maintaining the stormwater system which collects water from rainfall and melting snow in and around the City. The rate structure is based on the size of the property, with larger properties paying a higher levy (fee). In 2021, the revenue collected is projected to be \$18.7 million; an increase of \$809,000 over 2020.

Administrative Fees and Other Charges

Administrative Fees and other charges include Utility service charges such as turn-off and turn-on fees and any late payment interest revenue that the City collects from our customers. This also includes revenues that the City charges to its internal customers such as community facilities, parks, and City Hall, as well as administrative fees collected for new development. In 2021, the revenue collected is projected to be \$3.5 million; an increase of \$0.9 million over 2020. This is due to funds received for the renewal of the Buffalo Pound Water Treatment Plant from SAFs for the growth portion of the renewal of the Buffalo Pound Water Treatment Plant.

2019 Utility Rate Review

In 2019, Council approved an annual rate increase of 3 per cent each year for 2019, 2020 and 2021. This marks a return to the City's prior practice of establishing utility rates every three years. This practice of setting rates for three years provides more certainty to the Utility's long-term funding model and allows customers to plan for future costs.

The 3 per cent increase in 2021 is based on revenues of \$148.3 million, expenditures of \$85.1 million, a \$57.2 million transfer to the reserve and debt repayments of \$6.0 million. The new rates are implemented each year on January 1.

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

Rate Impact – Average Residential

Table 76 illustrates the impact of a 3 per cent rate increase each year over the next three years on a homeowner who uses 275 cubic meters of water per year. In 2021, the cost increase from 2020 rates is about \$4.44 per month or \$53.32 annually for a typical household.

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

TABLE 76

Rate Comparison – Sample Residential Customer

Table 77 compares Regina's 2021 rates with those of other cities for a residential customer who uses 275 cubic meters of water per year.

Sample Residential Customer – 2021 Rates					
	Regina	Calgary	Edmonton	Saskatoon	Winnipeg
Water					
Annual Basic Charge	\$321.20	\$180.92	\$93.20	\$306.11	\$240.90
Annual Volume Charge	\$577.50	\$398.75	\$615.92	\$471.37	\$522.50
Total Annual Water	\$898.70	\$579.67	\$709.12	\$777.48	\$763.40
Wastewater					
Annual Basic Charge	\$248.20	\$339.21	\$186.76	\$153.06	\$0.00
Annual Volume Charge	\$419.43	\$388.58	\$577.83	\$244.20	\$786.50
Total Annual Wastewater	\$667.63	\$727.79	\$764.59	\$397.26	\$786.50
Annual Stormwater Infrastructure Levy	\$215.35	\$190.17	\$302.23	\$453.91 ¹	\$0.00
Total Annual Utility Charges	\$1,781.68	\$1,497.63	\$1,775.94	\$1,628.65	\$1,549.90

TABLE 77

A comparison of Water and Wastewater Utility rates across Western Canada (2021 rates are the most recent rates published by all municipalities)
 Note ¹: Saskatoon's levy is for all infrastructure and not stormwater alone.

Rate Impact – Average Commercial Customer

Table 78 illustrates the impact of the 2021 rates on a commercial customer with a meter with a diameter of 40 millimeters that uses 3,000 cubic meters of water per year on a property between 3,000 to 5,000 square meters in size. This water consumption would be typical for a strip mall with a restaurant and hair salon as tenants, and a parking lot with minimal landscaping. The average impact on commercial customers is \$385.40 annually.

Rate Impact - Average Commercial	Approved			Annual Average Commercial Customer Increase
	2019 (\$)	2020 (\$)	2021 (\$)	
Water				
Annual Basic Charge	\$543.85	\$558.45	\$576.70	\$18.25
Annual Volume Charge	\$5,940.00	\$6,120.00	\$6,300.00	\$180.00
Total Annual Water	\$6,483.85	\$6,678.45	\$6,876.70	\$198.25
Wastewater				
Annual Basic Charge	\$419.75	\$434.35	\$445.30	\$10.95
Annual Volume Charge	\$5,174.40	\$5,321.40	\$5,468.40	\$147.00
Total Annual Wastewater	\$5,594.15	\$5,755.75	\$5,913.70	\$157.95
Annual Stormwater Infrastructure Levy	\$803.00	\$832.20	\$861.40	\$29.20
Total Annual Utility Charges - Commercial	\$12,881.00	\$13,266.40	\$13,651.80	\$385.40

TABLE 78

Utility Operating Fund Expense

Similar to the General Operating Fund, the Utility Fund is committed to continually implementing innovations to improve efficiencies and reduce costs. The recommended Utility Operating Budget for 2021 totals \$148.3 million; an increase of \$5.0 million from 2020. Substantial changes reflected in the 2021 Utility Budget include:

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Intra-municipal	23,925	25,419	23,777	25,862	443	1.74%
Natural Gas, Power & Water Purchase	20,172	20,721	20,655	21,545	824	3.98%
Salary & Benefit Expenses	21,145	18,273	16,130	18,505	232	1.27%
Professional & External Services Expenses	12,933	9,786	10,243	9,965	179	1.83%
Debt Servicing Expenses	13,135	6,018	6,018	6,018	-	0.00%
Other External Expenses	4,708	5,012	4,839	5,058	46	(0.02%)
Material, Goods & Supplies Expenses	3,985	2,740	3,345	2,671	(69)	(2.52%)
Office & Administrative Expenses	1,147	1,218	1,168	1,221	3	0.25%
Training & Travel Expenses	118	260	99	173	(87)	(32.46%)
Transfers to Reserve Expenses	41,094	53,797	53,797	57,236	3,439	6.39%
Total Expenses	142,362	143,244	140,073	148,254	5,010	3.50%

TABLE 79

Table 80 further illustrates the expenditures in Utility Operations, which represents 49% of the total Utility Budget as shown previously.

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Proposed Change	2021 Proposed Change (%)
Water Purchase	16,980	16,741	17,125	17,812	1,071	6.40%
Water Distribution	16,763	17,129	15,600	17,330	201	1.17%
Customer Service and Administration	15,170	15,775	14,498	15,809	34	0.22%
Wastewater Treatment	11,949	9,589	9,617	9,537	(52)	(0.54%)
Wastewater Collection	8,274	9,610	10,600	9,624	14	0.15%
Stormwater	8,922	3,667	2,891	3,776	109	2.97%
Utility Operations Total	78,058	72,511	70,331	73,888	1,377	1.90%
Transfer to Reserve	40,783	53,888	53,797	57,236	3,348	6.21%
Access Fee	10,386	10,827	10,827	11,112	285	2.63%
Debt Payment	13,135	6,018	5,118	6,018	-	0.00%
Utility Other Expenses	64,304	70,733	70,642	74,366	3,633	5.14%
Total Expenses	142,362	143,244	140,073	148,254	5,010	3.50%

TABLE 80

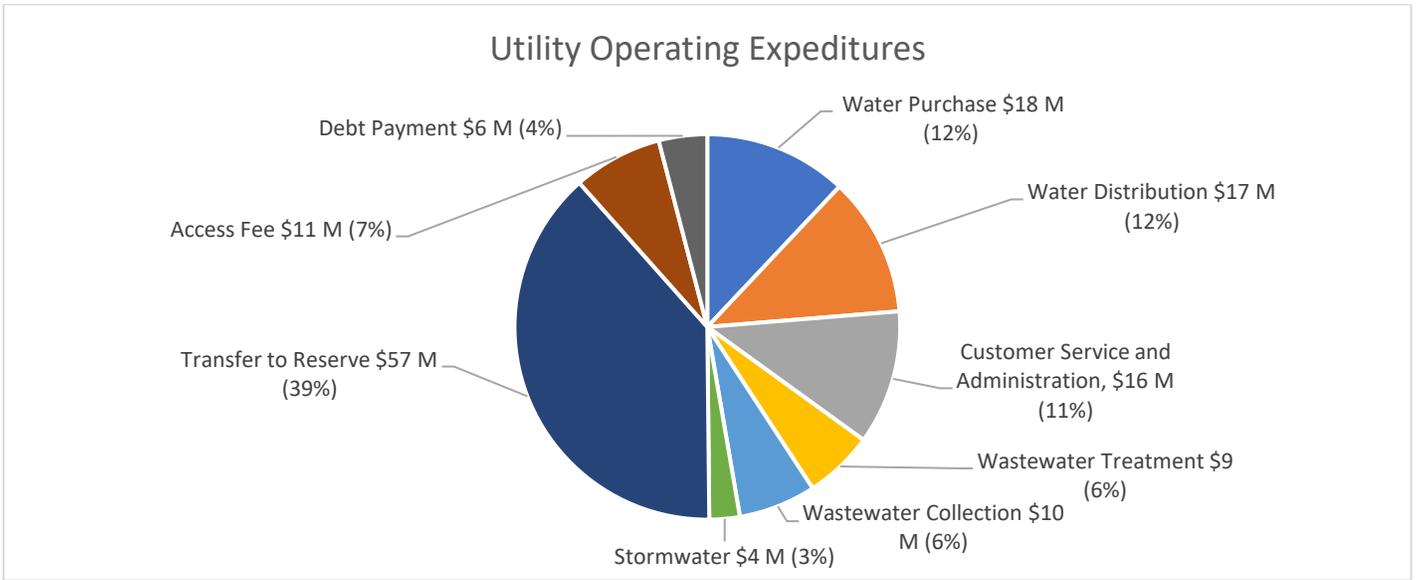


TABLE 81

Water Purchase

Water purchase expenses are the costs for the City to purchase its water supply from the Buffalo Pound Water Treatment Plant. For 2021, the expected cost is \$17.8 million; an increase of \$1.0 million over 2020. The increase is primarily due to the rate increase from Buffalo Pound Water Treatment Plant which will be used in part to fund the planned upgrades at the Buffalo Pound Water Treatment Plant.

Water Distribution

Water expenses are the costs associated with providing water distribution services to the City’s customers. For 2021, the expected cost is \$17.3 million; an increase of \$201,000 over 2020.

Customer Services and Administration

Customer Services are the costs associated with providing services such as billing, meter-reading, and other administrative functions. They also include internal costs that the general City services provide to the utility. These would include internal costs such as human resources, budgeting, purchasing, information technology, customer support and communications. For 2021, the expected cost is \$15.8 million; an increase of \$34,000 over 2020. This is primarily due to an increase in General Fund costs that are allocated to the Utility to the extent that the Utility benefits from those services.

Wastewater Treatment

Wastewater treatment expenses are the costs associated with treating the City’s wastewater. For 2021, the expected cost is \$9.5 million; a decrease of \$52,000 from 2020.

Wastewater Collection

Wastewater collection expenses are the costs associated with providing wastewater collection services to customers. For 2021, the expected cost is \$9.6 million; an increase of \$14,000 from 2020.

Stormwater

Stormwater expenses are the costs associated with managing and maintaining the stormwater system which collects water from rainfall and melting snow in and around the City. For 2021, the expected cost is \$3.8 million; an increase of \$109,000 over 2020.

Access Fee

The access fee is a transfer to the City’s General Operating Fund. Any organization or utility operating in a municipality would be required to pay either property taxes or an access fee for the rights to use or access civic assets. The access

fee is based on 7.5 per cent of the previous year's budgeted revenues for billed water consumption, wastewater charges and stormwater infrastructure levy and a proportionate share of the Goods and Services Tax (GST) rebate.

Debt Payment

Debt payment expenses consist of the debt principal and interest payments for capital projects for which debt was utilized. For 2021, the expected cost is \$6.0 million; the same as 2020.

Transfer to Reserve

Transfer to Reserve expenses consist of payments the City makes into its reserves to fund current and future planned Utility capital costs such as replacements of water and wastewater pipes. For 2021, the expected transfer is \$57.2 million; an increase of \$3.4 million over 2020. The transfer is the difference between the revenues and expenses.

Utility Fund Reserves & Debt

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

The General Utility Reserve is based on a long-range financial model for water, wastewater and stormwater service and allows for full cost recovery, including the long-term cost of maintaining assets, such as replacement of underground pipes to distribute water, through its 25-year capital program. At the approved rate increase, the General Utility Reserve is projected to remain at a positive balance and within its recommended range through 2021-2025 although it will decrease to \$26 million. While there is some risk associated with these lower projected balances, the model is reviewed each year, allowing an opportunity to adjust if required.

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

General Utility Fund Reserve and Service Agreement Fees Balances

Year Summary of Reserves, Deferred Revenue and Service Agreement Fees (SAFs) Continuity Schedule (\$000s)										
Minimum	Maximum		2020	2021	2021	2021	2022	2023	2024	2025
Allowable	Allowable	Reserve Name	Projected Ending Balance	Additions	Reductions	Projected Ending Balance				
25,000	90,000	General Utility Reserve	84,785	57,236	(53,265)	88,756	65,948	49,868	50,965	26,216
N/A	N/A	Service Agreement Fees - Utilities	(34,407)	9,920	(7,685)	(32,172)	(48,728)	(63,444)	(67,122)	(67,486)
Total Utility Reserves & SAFs			50,378	67,156	(60,950)	56,584	17,220	(13,576)	(16,157)	(41,270)

TABLE 82

Utility Fund Debt

The City also uses debt to cover infrastructure costs. All Utility debt relates to the Wastewater Treatment Plant.

Five-Year Utility Debt Forecast		
	2021	2022-2025
Opening Balance	72,427,276	70,913,375
New Issue	-	-
Payments	6,018,019	24,072,074
Closing Balance	70,913,375	63,814,178
Principal	1,513,901	7,099,196
Interest	4,504,117	16,972,878
Payments	6,018,018	24,072,074

The operating budget covers the repayment of debt issued to fund capital Utility projects. In accordance with section 129(1) of *The Cities Act*, this means that principal and interest payments on debt must be included as an expenditure in the Utility Operating Budget. Table 82 shows the debt forecast over the next five years related to the Utility.

NOTE: Debt repayments related to Buffalo Pound Water Treatment Plant Electrical Upgrade Project loan of \$33.3 million are not included in table 83. The Buffalo Pound Water Treatment Corporation is a separate legal entity and, therefore, is not a part of the City's Utility Fund budget. However, the \$33.3 million in debt borrowing does count as a debt against the City's debt limit.

This table also does not include potential future debt for Buffalo Pound Water Treatment Corporation Plant Renewal of \$60 million. The City's portion of this future debt is \$44.4 million which was approved in 2021.

TABLE 83

Utility Fund Capital

Future capital investments and financial forecasts are reviewed and updated annually through the budget process, which includes a review of changing conditions, the Utility's capital investment planning and the development of master plans. Over the last ten years, capital investment to fund projects and programs such as the wastewater treatment plant upgrade project, has closely matched projections that address service needs for the continued delivery of safe, reliable services to customers.

The recommended 2021-2025 Utility Capital Plan highlighted includes a total expenditure of \$462.1 million. The proposed 2021 Utility Capital Plan totals \$57.8 million.

Similar to the General Fund Capital, Utility Fund Capital utilizes various sources of funding to support infrastructure. The Utility Reserve supports the majority of the infrastructure costs ensuring that the infrastructure is maintained over the long-term through a full-cost recovery, user-pay model.

The 2021 Utility Capital Plan focuses investment in key areas:

- \$30.7 million in water infrastructure
- \$13.4 million in wastewater collection infrastructure
- \$11.7 million in stormwater infrastructure

Lead Service Connection Program

The Utility Capital Plan includes approximately \$5M of work over the next five years to replace lead service connections, this work is funded as part of the *Water Infrastructure Renewal Program*. The estimated cost of replacing all of the City owned lead service connections is approximately \$36M. This work is currently planned to be completed by 2050 to align with industry best practice. However, administration plans on bringing forward a report in Spring 2021 that addresses funding and policy options to accelerate the lead service connection management program.

Advance Approved Capital Projects and Programs – 2021 Budget

The 2021 General and Utility Capital Plan includes a number of multi-year projects that require approval for the entire project. This allows the City to commit the total cost of a project from tendering through to completion of the work while allowing flexibility in cash management. Administration is seeking approval for approximately \$35 million in capital funding for committed projects and programs for the 2021-2025 Capital Plan. These projects are included in the Five-Year Capital Plan and bring the total 2021 Capital Plan to \$58 million and the Five-Year Capital Plan to \$462 million.

Advance Approval for Capital Projects and Programs

Service	Project/Program Name	2021	2022	2023	2024	2025	5-Year Total
Water	Water Meters and AMR Replacement	10,100	10,100	10,100	5,000	-	35,300
Total Utility Fund		10,100	10,100	10,100	5,000	-	35,300

Detailed Utility Fund Capital Plan (\$000s)

Service	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	Five-Year Total	Description
Water	11 th Avenue Utility and Corridor Upgrades	Servicing Agreement Fees	-	-	500	-	-	500	Utility underground upgrades completed in conjunction with General Fund street enhancements.
	4th Avenue Pumping Station	Reserve	885	5,000	3,000	-	-	8,885	Construction of a new pumping station adjacent to the 4th Avenue reservoir.
	Additional Ground Water Capacity	Reserve	-	-	200	500	4,800	5,500	In the event of a water supply disruption from Buffalo Pound Water Treatment Plant the City relies on ground water wells an emergency water source. To align with growth, and reduce supply shortage vulnerabilities, additional wells will be drilled.
	Buffalo Pound WTP Pump Upgrades	Servicing Agreement Fees	-	-	500	8,250	-	8,750	Regina receives treated water from the Buffalo Pound WTP. Pump upgrades at the Buffalo Pound WTP are required to align with long-term growth plans for Regina.
	Capacity Increase for North East Pumping Station	Reserve	-	-	-	4,000	4,000	8,000	Capacity increases at the North East Pumping Station are required to align with long-term growth plans and to provide supply redundancy for water. This involves installing additional pumps at this pumping station.
	Corporate TDI Infrastructure - Utility Portion	Reserve	325	325	325	325	325	1,625	Capital transfer from Water Utility Program to help fund the service and technology demands of the utility on the Information Technology Services department.
	Eastern Pressure Solution	Servicing Agreement Fees	3,500	42,450	37,150	11,050	9,300	103,450	In order to maintain an acceptable level of service as the City continues to grow and additional demands are placed on the Citywide water distribution network, an Eastern Pressure Solution is required.
	Fire and Security Vulnerability Upgrade – Monitoring	Reserve	-	400	-	-	-	400	This work is intended to upgrade safety and security measures at key water assets to improve the integrity of the system.
	Future Equipment Purchase	Reserve	-	250	250	250	250	1,000	This program is intended as a placeholder for planning purposes based on average expected new or specialized equipment purchases over a five-year history.
	Geomatics Equipment	Reserve	-	-	-	78	60	138	Purchase of equipment to support the Geospatial program.
	Hydrant Nozzle Replacement	Reserve	120	120	120	120	120	600	The objective of this project is to upgrade the pumper nozzle for fire hydrants to a new standard nozzle. The new nozzle will allow the Fire Department to more efficiently and effectively connect to a hydrant.

Service	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	Five-Year Total	Description
	Leak Detection Program	Reserve	100	100	100	100	100	500	This funding provides for the development and implementation of a pilot program to detect leaks in the water system and help inform the water infrastructure renewal programs.
	Meter Reading Equipment Replacement Program	Reserve	50	20	10	10	10	100	This program replaces the handheld and vehicle mounted devices and other field equipment used to obtain meter readings and related work. This program funding ensures that a consistent level of service is maintained.
	Oil and Grit Separator Source Control Program	Reserve	-	90	-	-	-	90	The Source Control Program will expand to focus on the inspections of businesses (car washes, car garages, etc.) which must maintain oil and grit separators so this material does not impact the City's wastewater collections system.
	Operations Yard Master Plan	Reserve	-	-	-	50	250	300	An update of the Public Works Facilities Master Plan, completed in 2011. Update will capture changes in organizational structure, operational practices, equipment and personnel at the Operations Yard and St. John's Yard.
	Reservoir Assessment and Rehabilitation	Reserve	250	2,500	250	2,500	250	5,750	This program inspects, repairs and rehabilitates the water reservoirs in the city. As the reservoirs age, these program activities are necessary to ensure the reliability of the water quality and supply to the City and reduce emergency repairs.
	Serviceability Studies	Servicing Agreement Fees	500	500	500	500	500	2,500	This program involves the analysis of the City's utility services to develop strategies for accommodating the growth of the city.
	Supply & Trunkmain Assessment and Rehabilitation	Reserve	1,500	5,050	5,050	5,050	5,050	21,700	This program addresses improvements to the city's supply and trunkmain assessment and rehabilitation and the large diameter valve rehabilitation.
	Trench Settlement Remediation	Reserve	300	300	300	300	300	1,500	Cracking and settling of sidewalks, curbs, gutter and pavement occur as a result of backfill settlement at water main work locations. This program corrects settlement at these locations. The Utility Reserve funds this program.
	Utility Billing System Upgrade and Maintenance	Reserve	110	260	110	260	110	850	This funding ensures the Utility Billing system is maintained in a supported condition and allows for ongoing maintenance, functionality improvements, system architecture updates.
	Variable Frequency Drive Installation for Buffalo Pound WTP Pumps	Reserve	1,300	-	-	-	-	1,300	Buffalo Pound Water Treatment Plant has invested in standby generator sets (gensets) to continuously run the treatment plant in case of a power failure. A Variable Frequency Drive will improve the operations of the plant during a power failure and improve reliability.
	Vehicle for Water Attendants	Reserve	50	-	-	-	-	50	Purchase and outfit truck for the water attendants who perform water turn offs and turn ons.

Service	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	Five-Year Total	Description
	Water Infrastructure Renewal	Reserve	10,885	17,885	17,885	17,885	17,885	82,425	Underground water infrastructure requires work to ensure reliability and safety of water system. Includes studies, inspection, assessment, replacement, rehabilitation, upgrading of water mains, fire hydrants, service connections, water valves and lead pipe service connection replacement.
	Water Meter Installations	Reserve	550	550	550	550	550	2,750	The City's expanding community requires the installation of water meters in new homes. This program includes the purchase and installation of new water meters for new construction. Funding is provided from the Utility Reserve.
	Water Meters and AMR Replacement	Reserve	10,100	10,100	10,100	5,000	-	35,300	The City's water meters and Automated Meter Reading (AMR) system require upgrading to restore system reliability and reduce downtime costs. This project includes development, design, installation and construction over multiple years.
	Water Pressure Monitoring System	Reserve	200	-	-	-	-	200	Improved monitoring will aid the City of Regina to ensure public safety & regulatory compliance, have greater operational knowledge, and calibrate our water model to assist planning for the future and assess the effectiveness of our current system operations. The goal is to obtain pressure information for all nodes by 2021 using real-time monitoring of the pressure sensors.
	Water Pumping Station Equipment Replacement	Reserve	-	-	-	-	350	350	To ensure that the pump stations throughout the City are maintained in good operating condition. Work required includes lifecycle upgrades to replace obsolete equipment as well as upgrades to improve energy efficiency and to ensure reliable service.
Total Water			30,725	85,900	76,900	56,778	44,212	294,515	
	Fleming Road Pumping Station Screens	Reserve	-	-	-	200	3,000	3,200	The City's agreement with EPCOR requires all sewage pumped to the Wastewater Treatment Plant be screened. Installation of mechanical screens to the Fleming Road Pumping Station is required to comply with this agreement.
	Lagoon Four Berm	Reserve	-	300	-	-	-	300	This project is required to maintain the integrity of the berm at lagoon 4 and reduce the change of failure. If this berm were to fail, the City would be in violation of our regulatory obligations and will put the public at risk.
Wastewater	Wastewater Capacity Upgrades	Reserve	1,340	150	10,650	150	16,780	29,070	This project will develop wastewater system solutions to meet regulatory commitments to improve wastewater capacity and minimize bypasses to Wascana Creek during heavy precipitation events.
		Servicing Agreement Fees	510	-	4,500	-	4,770	9,780	

Service	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	Five-Year Total	Description
	Wastewater Flow Monitoring Program	Reserve	220	120	120	120	120	700	The funding provides for the continued collection of flow data from permanent monitoring locations to better understand the wastewater system and help inform wastewater capital projects and infrastructure renewal programs.
	Wastewater Infrastructure Renewal	Reserve	10,730	10,730	8,900	8,900	8,900	48,160	Underground wastewater infrastructure requires work to ensure reliability and safety of wastewater system. Includes studies, inspection, assessment, replacement, rehabilitation, upgrading of pipes, service connections, and manholes.
	Wastewater Lift Station Renewal	Reserve	2,550	3,250	1,100	-	1,910	8,810	The City's wastewater pumping stations are aging and require upgrading to restore or improve the level of service and to reduce emergency repair costs. This program will include assessment, pre-design, rehabilitation, and/or upgrades of pumping stations.
	Wastewater Treatment Plant Upgrade	Servicing Agreement Fees	-	-	3,000	-	-	3,000	This project is required to support growth within the City.
	Total Wastewater		15,350	-14,550	28,270	9,370	35,480	103,020	
	Al Ritchie Stormwater Improvements	Reserve	-	500	5,000	5,000	5,000	15,500	This project will upgrade the stormwater system in the Al Ritchie neighbourhood to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Albert Street Storm Lift Station Replacement	Reserve	700	6,000	-	-	-	6,700	The Albert Street Lift Station requires replacement to restore and improve the level of service and function within the system and accommodate growth.
	Berms, Waterways and Stormwater Improvements	Reserve	400	400	400	300	300	1,800	This program rehabilitates and improves the level of service of facilities such as berms, waterways and stormwater. Periodic assessments, repairs modifications and improvements are required to ensure their integrity and capacity.
	Cathedral Stormwater Improvements	Reserve	-	-	-	-	500	500	This project will upgrade the stormwater system in the Cathedral neighbourhood to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Stormwater Infrastructure Renewal	Reserve	4,300	4,180	4,180	4,130	4,130	20,920	The stormwater system requires ongoing rehabilitation to ensure system reliability. This includes inspections, assessments, cleaning, replacement and rehabilitation on pipes, service connections and manholes.

Service	Project/Program Name	Funding Source	2021	2022	2023	2024	2025	Five-Year Total	Description
	Stormwater Lift Station Renewal	Reserve	300	280	-	-	180	760	Stormwater pumping stations are aging and require upgrading to restore or improve level of service ad to reduce emergency repair costs. This program will include assessment, pre-design, design, rehabilitation, and/or upgrades of existing pumping stations.
	Heritage Stormwater Improvements	Reserve	6,000	6,000	-	-	-	12,000	This project will upgrade the stormwater system in the Heritage neighbourhood to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Uplands Stormwater Improvements	Reserve	-	-	-	500	700	1,200	This project will upgrade the stormwater system in the Uplands neighbourhood to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Whitmore Park Stormwater Improvements	Reserve	-	-	-	700	4,000	5,200	This project will upgrade the stormwater system in the Whitmore Park neighbourhood to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
Total Stormwater			11,700	17,360	10,080	10,630	14,810	64,580	
Total All Services			57,775	117,810	115,250	76,778	94,502	462,115	

TABLE 84

Utility Capital – Funding Sources (\$000s)

Funding Source	2021	2022	2023	2024	2025	Five-Year Total
Servicing Agreement Fees	4,510	42,950	46,150	19,800	14,570	127,980
General Utility Reserve	53,265	74,860	69,100	56,978	79,932	334,135
Total	57,775	117,810	115,250	76,778	94,502	462,115

TABLE 85

2021



Appendices



Appendix A – Costing Fund

Costing Fund

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

Costing Fund Revenue

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

Revenue by Account Category - Costing Fund

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Internal Revenues	84,659	42,956	41,193	41,818	(1,138)	(2.65%)
Fees and Charges Revenues	10,662	6,955	12,083	6,955	-	0.00%
Other Revenues	201	5	119	5	-	0.00%
Transfers from Reserves	5,553	-	-	-	-	0.00%
Total	101,075	49,916	53,395	48,778	(1,138)	(2.28%)

TABLE 86

Internal Revenues

The 2021 budget projects expense of \$41.8 million, a decrease of \$1.1 million from the 2020 Budget. The reduction is a result of a decrease in fuel costs for the City. This category includes revenue for such items as fleet costs, facilities costs and trades costs.

Fees and Charges

The 2021 budget projects expense of \$7.0 million, the same as 2020 Budget. This is revenue the City receives for work done for third parties. This is primarily for services such as asphalt and rental of city owned properties.

Other Revenues

The 2021 budget projects expense of \$5,000, the same as 2020 Budget. This is revenue is primarily for insurance claims.

Transfers from Reserves

The City does not budget for transfers from reserves to the costing fund.

Internal Revenues

By Account Category – Costing Fund

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Internal Revenue	84,659	42,956	41,193	41,818	(1,138)	(2.65%)
Total Revenues	84,659	42,956	41,193	41,818	(1,138)	(2.65%)

TABLE 87

Fees and Charges

By Account Category – Costing Fund

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Property Rental/Sales Revenue	7,033	3,503	9,413	3,503	-	0.00%
Facilities Revenues	2,555	2,604	2,160	2,604	-	0.00%
Pavement & Concrete Cut Charges	832	843	469	843	-	0.00%
Administrative Revenue	242	5	41	5	-	0.00%
Total Revenues	10,662	6,955	12,083	6,955	-	0.00%

TABLE 88

Property Rental/Sales Revenue

The 2021 Budget projects revenue of \$3.5 million, no change from the 2020 Budget. The 2021 Budget includes revenue derived from the sales of land and lots from the Land, Real Estate & Facilities department.

Facilities Revenue

The projected revenue for 2021 is \$2.6 million; no change from the 2020. These are revenues collected from City-owned facilities for property rentals.

Pavement and Concrete Cut Charges

The 2021 Budget projects revenue of \$843,000; no change from 2020. These are interdepartmental charges for services provided to other departments in the City such as Parks, Solid Waste, and Water Works.

Administrative Revenue

The projected revenue for 2021 is \$1,000; no change from 2020. Internal parties (City departments) are charged for the use of granular materials produced by the City. Part of these fees include an Administration Fee for the management of granular materials.

Other Revenue

By Account Category – Costing Fund

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Interest	61	5	119	5	-	0.00%
Claims Revenues	140	-	-	-	-	0.00%
Cost Distribution Fund Total	201	5	119	5	-	0.00%
Total Revenues	201	5	119	5	-	0.00%

TABLE 89

Interest Income

Budget projects revenue of \$5,000 in the 2021 Budget, no change from the 2020 Budget. This investment income is related to City-owned properties.

Claims Revenue

The City does not budget for claims revenue. Claims relate to City-owned assets.

Transfers from Reserves

By Account Category – Costing Fund

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Transfer from Reserves	5,553	-	-	-	-	0.00%
Total Revenues	5,553	-	-	-	-	0.00%

TABLE 90

Transfers from Reserves

The City does not budget for transfers from reserves to the costing fund. Any transfers that do occur relate to land sales by the City in the Land, Real Estate & Facilities department.

Costing Fund Expenses

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

Expense By Division - Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Costing Fund Operations						
Financial Strategy & Sustainability	23,010	18,189	23,816	16,995	(1,194)	(6.56%)
Citizen Services	55,122	19,693	16,650	19,770	77	0.39%
City Planning & Community Development	2,386	559	559	560	1	0.21%
Citizen Experience, Innovation & Performance	758	705	766	707	2	0.27%
Costing Fund Operations Total	81,276	39,146	41,791	38,032	(1,114)	(2.85%)
Costing Fund Transfers						
Financial Strategy & Sustainability	7,056	2,599	2,575	2,575	(24)	(0.94%)
Citizen Services	12,743	8,166	8,166	8,166	-	0.00%
Citizen Experience, Innovation & Performance	-	5	5	5	-	0.00%
Total Expenses	101,075	49,916	52,537	48,778	(1,138)	(2.28%)

TABLE 91

Expense by Account Category – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Proposed Change	2021 Proposed Change (%)
Material, Goods & Supplies	21,350	24,929	20,302	23,392	(1,537)	(6.17%)
Salary & Benefits	31,033	10,400	10,118	10,773	373	3.58%
Transfers to Reserve	19,799	10,770	16,749	10,745	(25)	(0.23%)
Professional & External Services	11,754	4,631	4,428	4,732	101	2.18%
Electricity & Natural Gas	621	694	539	678	(16)	0.00%
Other External	(2,561)	461	(3,626)	461	-	0.00%
Office & Administrative	414	325	373	326	1	0.37%
Training & Travel	44	121	53	70	(51)	(41.84%)
Intra-municipal	18,621	(2,415)	3,598	(2,399)	16	0.00%
Total Expenses	101,075	49,916	52,536	48,778	(1,138)	(2.28%)

TABLE 92

Material, Goods & Supplies Expenses

The 2021 budget projects expense of \$23.4 million, a decrease of \$1.5 million from the 2020 Budget. This decrease is related to decreased fuel costs offset partially by costs to support three new City facilities.

Salary & Benefit Expenses

The 2021 budget projects expense of \$10.8 million, an increase of \$0.4 million over the 2020 Budget. This increase is related to increase in the Collective Bargaining Agreements with City's five unions and Out-of-scope positions. In addition, an increase in CPP premiums.

Transfers to Reserve Expenses

The 2021 budget projects expense of \$10.7 million, a decrease of \$24,000 million from the 2020 Budget. Transfers from the costing fund are primarily to the Fleet Reserves meant to maintain the civic operating fleet at the City.

Professional & External Services Expenses

The 2021 budget projects expense of \$4.7 million, an increase of \$0.1 million over the 2020 Budget. This increase is related to costs to support three new City facilities.

Electricity & Natural Gas

The 2021 budget projects expense of \$0.7 million, a decrease of \$16,000 from 2020 Budget. This reduction relates to a 10 per cent rebate from SaskPower as a result of COVID-19 offset by a general increase.

Other External Expenses

The 2021 budget projects expense of \$0.5 million, the same as the 2020 Budget.

Office & Administrative Expenses

The 2021 budget projects expense of \$0.3 million, a small increase over the 2020 Budget

Training & Travel Expenses

The 2021 budget projects expense of \$70,000, a decrease of \$51,000 from the 2020 Budget. This decrease is related to a one-time reduction in spending in this category as a result of COVID-19 pandemic restrictions.

Intra-municipal

The 2021 budget projects expense of (\$2.4) million, a \$16,000 increase over the 2020 Budget. The increase relates to the SaskPower Rebate as a result of COVID-19. These costs are costs that are transferred to the Utility Fund for Corporate Services and costs charged from the Costing Fund to the Utility Fund. Examples of these costs include trades, fleet costs, facilities costs, and administrative support.

Financial Strategy & Sustainability

Expense By Activity – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Costing Fund Operations						
Financial Services	8,369	8,863	14,866	7,253	(1,610)	(18.17%)
Land, Real Estate & Facilities	14,642	9,326	8,950	9,742	416	4.46%
Costing Fund Operations Total	23,011	18,189	23,816	16,995	(1,194)	(6.56%)
Costing Fund Transfers						
Land, Real Estate & Facilities	7,056	2,599	2,575	2,575	(24)	0.92%
Costing Fund Transfers Total	7,056	2,599	2,575	2,575	(24)	0.92%
Total Expenses	30,067	20,788	26,391	19,570	(1,218)	(5.86%)

TABLE 93

Financial Services

Expenses by Activity – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Costing Fund Operations						
Supply Services	8,369	8,863	14,866	7,253	(1,610)	(18.17%)
Total Expenses	8,369	8,863	14,866	7,253	(1,610)	(18.17%)

TABLE 94

Details on the responsibilities of the areas in Financial Services are listed below:

Supply Services - Centralized purchasing and distribution of supplies to operating areas. The costs in the costing fund relate mostly to fuel.

Land, Real Estate & Facilities

Expenses by Activity – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Costing Fund						
Facilities Maintenance	6,062	5,426	5,426	5,826	400	7.36%
Land Sales	12	180	181	180	-	0.00%
Facilities Building Services	887	1,140	851	1,140	-	0.00%
Land Development	5,792	622	643	628	6	0.92%
Facilities Utilities	380	564	467	557	(7)	(1.23%)
Real Estate	401	547	520	555	8	1.54%
Administration	533	390	285	398	8	1.97%
Lease Management	371	303	423	303	-	0.00%
Facilities Operations	204	154	154	155	1	0.94%
Costing Fund Total	14,642	9,326	8,950	9,742	416	4.46%
Costing Fund Transfers						
Land Sales	7,056	2,599	8,578	2,575	(24)	(0.92%)
Costing Fund Transfers Total	7,056	2,599	8,578	2,575	(24)	(0.92%)
Total Expenses	21,698	11,925	17,528	12,317	392	3.29%

TABLE 95

Details on the responsibilities of the areas in the Land, Real Estate & Facilities are listed below:

Facilities Maintenance - Provides routine daily maintenance and preventative maintenance services in all civic buildings and structures.

Land Sales – Provides support for the sale of city property.

Facilities Building Services - Provides support for corporate programs including employee parking, life safety programs, security, service contract management, property management, the corporate furniture inventory management system and office and non-office (operational) space programming.

Land Development – Develops land for the benefit of the community.

Facilities Utilities - Electricity and natural gas costs for city facilities

Real Estate – Manages land for the strategic and financial benefit of the community.

Administration – Provides leadership for the department including business planning, operations management, and reporting.

Lease Management – Manages city owned properties for the strategic and financial benefit of the community.

Facilities Operations - Provides the efficient day to day building activities that allow occupants/users to perform their intended function in a safe and comfortable environment. This includes housekeeping, general and technical equipment operation and building systems management.

Citizen Services

Expenses by Department – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Costing Fund Operations						
Fire & Protective Services	485	17	17	17	-	0.00%
Transit & Fleet	16,623	10,354	9,572	10,331	(23)	(0.22%)
Roadways & Transportation	27,698	9,322	7,061	9,353	31	0.33%
Water, Waste & Environmental	10,315	-	-	69	69	0.00%
Costing Fund Operations Total	55,121	19,693	16,650	19,770	77	0.39%
Costing Fund Transfers						
Fire & Protective Services	1,133	-	-	-	-	0.00%
Transit & Fleet	11,549	8,166	8,166	8,166	-	0.00%
Roadways & Transportation	61	-	-	-	-	0.00%
Costing Fund Transfers Total	12,743	8,166	8,166	8,166	-	0.00%
Total Expenses	67,864	27,859	24,816	27,936	77	0.28%

TABLE 96

Fire & Protective Services

Expenses by Activity – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Costing Fund Operations						
Safety & Logistics	485	17	17	17	-	0%
Total Expenses	485	17	17	17	-	0%

TABLE 97

Safety & Logistics – Provide maintenance, parts, and supplies for Fire & Protective Services fleet equipment.

Transit & Fleet

Expenses by Activity – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
City Operations						
Fleet Maintenance	14,435	7,693	7,056	7,626	(67)	(0.87%)
Fleet Operations	1,441	1,730	1,682	1,735	5	0.30%
Supply Services	747	931	834	970	39	4.21%
City Operations Total	16,623	10,354	9,572	10,331	(23)	(0.22%)
Costing Fund Transfers						
Fleet Maintenance	11,549	8,166	8,166	8,166	-	0.00%
Costing Fund Transfers Total	11,549	8,166	8,166	8,166	-	0.00%
Total Expenses	28,172	18,520	17,738	18,497	(23)	(0.12%)

TABLE 98

Fleet Maintenance – Provides maintenance for the Civic Fleet.

Fleet Operations – Provides asset management services for the Civic Fleet.

Supply Services – Provides parts and supplies for the Civic Fleet.

Roadways & Transportation Expenses by Activity – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Costing Fund Operations						
Asphalt Production & Materials Engineering	8,057	7,967	5,706	7,998	31	0.40%
Roadways Operations	11,578	1,355	1,355	1,355	-	0.00%
Traffic Services	2,241	-	-	-	-	0.00%
Winter Roads Maintenance	2,827	-	-	-	-	0.00%
Administration	2,995	-	-	-	-	0.00%
Costing Fund Operations Total	27,698	9,322	7,061	9,353	31	0.33%
Costing Fund Transfers						
Asphalt Production & Materials Engineering	61	-	-	-	-	0.00%
Costing Fund Transfers Total	61	-	-	-	-	0.00%
Total Expenses	27,759	9,322	7,061	9,353	31	0.33%

TABLE 99

Details on the responsibilities of the areas in Roadways & Transportation are listed below:

Asphalt Production & Materials Engineering - Production of materials for roadways preservation and capital projects

Roadways Operations - Construction and maintenance of City roads, sidewalks, easements, and alleys.

Water, Wastewater & Environmental Expenses by Activity – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Wastewater	2,741	-	-	68	68	0.00%
Stormwater	4,076	-	-	-	-	0.00%
Water Works	2,637	-	-	-	-	0.00%
Landfill Operations	691	-	-	-	-	0.00%
Waste Diversion	169	-	-	-	-	0.00%
Solid Waste Collection	1	-	-	-	-	0.00%
Total Expenses	10,315	-	-	68	68	0.00%

TABLE 100

Details on the responsibilities of the areas in Water, Waste & Environmental are listed below:

Wastewater – Removing and treating wastewater collected from customers.

City Planning & Community Development Expenses by Department - Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Costing Fund Operations						
Parks, Recreation & Cultural Services	2,386	559	559	560	1	0.18%
Total Expenses	2,386	559	559	560	1	0.18%

TABLE 101

Parks, Recreation & Cultural Services Expenses by Activity – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Costing Fund Operations						
Parks & Open Space	1,549	559	559	560	1	0.18%
Recreation Planning & Partnerships	837	-	-	-	-	0.00%
Total Expenses	2,386	559	559	560	1	0.18%

TABLE 102

Parks & Open Space – Operational costs for maintaining 1600 hectares of open space, including 330 parks, 108 sports fields, 150 ball diamonds, 159 playgrounds, 220,000 trees and 120 kilometres of pathway.

Citizen Experience, Innovation & Performance Expenses by Activity – Costing Fund

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
Costing Fund Operations						
Innovation, Energy & Technology	758	705	766	707	2	0.28%
Costing Fund Operations Total	758	705	766	707	2	0.28%
Costing Fund Transfers						
Innovation, Energy & Technology	-	5	5	5	-	0.00%
Costing Fund Transfers Total	-	5	5	5	-	0.00%
Total Expenses	758	710	771	712	2	0.28%

TABLE 103

Innovation, Energy & Technology – Provides printing services to the organization.

Appendix B – Financial Structure, Policy and Process

Fund Structure

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

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

Department/Fund Relationship

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

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

TABLE 104

As a public institution, the City of Regina has an obligation to develop its annual budget within established policy boundaries and with attention to best practices in public finance. The budget process is guided by a number of internal policies and practices, and by the City's planning framework, which set the boundaries within which any budget must be developed. These include:

- Basis of Budgeting
- Financial Policies
- Budget Process

Planning Framework

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

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

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

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



Basis of Budgeting

Basis of Presentation

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

Basis of Accounting

Basis of accounting refers to the time at which revenues and expenditures or expenses are recognized in the accounts and reported. The City of Regina uses the accrual basis of accounting and recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

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

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

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

Financial Policies

Financial Policies Framework

A financial policy framework has been established. The framework sets out principles and benchmarks to help guide Administration in making recommendations to Council on decisions related to financial planning and oversight at the City of Regina.

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

Key Principles

The framework supports the following overall financial principles.

Growth and Development

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

Strategic Initiatives and Enhancements

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

Debt

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

Investments

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

Operating Surplus/Deficit

Saskatchewan municipalities are not permitted to budget an operating deficit. Any operating surplus each year is allocated to the General Fund Reserve in accordance with the City's Administration Bylaw 2003-69. Operating deficits, if not funded from other sources within the year, must be funded within the next year's budget. Staff will report to Council on the status of spending against budget and provide forecasts at least mid-year, identifying any actions that may be required to eliminate a potential deficit.

Budgeting

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

Revenues – User Fees and Service Charges

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

Revenues – Taxation

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

Revenues – Non-recurring revenues

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

Program and Services Review

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

Reserve Fund Management

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

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

Capital Project Financial Control Policy

A capital plan is prepared annually and includes a capital budget for the current year, approved by Council, and a four-year capital forecast. The capital budget includes capital projects and programs approved for expenditure with related

funding sources. The capital budget may include capital projects and programs or project phases that extend over multiple years. The capital forecast represents the projection of expenditures and financing sources that are not included in the capital budget but are planned over the next four years. Financial variance reports will report spending plan variances to the Executive Leadership Team.

Financial Condition

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

1. **Sustainability** is the degree to which a government can maintain existing programs and meet existing creditor requirements without increasing the relative debt or tax burden on the economy.
2. **Flexibility** is the degree to which the City can increase its financial resources to respond to rising commitments, by either expanding its revenues or increasing its debt burden.
3. **Vulnerability** is the degree to which a government is dependent on, and therefore vulnerable to, sources of funding which are outside of its control. The risk of relying on external funding sources is that the City does not directly control or influence either the amount or timing of such revenues.

Credit Rating

A credit rating is a forward-looking opinion provided by an arm's-length organization, such as Standard & Poor's, about a borrower's overall creditworthiness. It focuses on the borrower's capacity and willingness to meet its financial commitments as they come due. The credit rating also influences the interest rate to be paid when it borrows money. Standard & Poor's undertakes a detailed analysis of the borrower's financial condition using a robust set of criteria and updates it annually. The City of Regina's Standard & Poor's credit rating is **AAA (Positive)**, the highest rating assigned by the firm.

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

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

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

Budget Process

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

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

Call for Budget

Each year, the Executive Leadership Team issues the call for budget. Departments receive direction to guide the development of annual budgets. This often involves submitting business cases which outline short-term and long-term costs, benefits and implications of investing or not investing in a service, initiative, or piece of equipment or infrastructure.

Once departmental budgets are prepared, senior administration reviews and recommends a proposed budget for Council's consideration.

Service Partners

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

Council's Role

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

Public's Role

Members of the public are encouraged to become engaged in the budget process by reviewing the 2021 Budget posted on Regina.ca, speaking with their Councillor, and/or making a presentation to Council when the Budget is debated.

Summary

The budget is legally enacted by City Council through the approval of the recommendations presented by the Administration, along with any applicable amendments, to the budget. Throughout the year, Administration may make expenditures which are not included in the operating or capital budget for an emergency or legally required to be paid.

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

Appendix C – Utility Rate Policies

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

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

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

For 2021, as per the definitions in the regulations, the ratio for the Water and Sewer Utility is 1.42, which is based on revenues of \$147.4 million, expenditures of \$90.1 million and debt repayments of \$6.0 million. In accordance with the definition in the regulations, expenditures include the interest cost on the debt, while debt payments are the principal repayments on the debt. The ratio of greater revenues to expenditures allows the City to invest in its 25-year capital program and serves to moderate the need for dramatic rate increases in any given year.

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

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

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

The Budget for 2021 is set at \$57.2 million and is transferred to the General Utility Reserve. An overall requirement for capital funding is set through the Utility Model. Utility rates are set to provide enough surpluses to cover the capital costs over the next 25 years.

If the Utility incurs an operating deficit each year, the deficit would be funded from the reserve.

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

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

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

For 2021, these amounts total \$11.2 million.

The Utility Operating Expenses also include a Utility Administration Charge, which is an approximate measure of corporate administration costs attributable to the Utility. It is calculated as 5% of the budgeted utility revenues for the previous year. Most corporate functions, including City Council, Committees, Office of the City Manager, Human Resources, City Solicitor's Office, Office of the City Clerk and Finance, are involved in activities related to the Water and Sewer Utility. The percentage transfer is used in lieu of a more detailed cost allocation process. A more detailed process would still involve arbitrary decisions and would significantly increase the effort and cost required compared to the current policy. The total charge for 2021 is \$7.1 million.

2021 Detailed Water, Wastewater and Stormwater Rates

Water Revenue Summary

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

The rate structure for water also includes a uniform rate for each cubic metre of water consumed. For water, the uniform rate is applied to all consumption. The impact of the proposed rate increase on the base fee and consumption water rates is shown in table 105.

Water Rate Schedule	AWWA Standard Ratio	Approved Rate Schedule (\$)		
		2019	2020	2021
Daily Base Fee:				
15 mm/18 mm water meter	1.0	0.83	0.85	0.88
25 mm water meter	1.4	1.16	1.19	1.23
40 mm water meter	1.8	1.49	1.53	1.58
50 mm water meter	2.9	2.41	2.47	2.55
75 mm water meter	11	9.13	9.35	9.68
100 mm water meter	14	11.62	11.90	12.32
150 mm water meter	21	17.43	17.85	18.48
200 mm water meter	29	24.07	24.65	25.52
Volume Charge:				
Charge per m ³		1.98	2.04	2.10

TABLE 105

Wastewater Revenue Summary

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

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

Wastewater Rate Schedule	AWWA Standard Ratio	Approved Rate Schedule (\$)		
		2019	2020	2021
Daily Base Fee:				
15 mm/18 mm water meter	1.0	0.64	0.66	0.68
25 mm water meter	1.4	0.90	0.92	0.95
40 mm water meter	1.8	1.15	1.19	1.22
50 mm water meter	2.9	1.86	1.91	1.97
75 mm water meter	11	7.04	7.26	7.48
100 mm water meter	14	8.96	9.24	9.52
150 mm water meter	21	13.44	13.86	14.28
200 mm water meter	29	18.56	19.14	19.72
Volume Charge:				
Charge per m ³		1.76	1.81	1.86

TABLE 106

Stormwater Infrastructure Levy Revenue Summary

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

Regardless of actual property size, the rate for properties up to 1,000 m² is applied to all locations designated as standard residential properties.

The impact of the proposed rate increase on storm stormwater rates is shown in table 107.

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

TABLE 107

Appendix D – General Fund Reserve Breakdown and Description

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

Reserve Descriptions

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

Asphalt Plant Reserve

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

Asset Revitalization Reserve

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

Cemetery Reserve

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

Community Investments Grants Reserve

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

COVID-19 Recovery Reserve

The City of Regina received approximately \$16 million in government funding to help offset the impact of the COVID-19 impact. Approximately \$2 million was used 2020 with the remaining \$14 million being set aside in the COVID-19 Recovery Reserve in order to offset COVID-19 impact in 2021.

Elections and Property Reassessment Reserve

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

Employer Provided Parking Reserve

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

Fleet Replacement Reserve

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

General Fund Reserve

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

Golf Course Reserve

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

Land Development Reserve

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

Planning and Sustainability Reserve

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

Regina Police Service General Reserve

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

Regina Police Service Radio Equipment Reserve

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

Regina Revitalization Initiative Stadium Reserve

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

Social Development Reserve

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

Solid Waste Reserve

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

Technology Reserve

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

Winter Road Maintenance

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

