



Audit and Finance Committee

**Thursday, April 23, 2026
4:00 PM**

Henry Baker Hall, Main Floor, City Hall



OFFICE OF THE CITY CLERK

**Public Agenda
Audit and Finance Committee
Thursday, April 23, 2026**

Approval of Public Agenda**Adoption of Minutes**

Minutes of the public meeting held on March 26, 2026

Administration Reports

AFC26-4 2025 Preliminary Year-End Results

Recommendation

The Audit and Finance Committee recommends that City Council:

1. Approve in compliance with the direction of City Council at the meeting of November 19, 2025 (*CR25-144 - City of Regina's Role in Well-Being and Homelessness*) the request to transfer approximately \$1.30 million to the General Fund Reserve (GFR) being balance of unspent budgeted expense for Community Development from the dissolved Community & Social Impact Regina (CSIR) available for allocation to external organization to lead the operations of a street and encampment initiative;
2. Approve the request to transfer approximately \$4.99 million from the GFR to fund the City of Regina's (City) 2025 General Operating Fund deficit of 0.8 per cent; and
3. Approve these recommendations at its meeting on May 6, 2026.

AFC26-5 2025 Indigenous Procurement Policy Update

Recommendation

The Audit and Finance Committee recommends that City Council receive and file this report at its meeting on May 6, 2026.

AFC26-6 2025 Report on Forced Labour & Child Labour in Supply Chains

Recommendation

The Audit and Finance Committee recommends that City Council:



OFFICE OF THE CITY CLERK

1. Approve the 2025 Report on Forced Labour & Child Labour in Supply Chains pursuant to the *Fighting Against Forced Labour & Child Labour in Supply Chains Act* appended as Appendix A to this report;
2. Delegate authority to the City Manager to sign the attestation confirming that the information in this report is accurate, complete, and has been compiled with due diligence for the 2025 reporting year;
3. Direct the Corporate Controller to file the 2025 Report on Forced Labour & Child Labour in Supply Chains with the Minister of Public Safety and Emergency Preparedness in accordance with Section 11(1) of *The Fighting Against Forced Labour & Child Labour in Supply Chains Act*; and
4. Approve this recommendation at its May 6, 2026 meeting.

AFC26-7 Year-End Capital Expenditure Report

Recommendation

The Audit and Finance Committee recommends that City Council receive and file this report at its May 6, 2026, meeting.

AFC26-8 2027/2028 Budget Process

Recommendation

The Audit and Finance Committee recommends that City Council approve the recommended 2027/2028 Budget Process as outlined in this report, at its May 6, 2026, meeting.

AFC26-9 Cash Control Audit - Landfill

Recommendation

That the Audit and Finance Committee receive and file this report.

AFC26-10 Audit Recommendations Status Update

Recommendation

That the Audit and Finance Committee receive and file this report.

Resolution for Private Session

AT REGINA, SASKATCHEWAN, THURSDAY, MARCH 26, 2026

AT A MEETING OF AUDIT AND FINANCE COMMITTEE
HELD IN PUBLIC SESSION

AT 4:00 PM

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

Present: Councillor George Tsiklis, in the Chair
Mayor Chad Bachynski
Councillor Clark Bezo (Remote)
Councillor Jason Mancinelli
Jamie Eng
Jim Fallows

Regrets: Rob Willman

Also in Attendance: Council Officer, Janice Hudson
Chief Financial Officer/Deputy City Manager, Daren Anderson
Corporate Controller, Kim Krywulak
Internal Auditor, Dhinakar Viswanathan

APPROVAL OF PUBLIC AGENDA

Jamie Eng moved, AND IT WAS RESOLVED, that the agenda for this meeting be approved, as published.

ADOPTION OF MINUTES

Mayor Chad Bachynski moved, AND IT WAS RESOLVED, that the minutes for the meeting held on February 26, 2026 be adopted, as circulated.

ADMINISTRATION REPORTS

AFC26-3 Non-Standard Procurement Audit

Recommendation

That the Audit and Finance Committee receive and file this report.

Mayor Chad Bachynski moved, AND IT WAS RESOLVED, that this report be received and filed.

ADJOURNMENT

Mayor Chad Bachynski moved, AND IT WAS RESOLVED, that the meeting adjourn.

The meeting adjourned at 4:26 p.m.

Chairperson

Secretary



2025 Preliminary Year-End Results

Date	April 23, 2026
To	Audit and Finance Committee
From	Financial Strategy & Sustainability
Service Area	Financial Strategy & Sustainability
Item No.	AFC26-4

RECOMMENDATION

The Audit and Finance Committee recommends that City Council:

1. Approve in compliance with the direction of City Council at the meeting of November 19, 2025 (*CR25-144 - City of Regina's Role in Well-Being and Homelessness*) the request to transfer approximately \$1.30 million to the General Fund Reserve (GFR) being balance of unspent budgeted expense for Community Development from the dissolved Community & Social Impact Regina (CSIR) available for allocation to external organization to lead the operations of a street and encampment initiative.
2. Approve the request to transfer approximately \$4.99 million from the GFR to fund the City of Regina's (City) 2025 General Operating Fund deficit of 0.8 per cent.
3. Approve these recommendations at its meeting on May 6, 2026.

ISSUE

This report presents the City's 2025 year-end unaudited financial results of the General and Utility Operating funds only. These results are prepared on a modified cash-basis of accounting, consistent with the 2025 approved budget.

IMPACTS

Financial Impact

General Operating Fund

The City’s 2025 preliminary year-end result reflects a General Operating Fund deficit of approximately \$4.99 million, which represents a 0.8 per cent unfavorable variance from the 2025 approved budget of \$650.1 million.

Table 1 Summary of General Fund Financial Results

City of Regina General Operating Fund Preliminary Results \$000s	2025			
Budget	Actual	Actual vs Budget (\$)	Actual vs Budget (%)	
Total Revenues	650,138	678,599	28,461	4.4%
Total Expenses	650,138	682,287	(32,149)	(4.9%)
Deficit Before Reserve Transaction	-	(3,688)	(3,688)	(0.6%)
Deduct: Transfer of Unspent CSIR Funding to the General Fund Reserve	-	(1,303)	(1,303)	(0.2%)
Total Deficit to be Funded by the General Fund Reserve	-	(4,991)	(4,991)	(0.8%)

Some of the more significant variances include:

- \$4.5 million unfavourable variance in Municipal Surcharge revenue from SaskPower and SaskEnergy, due to the removal of the Carbon Tax (\$2.2 million) and budgeted rate increases for SaskEnergy that were not subsequently implemented by the provincial government.
- \$2.7 million unfavourable variance in Fire salaries & benefits expense from the recognition of the 2024 backpay earned by staff, resulting from the new collective agreement in 2025.
- \$1.6 million favourable variance in fuel due to fluctuations in price, a portion of which can be attributed to the removal of Carbon tax.

- \$0.97 million favourable revenue variance in fees and charges revenues within Recreation & Cultural Services due to higher than anticipated participation levels.

Table 2 Summary of Variances from Budget by Reserve

City of Regina General Operating Fund Preliminary Results Actual vs. Budget \$000s	2025			
	Fee Based Operations	Investment Income In Excess of Budget	General Fund Reserve	Total Budget Variance
Total Revenues	18,429	5,727	4,305	28,461
Total Expenses	(18,429)	(5,727)	(7,993)	(32,149)
Deficit Before CSIR Reserve Transaction below	-	-	(3,688)	(3,688)
Deduct: Transfer of Unspent CSIR Funding to the General Fund Reserve	-	-	(1,303)	(1,303)
Total Deficit to be Closed to the General Fund Reserve	-	-	(4,991)	(4,991)

Per Table 2 above, most of the variances from budget outlined in Table 1 are in fee-based operations where the revenue exceeding budget results in a higher transfer to the reserve dedicated to that operation. In 2025 the significant revenue variances in fee-based operations are:

- \$12.7 million in land development,
- \$4.0 million in garbage collection, landfill operations and waste diversion,
- \$1.2 million in golf course operations.

Table 2 also acknowledges that by policy, investment income in excess of budget is allocated 50 per cent to the General Fund Reserve and 50 per cent to the Asset Revitalization reserve.

It should also be noted that as at the end of 2025, the GFR is forecasted to have an uncommitted balance of \$17.38 million after including the \$4.99 million deficit for the year.

Utility Operating Fund

For the 2025 preliminary year-end, the General Utility Fund result reflects a surplus of \$68.2 million, which is \$2.37 million (3.60 percent) higher than 2025's budgeted amount.

Revenue generated for the year exceeded budget by \$4.64 million (2.47 per cent), while expenses exceeded budget by \$2.37 million (1.86 per cent) for the same period.

Table 3 Summary of Utility Fund Financial Results

City of Regina Utility Operating Fund Preliminary Results		2025		
\$000s	Budget	Actual	Actual vs Budget (\$)	Actual vs Budget (%)
Total Revenues	187,426	192,064	4,638	2.47%
Total Expenses (excluding Transfer to Utility Reserve)	121,547	123,811	(2,264)	(1.86%)
Operating Surplus (Transfer to Utility Reserve)	65,879	68,253	2,374	3.60%

The favourable variance in the budgeted Utility surplus is driven by increased revenue from higher-than-expected water usage. The 2025's Utility Operating surplus will be transferred to the General Utility Reserve (GUR) in accordance with *The Regina Administration Bylaw 2003-69*, Schedule A, Section 10.

At the end of 2025, the balance of the GUR will be \$74.08 million, after transferring the surplus for the year to GUR for the year ended December 31, 2025.

Policy Impact

If surpluses are achieved by December 31, 2025, these amounts would be transferred into their respective reserves. However, if the City remains in a deficit position on December 31, 2025, the City must either offset the deficit by withdrawing funds from its reserves or it must budget for a surplus in 2026 sufficient to cover the 2025 deficit.

Strategic Priority Impact

Recommendation number of this report aligns with the Vibrancy Strategic Priority, specifically the City's financial commitment to fund public safety and community well-being.

There are no legal, labour, environmental, Indigenous, or inclusion, diversity, equity & accessibility impacts respecting this report.

OTHER OPTIONS

None with respect to this report.

COMMUNICATIONS & ENGAGEMENT

None with respect to this report.

DISCUSSION

Additional information regarding the General Operating Fund financial results, by service, for the year ending December 31, are provided in the following documents:

- Appendix A-1 - 2025 Preliminary Year-End General Operating Fund,
- Appendix A-2 - 2025 Preliminary Year-End General Operating Fund Net, and
- Appendix A-3 - 2025 Preliminary Year-End General Operating Fund Variance Notes.

Additional information regarding the Utility Operating Fund financial results, by service, for the year ending December 31, 2025 are provided in the following documents:

- Appendix B-1 - 2025 Preliminary Year-End General Utility Fund,
- Appendix B-2 - 2025 Preliminary Year-End Utility Fund Net, and
- Appendix B-3 - 2025 Preliminary Year-End Utility Operating Fund Variance Notes.

Appendix C - 2025 Preliminary Year-End General Fund Reserve and Utility Fund Reserve, provides details on the General Fund Reserve and the General Utility Reserve.

Appendix D - 2025 Preliminary Year-End Overtime, provides information on the City's Overtime.

Dissolution of Community & Social Impact Regina (CSIR)

The purpose of recommendation number one of this report is to ensure that the unexpended 2025 CSIR funding of \$1.30 million is available in 2026 to comply with City Council's direction per report *CR25-144 City of Regina's Role in Well-Being and Homelessness* (CR25-144).

On November 19, 2025, City Council considered report CR25-144 and directed any unexpended funding from CSIR in the 2025 year to be available for allocation to external organizations to lead the operations of a street and encampment initiative.

Funding the 2025 Deficit

Under provincial legislation, specifically *The Cities Act*, the City is required to operate within a balanced budget. It is recommended that the deficit of \$4.99 million be funded through a transfer from the GFR which will result in an uncommitted balance of \$17.38 million.

Appendix C includes details for the GFR. The primary purpose of the reserves is to fund unplanned operating requirements and the recommended minimum balance for this reserve is \$35.8 million and the maximum recommended balance is \$71.5 million.

Investment Income

For 2025, actual investment income exceeded budget by \$5.73 million. Per City Council's direction (*CR24-51 Potential Allocation Investment Income to Reserves*), 50 per cent of this amount has been transferred to the GFR and 50 per cent has been transferred to the Asset Revitalization Reserve.

General Utility Fund

The 2025 preliminary year-end financial results for the Utility Operating Fund is a surplus of \$2.37 million (1.37 per cent).

Revenues for the year surpassed the budgeted amount by \$4.64 million (2.47 per cent), of which the main contributing forces were an additional \$3.0 million in water sales.

Utility expenses exceeded the budget amount by \$2.26 million (1.86 per cent). Major contributions to the variance include higher labour costs related to emergency responses due to the nature of infrastructure failures experienced in 2025. In addition, there was an unbudgeted interest expense accrual for debt proceeds received in September 2025.

General Fund Reserve (GFR) and General Utility Reserve (GUR)

The GFR and GUR are important to the City's long-term financial sustainability. Reserves are funds authorized by City Council for future Capital and Operating needs and the primary purpose is to assist in smoothing out fluctuations in expenditures and support the City's priority of achieving long-term financial sustainability while offering the flexibility to take advantage of unplanned opportunities benefiting the City and its citizens.

Preliminary year-end results are an uncommitted balance of \$17.38 million in the GFR and an uncommitted balance of \$74.08 million in the GUR. Appendix C provides additional information on these two reserves.

Overtime

Per CR24-54 - *Overtime Reduction*, there was a commitment from Administration to report on budget to actual overtime expenditures on a quarterly basis to the Audit & Finance Committee. City wide overtime expense for the year was \$8.82 million, which reflects an overspend of \$3.80 million (76 per cent) compared to a budget of \$5.02 million. The overspend is largely related to:

- \$1.41 million unanticipated overtime for Transit services to ensure all published service levels are fulfilled each day in case of staff turnover, sick days or special event charters. These costs were offset in salary lag due to position vacancy and in the case of special charters, a cost recovery revenue from the requesting group.
- \$0.81 million unanticipated overtime was required in Water, Waste and Environment Services due to aging water and sewer infrastructure that requires emergency response to failures. In 2025, the main contributor to the overtime variance was responding to a higher than average number of water breaks and to the reduced water supply from the Buffalo Pound Water Treatment Plant, which required prolonged activation of the City’s emergency back-up water wells.

Appendix D provides additional details of overtime expense in the City for the year.

DECISION HISTORY & AUTHORITY

On November 19, 2025, City Council considered CR25-144 and approved the balance of unspent budgeted expense for Community Development from the dissolved CSIR to be available for allocation to external organization to lead the operations of a street and encampment initiative.

On December 3, 2025, City Council considered item *CR25-135 - 2025 Third Quarter Forecast Report* and adopted a resolution to receive and file the report (CR25-135).

Respectfully Submitted,



Jeff May,
Director, Financial Planning & Analysis

Respectfully Submitted,



Daren Anderson,
Chief Financial Officer & Deputy City Manager

Prepared by: Kazeem Bamigbose, Financial Business Partner

ATTACHMENTS

- Appendix A-1 - 2025 Preliminary Year-End Operating Fund
- Appendix A-2 - 2025 Preliminary Year-End Operating Fund Net
- Appendix A-3 - 2025 Preliminary Year End General Operating Fund Variance Notes
- Appendix B-1 - 2025 Preliminary Year-End General Utility Fund
- Appendix B-2 - 2025 Preliminary Year-End Utility Fund Net
- Appendix B-3 - 2025 Year-End Preliminary Year-End Utility Operating Fund Variance Notes
- Appendix C - 2025 Preliminary Year-End General Fund Reserve and Utility Fund Reserve
- Appendix D - 2025 Preliminary Year-End Overtime

Appendix A -1
2025 Preliminary Year-End (December 31, 2025)
General Operating Fund

	Budget	Actual	Variance to Budget	
			\$	%
REVENUES				
Taxation Revenues	330,838,438	331,087,383	248,945	0.08%
Government Grants and Transfers Revenues	91,819,652	82,628,861	(9,190,791)	-10.01%
Licenses Levies and Fines Revenues	13,328,025	18,134,922	4,806,897	36.07%
Fees and Charges Revenues	89,521,330	102,853,629	13,332,299	14.89%
Other External Revenues	68,639,563	71,704,572	3,065,009	4.47%
Internal Revenues	50,934,707	58,385,283	7,450,576	14.63%
Miscellaneous Revenues	5,056,406	13,804,373	8,747,967	173.01%
Total Revenues	650,138,121	678,599,023	28,460,902	
EXPENSES				
Officers of City Council	1,977,053	1,885,317	91,736	4.64%
City Manager's Office	1,667,856	1,815,782	(147,926)	-8.87%
City Clerk's Office	2,918,230	2,859,161	59,069	2.02%
City Solicitor's Office	5,527,333	5,166,131	361,202	6.53%
Indigenous Relations & Community Development	26,609,622	13,786,745	12,822,877	48.19%
Community Standards	9,426,668	11,516,733	(2,090,065)	-22.17%
Fire & Protective Services	50,414,713	52,907,927	(2,493,214)	-4.95%
Sustainability, Performance & Service Improvements	3,009,116	1,847,113	1,162,003	38.62%
Total Officers of City Council	101,550,591	91,784,909	9,765,682	
Financial Strategy & Sustainability - Deputy City Manager's Office	1,930,653	2,027,053	(96,400)	-4.99%
Assessment & Property Revenue Services	6,442,154	6,061,998	380,156	5.90%
Financial Services	7,874,551	7,860,413	14,138	0.18%
Land, Real Estate & Economic Development	17,836,110	43,147,959	(25,311,849)	-141.91%
Corporate Transactions	103,167,274	117,400,820	(14,233,546)	-13.80%
Service Partner Grants	16,034,224	15,841,189	193,035	1.20%
Total Financial Strategy & Sustainability	153,284,966	192,339,432	(39,054,466)	
Corporate Services - Deputy City Manager's Office	484,756	249,701	235,055	48.49%
People & Organizational Culture	7,502,529	7,336,930	165,599	2.21%
Technology	15,258,349	16,042,052	(783,703)	-5.14%
Facilities & Fleet	23,238,784	23,460,490	(221,706)	-0.95%
Total Corporate Services	46,484,418	47,089,173	(604,755)	
Communications, Service Regina & Tourism - Deputy City Manager's Office	450,994	451,824	(830)	-0.18%
Strategic Communications & Customer Service	5,375,496	5,384,694	(9,198)	-0.17%
Tourism	1,798,560	2,084,593	(286,033)	-15.90%
Total Communications, Service Regina & Tourism	7,625,050	7,921,111	(296,061)	
City Planning & Community Services - Deputy City Manager's Office	1,030,803	1,042,758	(11,955)	-1.16%
Sustainable Infrastructure	4,687,975	4,784,213	(96,238)	-2.05%
Planning & Development Services	10,872,033	10,409,179	462,854	4.26%
Parks, Recreation & Cultural Services	65,422,809	66,542,860	(1,120,051)	-1.71%
Total City Planning & Community Services	82,013,620	82,779,010	(765,390)	
City Operations - Deputy City Manager's Office	931,000	869,750	61,250	6.58%
Transit	49,289,166	50,281,921	(992,755)	-2.01%
Roadways & Transportation	45,550,123	47,831,260	(2,281,137)	-5.01%
Water, Waste & Environment	40,947,987	37,604,723	3,343,264	8.16%
Total City Operations	136,718,276	136,587,654	130,622	
Total City (Excluding Police) Expenses	527,676,921	558,501,289	(30,824,368)	-5.84%
Total Police	122,461,200	125,089,039	(2,627,839)	-2.15%
Total City (Including Police) Expenses	650,138,121	683,590,328	(33,452,207)	-5.15%
Forecast Net Surplus/(Deficit)	-	(4,991,305)	(4,991,305)	

Appendix A-2
2025 Preliminary Year-End (December 31, 2025)
General Operating Fund
(Variations provided on net variance amounts over \$100,000)

	Revenues				Expenses				Net Budget to Actual	Notes (Appendix A-3)
	Budget	Actual	Variance to Budget		Budget	Actual	Variance to Budget			
			\$	%			\$	%		
Officers of City Council	-	-	-	-	1,977,053	1,885,317	91,736	4.6%	91,736	
City Manager's Office	-	-	-	0.0%	1,667,856	1,815,782	(147,926)	-8.9%	(147,926)	Note 1
City Clerk's Office	74,500	314,373	239,873	322.0%	2,918,230	2,859,161	59,069	2.0%	298,942	Note 2
City Solicitor's Office	484,346	533,351	49,005	10.1%	5,527,333	5,166,131	361,202	6.5%	410,207	Note 3
Indigenous Relations & Community Development	18,095,100	6,039,624	(12,055,476)	-66.6%	26,609,622	13,786,745	12,822,877	48.2%	767,401	Note 4
Community Standards	6,222,285	8,204,027	1,981,742	31.8%	9,426,668	11,516,733	(2,090,065)	-22.2%	(108,323)	Note 5
Fire & Protective Services	1,114,400	1,380,685	266,285	23.9%	50,414,713	52,907,927	(2,493,214)	-4.9%	(2,226,929)	Note 6
Sustainability, Performance & Service Improvements	-	15,000	15,000	0.0%	3,009,116	1,847,113	1,162,003	38.6%	1,177,003	Note 7
Total Officers of City Council	25,990,631	16,487,060	(9,503,571)		101,550,591	91,784,909	9,765,682		262,111	
Financial Strategy & Sustainability - Deputy City Manager's Office	-	-	-	-	1,930,653	2,027,053	(96,400)	-5.0%	(96,400)	
Assessment & Property Revenue Services	325,921,838	327,796,824	1,874,986	0.6%	6,442,154	6,061,998	380,156	5.9%	2,255,142	Note 8
Financial Services	604,000	564,588	(39,412)	-6.5%	7,874,551	7,860,413	14,138	0.2%	(25,274)	
Land & Real Estate	17,836,110	43,147,959	25,311,849	141.9%	17,836,110	43,147,959	(25,311,849)	-141.9%	-	
Corporate Transactions	160,504,845	166,090,294	5,585,449	3.5%	103,167,274	117,400,820	(14,233,546)	-13.8%	(8,648,097)	Note 9
Service Partner Grants	-	-	-	0.0%	16,034,224	15,841,189	193,035	1.2%	193,035	Note 10
Total Financial Strategy & Sustainability	504,866,793	537,599,665	32,732,872		153,284,966	192,339,432	(39,054,466)		(6,321,594)	
Corporate Services - Deputy City Manager's Office	-	-	-	-	484,756	249,701	235,055	48.5%	235,055	Note 11
People & Organizational Culture	-	527,657	527,657	0.0%	7,502,529	7,336,930	165,599	2.2%	693,256	Note 12
Technology	33,000	33,000	-	0.0%	15,258,349	16,042,052	(783,703)	-5.1%	(783,703)	Note 13
Facilities & Fleet	1,056,362	1,370,737	314,375	29.8%	23,238,784	23,460,490	(221,706)	-1.0%	92,669	
Total Corporate Services	1,089,362	1,931,394	842,032		46,484,418	47,089,173	(604,755)		237,277	
Communications, Service Regina & Tourism - Deputy City Manager's Office	-	8,000	8,000	0.0%	450,994	451,824	(830)	-0.2%	7,170	
Strategic Communications & Customer Service	9,000	148,070	139,070	1545.2%	5,375,496	5,384,694	(9,198)	-0.2%	129,872	Note 14
Tourism	-	286,033	286,033	0.0%	1,798,560	2,084,593	(286,033)	-15.9%	-	
Total Communications, Service Regina & Tourism	9,000	442,103	433,103		7,625,050	7,921,111	(296,061)		137,042	
City Planning & Community Services - Deputy City Manager's Office	169,000	72,718	(96,282)	-57.0%	1,030,803	1,042,758	(11,955)	-1.2%	(108,237)	Note 15
Sustainable Infrastructure	14,500	44,229	29,729	205.0%	4,687,975	4,784,213	(96,238)	-2.1%	(66,509)	
Planning & Development Services	8,739,887	7,990,061	(749,826)	-8.6%	10,872,033	10,409,179	462,854	4.3%	(286,972)	Note 16
Parks, Recreation & Cultural Services	34,643,876	37,774,271	3,130,395	9.0%	65,422,809	66,542,860	(1,120,051)	-1.7%	2,010,344	Note 17
Total City Planning & Community Services	43,567,263	45,881,279	2,314,016		82,013,620	82,779,010	(765,390)		1,548,626	
City Operations - Deputy City Manager's Office	-	-	-	-	931,000	869,750	61,250	6.6%	61,250	
Transit	13,081,533	13,560,689	479,156	3.7%	49,289,166	50,281,921	(992,755)	-2.0%	(513,599)	Note 18
Roadways & Transportation	7,041,551	8,920,269	1,878,718	26.7%	45,550,123	47,831,260	(2,281,137)	-5.0%	(402,419)	Note 19
Water, Waste & Environment	40,947,988	37,604,724	(3,343,264)	-8.2%	40,947,987	37,604,723	3,343,264	8.2%	-	
Total City Operations	61,071,072	60,085,682	(985,390)	-1.6%	136,718,276	136,587,654	130,622	0.1%	(854,768)	
Total City (Excluding Police)	636,594,121	662,427,183	25,833,062	4.1%	527,676,921	558,501,289	(30,824,368)	-5.8%	(4,991,306)	
Total Police	13,544,000	16,171,839	2,627,839	0%	122,461,200	125,089,039	(2,627,839)	-2%	0%	
Total City (With Police)	650,138,121	678,599,022	28,460,901	4.4%	650,138,121	683,590,328	(33,452,207)	-5.1%	(4,991,306)	

Appendix A-3
2025 Preliminary Year-End
General Operating Fund Variance Notes
As at December 31, 2025
Notes on Variances tied to Appendices A-2

* Variances are reported on amounts greater than \$100 thousand

	\$
1 City Manager's Office deficit is due to severances.	(147,926)
2 City Clerk's Office surplus is due to higher than budget revenue for re-valuation appeal fees (\$122 thousand higher than budget) and underspent in salary and benefit (\$298 thousand below budget) due to re-organization and reallocation of some employee to other departments. Offset by other higher than budget expense for Receptions and Meeting, software and software maintenance.	298,942
3 City Solicitors Office surplus was due to lower than budgeted expense of \$101 thousand for external professional legal services due to undertaking legal work internally where possible and \$270 thousand unspent additional coverage insurance.	410,207
4 Indigenous Relations & Community Development has a net surplus which is due to unspent consulting and rent expense. These budgets were unspent due to organizational changes in 2025 leading to shifting priorities.	767,401
5 Community Standards has an unfavorable variance due to a 2025 budget error which resulted in permanent salary & benefits being misaligned with the actual incurred salary expenses.	(108,323)
6 Fire and Protective Services unfavorable variance is primarily due to payment of 21 months retroactive pay for Local 181 Collective Bargaining Agreement that was settled mid year.	(2,226,929)
7 Sustainability, Performance & Service Improvement surplus is due to salary lag and unspent consulting expense. These budgets were unspent due to organizational changes in 2025 leading to shifting priorities.	1,177,003
8 Assessment & Property Revenue Services revenue for the year exceed budget by primarily due to higher than budget revenue for penalties. Increased penalties are offset by a corresponding increase in bad debt expense in Corporate Transactions	2,255,142
9 Corporate Transactions has a deficit due to an unfavourable variance in Municipal Surcharge revenue from SaskPower and SaskEnergy. Additionally bad debt expense exceeded the budget, partially offset by increased penalties. Bad debt expense is an estimate of uncollectible receivables.	(8,648,097)
10 Service Partners Grant surplus is due to the unspent budgeted allocation of grant funding that was supposed to be paid to Regina Exhibition Association Limited (REAL) for debt servicing that was not used in 2025.	193,035
11 Office of the Deputy City Manager Corporate Services surplus was due to lower than budget (\$181 thousand) expense for salary and employee benefit and unspent \$54 thousand budget for travel, consulting and reception, meeting and food.	235,055
12 People and Organization Culture favorable variance was due to unbudgeted revenue relating to cost recovered employee training from various operating areas and underspend of \$140 thousand for salary and benefit.	693,256
13 Technology deficit for the year is due to higher than budget expenses for software maintenance charges.	(783,703)
14 Strategic Communications & Customer Service net surplus is due to unbudgeted arena board advertising revenue and unbudgeted event sponsorship revenue.	129,872
15 Office of the Deputy City Manager City Planning & Community Services unfavourable variance is offset by a favourable revenue variance in Planning & Development Services. The Servicing Agreement Administration Fee is budgeted in this service, but actuals are recorded in another service.	(108,237)
16 Planning & Development Services created new reserves for both the City Centre and Heritage Incentive Programs. The unfavourable variance of \$474 thousand is due to the transfer of operating funds to the reserve accounts as well as smaller overspends in other areas. This is offset by underspending of \$278 thousand for salary and benefits.	(286,972)
17 Parks, Recreation & Cultural Services favorable variance for year-end 2025 is due to higher than budgeted revenue generated for fees and charges \$900 thousand, salary lag of \$423 thousand and \$250 thousand in savings in materials due to the delayed start of the mosquito control program.	2,010,344
18 Transit has an unfavourable variance due to volatile parts costs (USD exchange, inflation, tariffs), operator overtime (stat holidays, sick coverage) and a lack of mechanics which resulted in more contracted out repairs.	(513,599)
19 Roadways & Transportation has an unfavorable net variance as a result of reallocating maintenance grant revenue of \$472 thousand to a Capital Program for necessary sign repair and replacement on Ring Road.	(402,419)
Other Departments with variances under \$100 thousand.	64,642
Net Surplus/(Deficit)	(4,991,306)

Appendix B - 1
2025 Preliminary Year-End (December 31, 2025)
Utility Operating Fund

	Budget	Actual	Variance to Budget	
			\$	%
REVENUES				
Licenses Levies and Fines Revenues	23,086,200	23,076,033	(10,167)	0.0%
Fees and Charges Revenues	154,159,051	153,971,788	(187,263)	-0.1%
Other External Revenues	202,000	611,719	409,719	202.8%
Internal Revenues	6,109,600	4,792,941	(1,316,659)	-21.6%
Transfer to Reserve Revenue	3,366,000	3,671,316	305,316	9.1%
Miscellaneous Revenues	503,000	1,847,710	1,344,710	267.3%
Total Revenues	187,425,851	192,064,226	4,638,375	
EXPENSES				
Sustainability, Performance & Service Improvements	224,239	169,042	55,197	24.6%
Total - City Manager's Office	224,239	169,042	55,197.00	
Assessment & Property Revenue Services	28,553,627	28,484,727	68,900	0.2%
Financial Services	224,928	194,029	30,899	13.7%
Corporate Transactions	102,864,042	105,660,230	(2,796,188)	-2.7%
Total - Financial Strategy & Sustainability	131,642,597	134,338,986	(2,696,389)	
Technology	763,481	816,229	(52,748)	-6.9%
Facilities & Fleet	507,105	523,682	(16,577)	-3.3%
Total - Corporate Services	1,270,586	1,339,911	(69,325)	
Strategic Communications & Customer Service	1,290,061	1,078,331	211,730	16.4%
Total - Communications, Service Regina & Tourism	1,290,061	1,078,331	211,730	
Sustainable Infrastructure	3,542,448	3,574,082	(31,634)	-0.9%
Planning & Development Services	1,382,120	1,247,966	134,154	9.7%
Total - City Planning & Community Services	4,924,568	4,822,048	102,520	
City Operations - Deputy City Manager's Office	403,235	340,409	62,826	15.6%
Water, Waste & Environment	47,670,565	47,601,391	69,174	0.1%
Total - City Operations	48,073,800	47,941,800	132,000	
Total City (Excluding Police) Expenses	187,425,851	189,690,118	(2,264,267)	-1%
Total Police	-	-	-	0%
Total City (Including Police) Expenses	187,425,851	189,690,118	(2,264,267)	-1%
Forecast Net Surplus/(Deficit)	-	2,374,108	2,374,108	

Appendix B-2
2025 Preliminary Year-End (December 31, 2025)
Utility Operating Fund Net
(Variations noted on net variances over \$100,000)

	Revenue				Expense				Net Budget to Actual	Notes (Appendix B-3)
	Budget	Actual	Variance to Budget		Budget	Actual	Variance to Budget			
			\$	%			\$	%		
Sustainability, Performance & Service Improvements	-	-	-	0%	224,239	169,042	55,197	24.6%	55,197	
Total Officers of City Council	-	-	-		224,239	169,042	55,197		55,197	
Assessment & Property Revenue Services	175,463,800	178,541,728	3,077,928	0.0%	28,553,627	28,484,727	68,900	0.2%	3,146,828	Note 1
Financial Services	-	-	-	0.0%	224,928	194,029	30,899	13.7%	30,899	
Corporate Transactions	9,919,000	11,618,692	1,699,692	0.0%	102,864,042	105,660,230	(2,796,188)	-2.7%	(1,096,496)	Note 2
Total Financial Strategy & Sustainability	185,382,800	190,160,420	4,777,620		131,642,597	134,338,986	(2,696,389)		2,081,231	
Technology	-	-	-	0%	763,481	816,229	(52,748)	-6.9%	(52,748)	
Facilities & Fleet	-	-	-	0%	507,105	523,682	(16,577)	-3.3%	(16,577)	
Total Corporate Services	-	-	-		1,270,586	1,339,911	(69,325)		(69,325)	
Strategic Communications & Customer Service	-	-	-	0%	1,290,061	1,078,331	211,730	16.4%	211,730	Note 3
Total Communications, Service Regina & Tourism	-	-	-		1,290,061	1,078,331	211,730		211,730	
Sustainable Infrastructure	9,600	29,486	19,886	0%	3,542,448	3,574,082	(31,634)	-0.9%	(11,748)	
Planning & Development Services	759,951	820,742	60,791	0%	1,382,120	1,247,966	134,154	9.7%	194,945	Note 4
Total City Planning & Community Services	769,551	850,228	80,677		4,924,568	4,822,048	102,520		183,197	
City Operations - Deputy City Manager's Office	-	-	-	0%	403,235	340,409	62,826	15.6%	62,826	
Water, Waste & Environment	1,273,500	1,053,578	(219,922)	-17.3%	47,670,565	47,601,391	69,174	0.1%	(150,748)	Note 5
Total City Operations	1,273,500	1,053,578	(219,922)		48,073,800	47,941,800	132,000		(87,922)	
Total City	187,425,851	192,064,226	4,638,375	2.5%	187,425,851	189,690,118	(2,264,267)	-1.2%	2,374,108	

Appendix B-3
2025 Preliminary Year-End
Utility Operating Fund Variance Notes
As at December 31, 2025

Notes on Variances tied to Appendices B-2

* Variances are reported on amounts greater than \$100 thousand

		\$
Note 1	In Assessment & Property Revenue Services the actual volume of water sales surpassed the estimate used for budget purposes resulting in a favourable revenue variance.	3,146,828
Note 2	In Corporate Transactions the unfavorable variance is due to an error in budget estimates as the actual debt interest expense exceeded the amount set during 2025 budget preparations.	(1,096,496)
Note 3	Strategic communication, Service Regina and Tourism net surplus is due to lower than budget expense for advertising and media that of \$92 thousand, lower than budget allocated internal cost of \$19 thousand and an underspend of \$14 thousand for general supplies. these favourable variances are partially offset by various smaller overspends in other expense categories.	211,730
Note 4	Planning and Development Services revenue was higher than budget due to an error in budget estimates of \$246 thousand in service agreement fess. This favourable revenue variance is offset by various small unfavourable expense variances.	194,945
Note 5	Water, Waste & Environment's unfavorable net variance is mainly due to an increased need for repair supplies such as pipe, gravel and sand as a result of failures on aging underground water and sewer infrastructure.	(150,748)
	Other Departments with variances under \$100 thousand.	67,849
	Net Surplus/(Deficit)	2,374,108

Appendix C
2025 Preliminary Year-End
As at December 31, 2025
General Fund Reserve

Opening Balance, General Fund Reserve (GFR)	\$ 20,527,942
Add: Revenues	
Transfer to GFR for New Building(46%) - Regina Humane Society CR14-130 2014	\$ 762,000
Indoor Aquatic Facility- 2025 Budget 0.5 per cent dedicated mill rate	\$ 1,550,000
Unspent consulting budget in 2025 (<i>CM25-3 2025 Proposed Budget Amendment #3 - Accessibility Plan - Digital advancement of Regina Accessibility Plan</i>)	\$ 90,585
Community Social Impact Regina surplus as a result of entity dissolution (<i>CR26-7 Community & Social Impact Regina Inc. - Dissolution and 2025 Final Audited Financial Statements</i>)	\$ 881,860
Transfer to GFR from Investment Income (<i>CR24-51 Potential Allocation Investment Income to Reserves</i>)	\$ 2,863,588
Completed Projects - transfer funding back to source	\$ 4,708,860
Reassessment Reserve Transfer to GFR (<i>CR25-123 Third Quarter Reserve Reporting</i>)	\$ 56,422
To Correct Funding Source for the 2024 Allowance for Doubtful Accounts	\$ 1,608,765
Add: Forecasted Revenues	
2025 unspent budget for Community Investment (<i>CR25-144 City of Regina's Role in Well-Being and Homelessness</i>)	\$ 1,302,892
Less: Actual Expenditures	
RHS Building- City Grant Contribution (46%) - CR14-130 2014	\$ (833,512)
Downtown Intensification Projects	\$ (1,065,000)
2025 Budget - Community Plan Studies funded through GFR	\$ (162,500)
Transfer of Catalyst Pathway (Central Loop Trail) Fund Balance from GFR to Project	\$ (1,020,000)
Move expense to source since the related project balance has been transferred back to source	\$ (254)
Indigenous Relations & Community Development Funds-Level 2 Trainings in Disability Awareness and 2SLGBTQIAP+ (<i>CR24-39 Regina Accessibility Plan</i>)	\$ (90,000)
2025 Budget - Transfer funds to General Operating Fund	\$ (5,080,391)
Less: Forecasted Expenditures	
2025 Preliminary Year End Surplus/(Deficit)	\$ (4,991,306)
Estimated Closing Balance	\$ 21,109,950
Funds Held for Future Year Commitments	
Indoor Aquatic Facility - future debt payments	\$ (1,550,000)
Community Social Impact Regina surplus as a result of entity dissolution (<i>CR26-7 Community & Social Impact Regina Inc. - Dissolution and 2025 Final Audited Financial Statements</i>)	\$ (881,860)
2025 unspent budget for Community Investment (<i>CR25-144 City of Regina's Role in Well-Being and Homelessness</i>)	\$ (1,302,892)
Uncommitted Balance	\$ 17,375,198

Range

Recommended Minimum	35,800,000
Recommended Maximum	71,500,000

Appendix C
2025 Preliminary Year-End
As at December 31, 2025
General Utility Reserve

Opening Balance, General Utility Reserve	\$ 112,363,601
Add: Forecasted Revenues	
Utility Operating Surplus - Budgeted transfer to Reserve	\$ 65,879,000
2025 Preliminary Year End Surplus/(Deficit)	\$ 2,374,108
Less: Expenditures	
2025 Budget - Annual Utility Capital Plan	\$ (93,749,000)
CR25-76 Municipal Front-ending Lift Stations	\$ (10,991,269)
2024 Sinking Fund Payment	\$ (1,800,000)
Estimated Closing Balance	\$ 74,076,440

Range

<i>Recommended Minimum</i>	<i>37,000,000</i>
<i>Recommended Maximum</i>	<i>100,000,000</i>

Appendix D

2025 Preliminary Year- End (December 31, 2025)

Overtime (Accounts 61120 & 61220)	Budget	2025 Actual	Actual vs. Budget
General Operating, General Capital and Inter-Entity (Funds 110, 210, 620)			
Officers of City Council	-	-	
City Manager's Office	-	-	
City Clerk's Office	3,000	1	
City Solicitors' Office	-	462	
Indigenous Relations & Community Development	-	10,051	
Community Standards	12,000	22,250	
Fire & Protective Services	254,600	336,310	
Sustainability, Performance & Service Improvement	-	-	
Total Officers of City Council	269,600	369,074	(99,474)
Assessment & Property Revenue Services	17,100	10,455	
Financial Strategy & Sustainability - Deputy City Manager	-	5,416	
Financial Services	166,005	158,987	
Land, Real Estate & Economic Development	-	2,216	
Total Financial Strategy & Sustainability	183,105	177,074	6,031
People & Organizational Culture	17,100	17,299	
Technology	21,400	35,375	
Facilities & Fleet	154,800	152,743	
Total Corporate Services	193,300	205,417	(12,117)
Strategic Communications & Customer Service	74,100	90,698	
Tourism	-	10,782	
Total Communications, Service Regina & Tourism	74,100	101,480	(27,380)
Sustainable Infrastructure	33,726	89,173	
City Planning & Community Services - Deputy City Manager	717	-	
Planning & Development Services	40,901	31,986	
Parks, Recreation & Cultural Service	319,263	432,941	
Total City Planning & Community Services	394,607	554,100	(159,493)
City Operations - Deputy City Manager's Office	-	184	
Transit	1,445,680	2,853,716	
Roadways & Transportation	888,976	815,179	
Water, Waste & Environment	321,333	254,657	
Total City Operations	2,655,989	3,923,736	(1,267,747)
Total City General Operating(Excluding Police)	3,770,701	5,330,881	(1,560,180)
General Capital	-	248,707	(248,707)
Inter-Entity Overtime to be allocated	211,822	934,782	(722,960)
Total City General Operating, Inter-Entity & Capital Overtime(Excluding Police)	3,982,523	6,514,370	(2,531,847)

Appendix D

2025 Preliminary Year- End (December 31, 2025)

Overtime (Accounts 61120 & 61220)	Budget	2025 Actual	Actual vs. Budget
Utility Operations and Capital (Funds 130, 230)			
City Manager's Office	-	-	
Sustainability, Performance & Service Improvement	-	-	
Total Officers of City Council	-	-	-
Financial Services	-	5,222	
Assessment & Property Revenue Services	6,000	1,365	
Total Financial Strategy & Sustainability	6,000	6,587	(587)
Technology	-	-	
Total Corporate Services	-	-	-
Strategic Communications & Customer Service	-	268	
Total Communications, Service Regina & Tourism	-	268	(268)
Sustainable Infrastructure	1,200	-	
Planning & Development Services	1,000	-	
Parks, Recreation & Cultural Service	-	634	
Total City Planning & Community Services	2,200	634	1,566
City Operations - Deputy City Manager	-	-	
Water, Waste & Environment	1,033,200	1,841,099	
Total City Operations	1,033,200	1,841,099	(807,899)
Total Utility Operating Overtime(Excluding Police)	1,041,400	1,848,588	(807,188)
Utility Capital	-	460,247	(460,247)
Total City Utility Operating & Capital Overtime(Excluding Police)	1,041,400	2,308,835	(1,267,435)
Total Overtime All Funds (excluding Police)	5,023,923	8,823,205	(3,799,282)



2025 Indigenous Procurement Policy Update

Date	April 23, 2026
To	Audit and Finance Committee
From	Financial Strategy & Sustainability
Service Area	Financial Strategy & Sustainability
Item No.	AFC26-5

RECOMMENDATION

The Audit and Finance Committee recommends that City Council receive and file this report at its meeting on May 6, 2026.

ISSUE

To provide an annual update to City Council on how the City of Regina (City) is performing on its Indigenous Procurement Policy (Policy) based on progress being made.

IMPACTS

Policy Impact

This report aligns with *The Regina Administration Bylaw*, Bylaw No. 2006-69, Schedule D, *Purchasing Procedures Manual*, *Sustainable Procurement Protocol*, *kâ-nâsihcikêwin* (the City's Indigenous Framework) and the Policy. The City's Policy is reviewed annually to ensure that progress is on target and continues to be in line with the City's strategic priorities. The Policy advances economic growth and reconciliation by increasing opportunities for Indigenous suppliers, ensuring fair access to procurement contracts, and aligning with the Truth and Reconciliation Commission's Calls to Action. It also reinforces the City's commitment to diversity, equity, and inclusion by promoting Indigenous business participation and encouraging partnerships that create a more equitable procurement process. Additionally, the Policy contributes to sustainable and local

economic development by enhancing job creation, fostering long-term partnerships, and supporting a resilient local economy. Furthermore, it strengthens governance and transparency by establishing clear accountability measures to track Indigenous participation while ensuring fair, ethical, and socially responsible procurement practices. Overall, the Policy reflects the City's commitment to fostering economic opportunities, reconciliation, and inclusive growth within the community.

Strategic Priority Impact

This report aligns to the City's 2026-29 Strategic plan through the Reconciliation principle by honouring Treaty 4 Territory and fostering truth, equity, and well-being with Indigenous peoples. This report also aligns with the Financial Perspectives by ensuring we are financially responsible and prudent stewards of public resources.

Indigenous Impact

It reflects an Indigenous worldview that places our connection to the land, and to those who care for it, at the centre of our actions. This understanding acknowledges the community we serve and affirms our shared responsibility to protect the land, sustain its health, and support its stewards for generations to come. Every City decision is grounded in respect for this relationship and a commitment to the well-being of the land and its people.

The City is committed to active, respectful, and ongoing participation in shared processes with Indigenous peoples and communities. The Policy plays a significant role in the City's work towards reconciliation by supporting Indigenous business development and building meaningful relationships with Indigenous communities.

There are no financial, legal, labour, environmental or inclusion, diversity, equity & accessibility impacts respecting this report.

OTHER OPTIONS

None with respect to this report.

COMMUNICATIONS & ENGAGEMENT

There has been significant engagement, discussions, and inquiries with the Nations regarding the Policy at the City as ongoing efforts to enhance Indigenous participation in procurement have included key meetings, major events, and collaborations with Indigenous organizations. The Indigenous Procurement Advisory Committee (IPAC) met quarterly in 2025 to discuss strategies and opportunities. Engagement events included the Provincial Indigenous Business Gathering, the Glen Anaquod Tipi Raising Competition and Resurrection of the Crown Collaboration - Indigenous Procurement Roundtable. These events fostered relationships and raised awareness of

procurement opportunities.

The City hosted its inaugural Indigenous Procurement Business Gathering in February 2025. Additionally, discussions with vendors on the Indigenous participation criteria have helped ensure equitable access to procurement opportunities. These initiatives continue to drive Indigenous economic development and inclusive procurement practices.

DISCUSSION

Background

The Policy implementation includes protocols and procedures such as proactively matching initiatives, providing positive consideration during bid evaluations for Indigenous procurement for Indigenous content, internal and external training and support, monitoring and reporting.

The City is continuously monitoring performance and tracking success through the five Key Performance Indicators (KPIs) outlined in this report.

1. Percentage/Value of Indigenous Procurement Spend

The City's commitment to Indigenous procurement target is a minimum value of 20 per cent spend of the City's overall procurement. The chart below outlines the percentage/value of Indigenous procurement spend within the third year of the policy's implementation:

Indigenous Procurement Spend				
	2022	2023	2024	2025
Total Indigenous Spend (\$)	300,000	2,958,206	2,979,656	2,543,751
Total City Spend	200,000,000	374,456,456	234,618,583	118,704,621
Net Change - Indigenous Spend	300,000	2,658,206	21,450	(435,905)
Total Indigenous Spend(%)	0.15%	0.79%	1.27%	2.14%

The City saw an incremental increase in the percentage of Indigenous spend to 2.14 percent (1.27 percent in 2024). This is the largest incremental percentage increase in Indigenous spend since the policy was adopted in 2023. It is important to note that although there was an increase in the amount of procurement contracts in 2025, the average procurement value per contract dropped to \$127,944 in 2025 (\$149,548 in 2024). This combined with the fact that, while there were several large construction projects initiated in 2025, several agreements are multi-year and will not realize significant milestone payments until 2026. As a result, the City saw a 49.4 per

cent reduction in overall procurement spend in 2025. Despite this reduction, the Indigenous procurement percentage of total spend still saw an incremental increase year over year, even though the dollar value of the spend decreased by 14.6 per cent.

This increase demonstrates meaningful progress in advancing Indigenous participation in City procurement and reflects the City's continued commitment to economic reconciliation and inclusive procurement practices. The City will continue to build on this momentum as it works toward its long-term Indigenous procurement floor of 20 per cent.

2. Internal Training Sessions for City Employees Engaged in Indigenous Procurement Activities

Procurement continues to provide internal training to City staff, to explain the Evaluation Matrix as part of the procurement process, how the points are allocated and how to score the categories in the matrix.

In 2024, the City created a document titled "Pathways to Indigenous Procurement" (Pathways) to help City employees to use the Policy. The pathways document outlines four potential pathways for City staff to engage Indigenous vendors in procurement, with the goal of meeting the 20 per cent Indigenous procurement target. Plans are in place to resurrect this document in 2026 and incorporate it into various training initiatives.

These four pathways include: standard public procurement open to all vendors; procurement with increased Indigenous weighting; invitational competition among Indigenous contractors, and direct awards to single Indigenous vendors. While the document does not explicitly mention subsection 35(1) of the *Constitution Act, 1982*, it emphasizes stimulating Indigenous entrepreneurship and providing Indigenous vendors with more opportunities to participate in the economy indirectly. The City's policy and the pathways guide supports the government's recognition of inherent rights and aims to advance economic reconciliation. The document focuses on compliance with bylaws, policies, and trade agreements, while managing risks, ensuring fair competition, and maintaining transparency in vendor selection. It serves as a guideline for staff to navigate Indigenous procurement, considering factors like procurement size, available Indigenous vendors, and risk tolerance, in consultation with the Procurement department.

The City also undertook Policy training sessions for new procurement staff and conducted individual one on one sessions with various City staff who are directly involved in departmental purchasing of goods and services. There have been many employees across the organization championing for and ensuring the proper application of the Policy. Ongoing formal training by the Indigenous Procurement Partner will occur in 2026 to ensure that the City is educating new staff and providing refreshers to current staff. There are plans to leverage an online learning platform

to provide for better tracking of staff completion of training provided in order to have better reporting so that formal information on completion rates can be shared going forward.

3. Number of Indigenous Vendors Verified

As of December 31, 2025, the City had 218 verified Indigenous vendors on its Indigenous Vendor Roster; four more than the previous year. The previously established screening and verification process, developed to ensure eligibility, has not been revised over the last year. However, the City is introducing an audit verification of the Indigenous Vendor Roster to ensure the integrity of the list and that businesses remain Indigenously owned. Businesses are required to complete the Vendor Sustainability Procurement & Indigenous Vendor Participation Form and to provide supporting documentation identifying their business as one of the following:

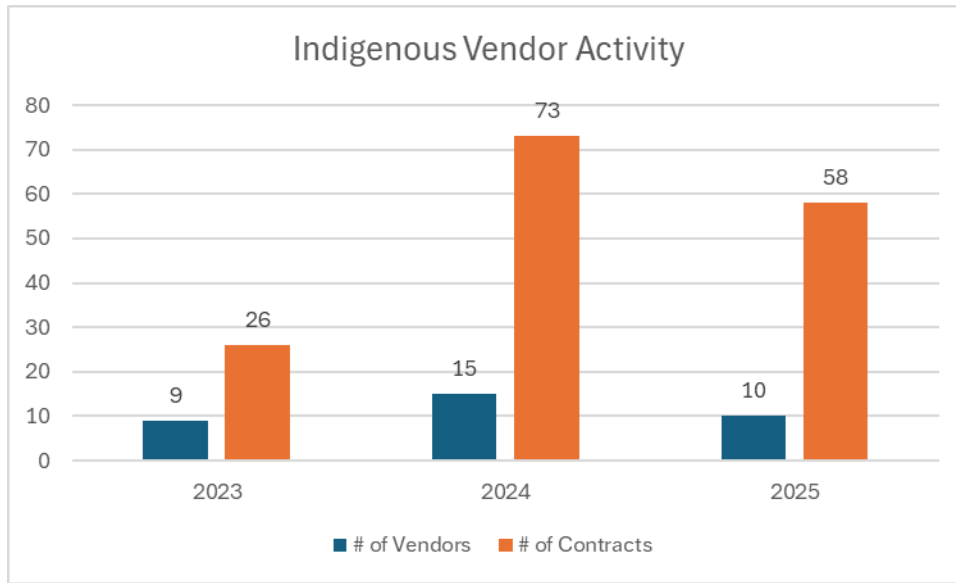
- A sole proprietorship wholly owned by an Indigenous person.
- A Band as defined in the *Indian Act* (Canada) located in Saskatchewan.
- A partnership in which at least 51 per cent of beneficial interest belongs to Indigenous persons.
- A cooperative in which Indigenous persons have at least 51 per cent of the beneficial interest of the cooperative.
- A limited, non-profit, or professional corporation with at least 50 per cent of its shares beneficially owned by Indigenous persons.
- A joint venture of entities described in subclauses (a) through (e), or of a non-Indigenous business and at least one of the entities described in subclauses (a) through (e), as long as Indigenous persons have at least 51 per cent of the beneficial interest in the joint venture.

The City engaged in various relationship building activities and meetings to support the addition of vendors to the Indigenous Vendor Roster.

4. Number of Indigenous Vendors Bidding On/Being Awarded City Contracts

In 2025, 10 Indigenous vendors were awarded 58 contracts, compared to 15 Indigenous vendors and 73 contracts in 2024. Most contracts resulted from direct engagement and were primarily sourced through the Indigenous Vendor Roster, with awards concentrated in construction and consulting services. Administration continues to improve data-tracking practices to support more comprehensive reporting. Persistent barriers related to capital, education, and procurement experience, along with competitive processes that favour larger firms, continue to disadvantage smaller and emerging Indigenous vendors. While the policy has helped reduce some inequities, further progress requires best-value procurement strategies that build capacity and strengthen relationships between Indigenous vendors, City operations, and industry partners. Identifying

gaps within procurement categories, including technology, remains essential to directing future capacity-building efforts. The tables below summarize activity over the three years since the Policy’s inception, including vendor counts, contract awards, and category breakdowns.



Category	2024			2025		
	Total Contracts Awarded	Contracts Awarded to Indigenous Vendors	% of Indigenous per Category	Total Contracts Awarded	Contracts Awarded to Indigenous Vendors	% of Indigenous per Category
Construction	76	21	27.6%	107	23	21.5%
Goods	715	7	0.9%	840	5	0.5%
Professional	24	2	8.3%	64	3	4.7%
Service	645	32	5.0%	705	27	3.8%
Technology	42	-	0%	27	-	0%
Grand Total	1,502	62		1,743	58	
Percentage of Contracts	4.13%			3.33%		

In 2025, construction remained the largest category for agreements awarded to Indigenous vendors, representing 21.5 per cent of all contracts, a slight decrease from 27.6 per cent in 2024. All other categories were below 5 per cent in 2024, indicating opportunities to expand Indigenous participation in additional procurement areas. The City will further analyze verified vendors by category to identify capacity gaps and potential missed opportunities, both above and below trade agreement thresholds. In addition, the City plans to improve tracking of tier-two spend, where verified Indigenous vendors are subcontracted under non-Indigenous primary contractors, to enhance overall understanding of Indigenous supplier engagement and broader impact on economic reconciliation.

Discussions at the IPAC brought forward initiatives to develop an Indigenous Procurement webpage on Regina.ca. This dedicated webpage will serve as a central hub for vendors, providing access to key procurement information. The page will feature a newsletter update with details on upcoming projects, current Request for Proposals posted on SaskTenders, and an Indigenous Business Vendor Listing to enhance visibility and participation in procurement opportunities. Shared success stories, experiences and achievements will also be included on this page. This initiative will be a priority in 2026.

5. Engagement and/or Training Sessions with Indigenous Vendors

The IPAC was initially established to advise on the policy's content, goals, and implementation. It has since evolved into a working group with open membership for Indigenous nations, businesses and entrepreneurs, meeting quarterly to provide guidance on inclusion, consultation, and increasing Indigenous participation in City procurements in support of economic reconciliation and the City's KPIs.

City staff continue to engage with Indigenous vendors seeking information on procurement processes. The Indigenous Procurement Partner and the Sustainable Procurement Specialist collaborate and meet with vendors to explain evaluation criteria related to Indigenous participation, sustainability requirements, and to facilitate connections with the appropriate departments.

The Indigenous Evaluation Matrix provides a standardized scoring tool to assess Indigenous participation in vendor proposals. Vendors may earn up to 10 points across three categories:

- Ownership and Governance (five points): This assesses whether the business is Indigenously owned in accordance with the City's Policy.
- Operations Participation (three points): This considers the financial commitment to Indigenous labour, investments in capacity building (training, scholarships, mentorships), and the percentage of Indigenous individuals in supervisory/management roles.

- Community Participation (two points): This evaluates direct and in-kind contributions to the community, as well as engagement with Indigenous communities and organizations, including participation in Truth and Reconciliation initiatives. Recognition of National Indigenous Peoples Day and National Day for Truth and Reconciliation are also considered.

This Indigenous Evaluation Matrix is an important tool and provides City staff with a scoring rubric for evaluating the level of Indigenous participation and support demonstrated by vendors in their proposals. Operating areas can adjust the evaluation criteria to place significant weight community benefit/Indigenous procurement as well as sustainability and, so the overall weight of this scoring can differ from competition to competition.

The City hosted its inaugural Indigenous Procurement Business Gathering on February 25, 2025 which was a huge success with over 156 registrants. It was a significant step in fostering collaboration between City departments and Indigenous businesses. This City-led event aimed to build relationships and explore opportunities for Indigenous vendors to contribute to the City's needs while providing an overview of City procurement processes. City representatives shared procurement strategies and best practices, encouraging open communication between City staff and Indigenous vendors. The event featured a keynote presentation by Terry Bird, Vice President, Corporate Affairs & Business Development from George Gordon Developments Ltd. which focused on Indigenous inclusion in procurement and was followed by a panel discussion where City Directors addressed questions from attendees.

This gathering was a pivotal moment in promoting direct engagement and fostering long-term business relationships between the City and Indigenous entrepreneurs. A planning sub-committee including IPAC members has been established and plans are underway for the City's second Indigenous Procurement Business Gathering slated to be held September 21, 2026.

Two procurement staff members participated in the Indigenous Procurement Micro-Credential pilot program developed by Supply Chain Canada. The pilot was successful and has since been formally launched. Remaining procurement staff will complete the program to further support City initiatives and enhance their supply chain management education and procurement experience.

In 2026, efforts will continue to focus on community engagement, strengthening relationships with Indigenous people across Treaty 4 and Saskatchewan. These engagement efforts aim to increase awareness of procurement opportunities, provide support for Indigenous businesses navigating the procurement process, and ensuring that Indigenous communities are actively included in economic development initiatives.

Changes to the Policy

There were no changes to the policy in 2025. However, deliberations are ongoing regarding modifications that would enable the City to capture Tier 2 spend. Understanding Tier 2 spend, the indirect spend that flows from our prime suppliers to their subcontractors, is increasingly important for providing a complete picture of the City's economic impact. Capturing this information would allow the City to better assess how procurement dollars support local businesses, Indigenous-owned companies, and other equity-deserving suppliers within the broader supply chain. Capturing this information strengthens transparency and accountability by showing where downstream benefits are realized, even when the City contracts with large primary vendors. Incorporating Tier 2 reporting requirements would help the City align its procurement practices with strategic priorities related to community growth, local capacity building, and equitable economic participation. As such, policy adjustments that allow for the consistent collection and reporting of Tier 2 spend remain an important area of consideration. This work will require a formal change to not only the Policy, but the City's current procurement practices and expectations from prime contractors overall.

Resourcing

Much of the progress to date reflects the City's early commitment to establishing a dedicated Indigenous Procurement Partner position to lead and advance the Policy. This role provided essential leadership, cultural insight, and ongoing engagement, representing a level of program commitment that is uncommon in the public sector. The resignation of the Indigenous Procurement Partner, coupled with recruitment challenges, left the position vacant for the final quarter of 2025, reducing the City's capacity to deliver key program components such as training, internal awareness, and proactive engagement with Indigenous vendors and community partners. This gap further underscored the need for a stable, dedicated resource to ensure continued progress and effectiveness of the Indigenous Procurement Program.

Earlier in 2025, the City also engaged Terry Bird on an 18-month contract to support Indigenous procurement and relationship-building, supplementing the limited capacity of the Indigenous Procurement Partner role to manage day-to-day workload and advance key improvements and initiatives. His work focuses on refining policies and procedures to better reflect Indigenous perspectives, remove barriers, and enhance opportunities for Indigenous businesses. He is also leading targeted outreach, increasing the visibility of procurement opportunities, and supporting culturally informed communication. His involvement is strengthening relationships with Indigenous entrepreneurs, community partners, and economic development organizations—relationships essential to building trust, increasing participation, and advancing economic reconciliation. This work also includes assisting the progression of the Tier 2 spend initiative that will be eventually incorporated into the Policy. This agreement also includes a component supporting the development of an Indigenous Recruitment and Retention Strategy in collaboration with People and

Organizational Culture.

DECISION HISTORY & AUTHORITY

The recommendation contained within this report requires City Council approval.

Respectfully Submitted,



Kim Krywulak
Corporate Controller

Respectfully Submitted,



Daren Anderson
Chief Financial Officer & Deputy City Manager

Prepared by: Carl Flis, Manager of Procurement and Supply Chain



2025 Report on Forced Labour & Child Labour in Supply Chains

Date	April 23, 2026
To	Audit and Finance Committee
From	Financial Strategy & Sustainability
Service Area	Financial Strategy & Sustainability
Item No.	AFC26-6

RECOMMENDATION

The Audit and Finance Committee recommends that City Council:

1. Approve the 2025 Report on Forced Labour & Child Labour in Supply Chains pursuant to the *Fighting Against Forced Labour & Child Labour in Supply Chains Act* appended as Appendix A to this report.
2. Delegate authority to the City Manager to sign the attestation confirming that the information in this report is accurate, complete, and has been compiled with due diligence for the 2025 reporting year.
3. Direct the Corporate Controller to file the 2025 Report on Forced Labour & Child Labour in Supply Chains with the Minister of Public Safety and Emergency Preparedness in accordance with Section 11(1) of *The Fighting Against Forced Labour & Child Labour in Supply Chains Act*.
4. Approve this recommendation at its May 6, 2026 meeting.

ISSUE

This report is submitted by the City of Regina (City) in compliance with the federal *Fighting Against Forced Labour & Child Labour in Supply Chains Act (Act)*, which came into effect on January 1, 2024. The Act is part of Canada's international and domestic commitments to address forced labour and child labour in global and domestic supply chains.

As a reporting entity, the City is obligated to disclose measures taken during the 2025 calendar year to identify, prevent, and reduce the risk of forced labour & child labour in its supply chains.

IMPACTS

Legal Impact

Entities as defined by the Act must submit a report to the Minister of Public Safety by May 31 of each year. All reports must be made available to the public in two ways:

1. In a prominent location on the entity or government institution's website.
2. In an online catalogue on Public Safety Canada's website.

Public Safety Canada is working to increase awareness of the reporting requirements to ensure compliance and improve reporting information.

There are no financial, policy, strategic priority, labour, environmental, Indigenous or inclusion, diversity, equity & accessibility (IDEA) impacts respecting this report.

OTHER OPTIONS

None with respect to this report.

COMMUNICATIONS & ENGAGEMENT

As required by legislation, upon attestation of the report it will be posted on the regina.ca website.

DISCUSSION

The Act requires certain government institutions and private-sector entities to report on the measures taken to prevent and reduce the risk that forced labour or child labour is used by them or in their supply chains. "Child labour" and "forced labour" are defined in the legislation as follows:

child labour means labour or services provided or offered to be provided by persons under the age of 18 years and that

- (a) are provided or offered to be provided in Canada under circumstances that are contrary to the laws applicable in Canada;
- (b) are provided or offered to be provided under circumstances that are mentally, physically, socially or morally dangerous to them;

- (c) interfere with their schooling by depriving them of the opportunity to attend school, obliging them to leave school prematurely or requiring them to attempt to combine school attendance with excessively long and heavy work; or
- (d) constitute the worst forms of child labour as defined in article 3 of the Worst Forms of Child Labour Convention, 1999, adopted at Geneva on June 17, 1999.

forced labour means labour or service provided or offered to be provided by a person under circumstances that

- (a) could reasonably be expected to cause the person to believe their safety or the safety of a person known to them would be threatened if they failed to provide or offer to provide the labour or service; or
- (b) constitute forced or compulsory labour as defined in article 2 of the Forced Labour Convention, 1930, adopted in Geneva on June 28, 1930.

The City is considered an entity under the Act as it imports goods from outside of Canada under its own name, therefore it is required to report under the Act by May 31 annually to the Minister of Public Safety Canada. The City is reporting for the calendar period January 1, 2025 to December 31, 2025, and this is the City's second report (Appendix A).

DECISION HISTORY & AUTHORITY

The recommendation contained in this report requires City Council approval.

Respectfully Submitted,



Kim Krywulak
Corporate Controller

Respectfully Submitted,



Daren Anderson
Chief Financial Officer & Deputy City Manager

Prepared by: Carl Flis, Manager Procurement and Supply Chain

ATTACHMENTS

App A - Fighting Against Forced Labour & Child Labour Supply Chains Act



**Fighting Against Forced Labour & Child Labour in
Supply Chains Act**

for the fiscal year ended December 31, 2025

City of Regina

Regina, Saskatchewan



Contents

- Our Organization** 1
 - Our Four Year Vision** 1
 - Mission**..... 1
 - Service Promise:** 1
 - Path of Reconciliation** 2
- 2025 Report on Forced Labour and Child Labour in Supply Chains** 3
 - Introduction** 3
 - Components of the Report** 4
 - A. Structure, Activities and Supply Chains..... 4
 - B. Policies and Due Diligence Processes 5
 - C. Risk Identification and Mitigation..... 6
 - D. Remediation of Forced Labour or Child Labour..... 7
 - E. Remediation of Income Loss to Vulnerable Families..... 7
 - F. Training Provided to Employees 7
 - G. Assessing Effectiveness 8
 - Attestation** 8

Our Organization

Our Four Year Vision

The City of Regina envisions that by 2030, Regina is growing, benefiting from trusted leadership, efficient operations, vibrant culture, well-maintained assets and regional success. Our vision statement provides strategic focus for the future of our community.

The key principles of the City of Regina are:

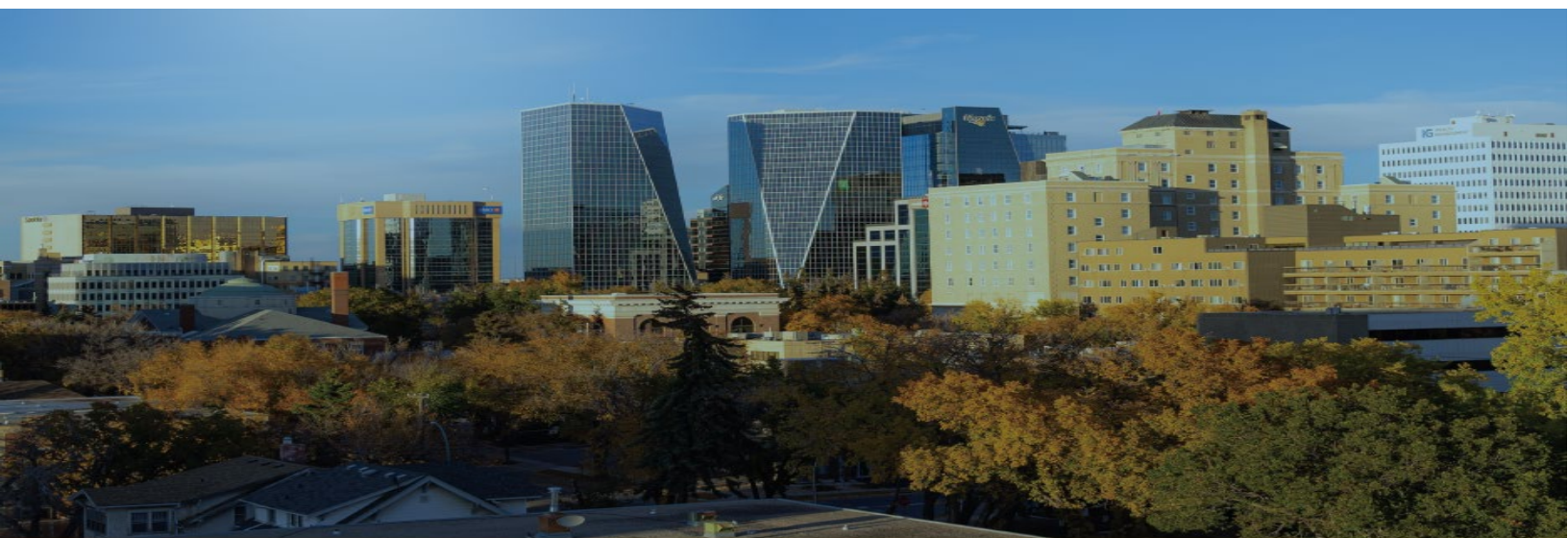
- **Reconciliation:** Honouring Treaty 4 land and fostering truth, equity, and well-being with Indigenous Peoples.
- **Environmental Sustainability:** Considering the City's environmental footprint and prioritizing the conservation of land, water, energy and waste minimization.
- **Inclusion, Diversity, Equity and Accessibility (IDEA):** Fostering an equitable environment and removing barriers to promote inclusive participation and success for all.

Mission

Our mission is to responsibly manage public resources and deliver services that support a safe, vibrant and sustainable community for all.

Service Promise:

We commit to service that is consistent, efficient, collaborative and provides value for money.



Path of Reconciliation

Our journey began by acknowledging that we are on the traditional lands of the Treaty 4 Territory, a Treaty signed with 35 First Nations across Southern Saskatchewan and parts of Alberta and Manitoba, and the original lands of the Cree, Salteaux, Dakota, Nakota, Lakota, and the homeland of the Métis.

The City of Regina owes its strength and vibrancy to these lands and the diverse Indigenous Peoples whose ancestors' footsteps have marked this territory as well as those from around the world who continue to be welcomed here and call Regina home.

To recognize the land is an expression of respect and gratitude to those whose territory we reside on, and a way of honouring the Indigenous people who have lived here for thousands of years. It is important that we understand our history that has brought us to reside on the land, and to seek to understand our place within history.



2025 Report on Forced Labour and Child Labour in Supply Chains

Pursuant to *The Fighting Against Forced Labour and Child Labour in Supply Chains Act* (S-211) (Act) which came into effect on January 1, 2024. The Act is part of Canada's international and domestic commitments to address forced labour and child labour in global and domestic supply chains.

Introduction

The Act requires certain government institutions and private-sector entities to report on the measures taken to prevent and reduce the risk that forced labour or child labour is used by them or in their supply chains.

The purpose of this Act is to implement Canada's international commitment to contribute to the fight against forced labour and child labour through the imposition of reporting obligations on:

- Government institutions producing, purchasing, or distributing goods in Canada or elsewhere.
- Entities producing goods in Canada or elsewhere or in importing goods produced outside Canada.

As the City of Regina (City) is considered an entity under the Act and it imports goods from outside of Canada under its own name, it is required to report under the Act. The City is reporting for the calendar period January 1, 2025 to December 31, 2025. This report was to be submitted to the Minister of Public Safety Canada by May 31, 2026. This is the City's second annual report under the Act and reflects progress made since the inaugural 2024 submission.

The City is responsible for fair, equitable and transparent procurement practices to source goods and services in support of the organization while being in compliance with governing laws and any related trade treaties and agreements. The City has moved to a best value approach when procuring goods and services to deliver services to the residents of Regina in the categories of construction, consulting, goods and services and technology.

Components of the Report

For the purposes of this report, below is the identifying information about The City:

Reporting entity's legal name	The City of Regina
Financial Reporting Year	2025
Identification of a revised report	Initial
Business number(s), if applicable	Registered as a municipality with the government of Saskatchewan, as classified under <i>The Cities Act</i>
Identification of a joint report	None
Identification of reporting obligations in other jurisdictions	None
Entity Categorization according to the Act	Corporation (Legal Status and Capacity Part II Sec 4(1))
Sector/Industry	Municipal Government
Location	Regina, Saskatchewan, Canada

Details regarding the City's internal and external governance framework are available in the details of each component listed below:

A. Structure, Activities and Supply Chains

The City is a municipal government incorporated under *The Cities Act (Saskatchewan)*. The City operates under an elected City Council comprised of the Mayor and 10 City Councilors to represent each of the City's wards to ensure equitable representation. The current Mayor and City Council were elected on November 13, 2024 and sworn into office on November 18, 2024. Their term of office ends in November 2028.

The City Administration is administered by a City Council appointed City Manager who oversees all civic departments and who is responsible for the day-to-day operations of the municipal government. The City Manager reports directly to City Council, which serves as the governing authority responsible for strategic oversight, policy direction, and municipal service delivery in accordance with *The Cities Act*. The City Manager has all the powers, duties and functions of that position given by *The Cities Act*, City Council, or other enactments. Schedule D of *Bylaw No. 2003-69 The Regina Administration Bylaw* specifically provides details around the City's *Purchasing Policy*. The governing *Purchasing Policy* is further supplemented by the *Indigenous Procurement Policy* and the Sustainability Protocol. It is important to note that the City Clerk is the only authority that has the discretion to authorize agreements and append the corporate seal on behalf of the City.

The Executive Leadership Team is the most senior team of administrative officials and is comprised of five Deputy City Managers and the City Solicitor in addition to the City

Manager and City Clerk. The Executive Leadership Team makes decisions and recommendations to City Council based on alignment with the organization's mission.

The City supports an inclusive, safe and respectful workplace. In 2025, the City employed approximately 3,100 staff, including permanent, term, and casual positions, and delivered a wide range of services to citizens including water, waste, transportation, community programs, and various infrastructure projects.

In 2025, the City's supply chain consists of over 696 suppliers (2024: 710 suppliers) with procurement expenditures totaling approximately \$119 million (2024: \$120 million). Although the majority of suppliers are based in Canada, only 2.3 per cent in 2025 (2024: 1.8 per cent) of the City's total procurement was sourced from the United States, primarily for goods and services such as software, consulting, and equipment parts. There were only two procurements from vendors outside of North America in 2025, there were none in 2024. The City does regularly include sourcing goods and services both within and outside of Canada. Currently, the City does not track indirect suppliers or the countries from which products are sourced.

B. Policies and Due Diligence Processes

Sustainable procurement is an enhancement to value-based procurement. Sustainable procurement leverages procurement dollars to provide maximum economic value to the citizens of the city by advancing reconciliation, equity, inclusion, diversity and well-being objectives. Sustainable procurement applies additional scoring criteria or attributes to the selection process which rewards suppliers for practices that bring value to the local economy through their inclusive and diversity-enabling business practices.

Late in 2023, the City implemented two new procurement tools that should be read in conjunction with the City's *Purchasing Policy*:

- A Sustainable Procurement Protocol.
- An Indigenous Procurement Policy.

The City's Sustainable Procurement Protocol supports the City's commitment to ethical sourcing, environmental stewardship, inclusive economic development, social responsibility and Indigenous Procurement. The protocol guides procurement decisions to ensure they reflect the City's values and obligations as a public institution.

As part of this commitment, the City expects all suppliers and their subcontractors to meet minimum ethical standards. These standards include adherence to fair labour practices, equitable employee treatment, appropriate compensation and benefits, safe working conditions, and integrity in business conduct.

This Protocol is strategically aligned to assist in the facilitation of:

- Compliance with the *Indigenous Procurement Policy* and targeted spend of 20 per cent.
- Advancing the City's objective to achieve net zero emissions and become 100 per cent renewable by 2050.
- Advancing the City's objective to create a healthier and more inclusive community that is diverse, equitable, inclusive and accessible.

The *Indigenous Procurement Policy* outlines the City's commitment to stimulate Indigenous entrepreneurship, business and economic development, by providing Indigenous Vendors with more opportunities to participate in the economy. The goal being to assist in building business capacity by procuring goods and services from Indigenous businesses in Saskatchewan with a targeted 20 per cent minimum of total City spend. In 2025, the City continued engagement, outreach, and capacity building efforts with Indigenous businesses across Saskatchewan. Bid opportunities were promoted through Indigenous networks, and internal practices were refined to identify categories where Indigenous business participation is feasible.

The City has implemented these tools using a phased approach providing vendors time and support to evolve their business practices and supply chains to align with the City's procurement goals.

The City evaluates supplier performance on high-value or high-risk contracts. This includes assessing compliance with social and ethical obligations. Suppliers are evaluated on their commitment to social responsibility, including diversity, inclusion, accessibility and support for community-based initiatives. Unsatisfactory performance may affect future contract eligibility or result in suspension or disbarment.

All suppliers are expected to comply with:

- Applicable labour legislation.
- Fair employment practices.
- Safe and non-discriminatory workplaces.
- Ethical business conduct.

A review of current policies and protocols is being undertaken to more fully address unfair labour practices within current procurement practices. In 2026, the City will be adding a Supplier Code of Conduct clause to all of its solicitation documents.

C. Risk Identification and Mitigation

No measures have been taken to map supply chains to date.

The City acknowledges that products imported from higher-risk regions may pose greater exposure to forced labour or child labour. The highest-risk supply categories include apparel, electronics, and construction materials.

While no cases were reported in 2024 or 2025, the City plans on including labour-related clauses in all public procurement solicitations to mitigate these risks commencing in 2026.

D. Remediation of Forced Labour or Child Labour

To date, the City has not identified any confirmed incidents of forced labour or child labour within its supply chains. Should an incident be identified, the City will work with the supplier to investigate and take corrective actions. The City's proposed remediation framework includes:

- Immediate review of the supplier.
- Investigation and documentation.
- Corrective action requirements.
- Possible contract termination or disbarment.

This formal framework is scheduled to be put forward for approval and implemented for use in 2026.

E. Remediation of Income Loss to Vulnerable Families

At this time, the City has not implemented specific measures to address income loss among vulnerable families resulting from efforts to eliminate forced labour or child labour. This consideration will be incorporated into future policy development and procurement planning and will form part of the City's ethical procurement training and supplier engagement programs beginning in 2026.

F. Training Provided to Employees

No training was provided to employees on forced labour and child labour in 2024, or 2025. The City will be formally training the Procurement and Sustainability team on the *Fighting Against Forced Labour & Child Labour in Supply Chains Act* through a formally recognized program. Supply Chain Canada recently launched its Canada's Modern Slavery Act Training Course. This online course will equip participants with the knowledge and tools needed to navigate the new requirements legislated for corporate supply chains. All Procurement staff will receive this training in 2026, and it will be a requirement for all new hires in the branch.

Further to the above, two procurement staff members were selected to participate in an Indigenous Procurement Micro Credential pilot program as developed by Supply Chain

Canada. This program is now formally launched and remaining procurement staff will attend as the course is offered.

In 2027, the City plans to implement modules on ethical procurement and human rights obligations focused specifically on the risks and indicators of forced labour and child labour into its Full Contract & Procurement Process training program that is directed at City staff that are involved in procurement and supply chain activities.

G. Assessing Effectiveness

No actions have been taken yet to assess the effectiveness of the procurement training program intended to prevent and reduce risks of forced labour and child labour in activities and supply chains.

The City intends to establish performance indicators and conduct regular internal audits of procurement practices beginning in 2026. Effectiveness will be assessed through supplier feedback, compliance reviews, and continuous improvement of procurement procedures.

Attestation

In accordance with Section 11 of *the Fighting Against Forced Labour & Child Labour in Supply Chains Act*, the undersigned attests that the information in this report is accurate, complete, and has been compiled with due diligence for the 2024 reporting year. I have the authority to bind the City of Regina.

Per:

Jim Nicol, Acting City Manager
City of Regina

Date: _____



Year-End Capital Expenditure Report

Date	April 23, 2026
To	Audit and Finance Committee
From	Financial Strategy & Sustainability
Service Area	Financial Strategy & Sustainability
Item No.	AFC26-7

RECOMMENDATION

The Audit and Finance Committee recommends that City Council receive and file this report at its May 6, 2026, meeting.

ISSUE

This report provides information on the 2025 General and Utility Fund capital spending for the year ended December 31, 2025, and provides a status update of projects and programs.

IMPACTS

Financial Impact

Table 1 below summarizes the City of Regina's (City) capital expenditures in 2025. The City had total capital funding of \$691.5 million in 2025 of which \$299.8 million (43.3 per cent) was expended on capital projects and \$391.7 million was carried forward to 2026.

Table 1: Capital Expenditure Summary

Fund	2024 Carryforward (000s)	2025 Budget (000s)	2025 Amendments (000s)	Total 2025 Funding Available (000s)	2025 Actual Expense (000s)	2025 Carryforward Balance (000s)
General Capital	\$191,808	\$199,741	\$11,056	\$402,605	\$177,055	\$225,550
Utility Capital	\$122,215	\$170,859	(\$4,180)	\$288,895	\$122,779	\$166,115
Total	\$314,023	\$370,600	\$6,876	\$691,500	\$299,834	\$391,665

2025 Year-End General Capital Expenditure (Appendix A) and 2025 Year-End Utility Capital Expenditure (Appendix B) provide details of the projects related to capital expenditures in 2025, including the 2025 amendments.

There are no legal, policy, strategic priority, labour, environmental, Indigenous, or inclusion, diversity, equity & accessibility (IDEA) impacts respecting this report.

OTHER OPTIONS

None with respect to this report.

COMMUNICATIONS & ENGAGEMENT

None with respect to this report.

DISCUSSION

Programs and Projects

The City uses both capital programs and capital projects to manage its infrastructure investment and capital planning. Capital programs have approved annual funding for a general purpose. Capital projects are discrete capital investments that have a specific goal or outcome with defined start and end dates, including a defined capital budget spanning the timeframe of that specific project. For example, the Residential Road Renewal Program will receive annual funding, once funds are in the program, they are then allocated to specific road projects which renew specific residential roads each year based on a set of criteria including the condition of the road.

Capital Carryforward

When funds are budgeted but not spent during the year, they create a capital carryforward amount. Capital carryforwards occur either because the project is a multi-year project, there are project delays, or the project is under budget. Delays are typically the result of weather or seasonal dependencies and changes to contracts or agreements through negotiations. Funding related to the capital carryforward is returned to source at project completion or at the direction of City Council. In the 2025 Budget \$11 million of capital carryforward was returned to source and used to fund the 2025 capital plan.

Tables 2 and 3 below show capital carryforward that is being strategically accumulated to support several major multi-year projects and programs that are being proactively funded. Proactively funding projects is a management strategy to reduce the need for City debt and to smooth out the financial impact over time, reducing the need for significant mill rate increase in any single year.

Table 2 below shows that the top 10 projects with the largest capital carryforward balances in the General Capital Projects/Programs totals \$108.1 million, representing 47.9 per cent of the \$225.6 million total capital carryforward identified in Table 1 above.

Table 2: Top 10 General Fund Capital Projects/Programs with Capital Carryforward

General Fund Capital Projects/Programs	Total 2025 Funding Available (000s)	2025 Actual Expense (000s)	2025 Carryforward (000s)
Projects			
New Indoor Aquatics Facility (Note 1)	\$26,499	\$5,204	\$21,296
Regina Revitalization Initiative (Note 2)- Railyard Renewal	\$34,791	\$19,439	\$15,352
11th Avenue Revitalization Project	\$23,609	\$14,538	\$9,071
Geothermal Heating Facility (Note 1)	\$9,616	\$1,186	\$8,430
New Fire Station Development (Station 8)	\$7,986	\$1,148	\$6,838
Wascana Parkway to Highway 1A Loop Ramp	\$6,290	\$0	\$6,290
Programs			
Transit Fleet Replacement	\$34,619	\$11,200	\$23,419
Civic Fleet Replacement	\$27,497	\$20,529	\$6,969
Future Funding			
Debt Funding Held for Future Year Project (Note 3)	\$10,397	\$0	\$10,397
Funding Available for Reallocation (Note 4)	\$9,978	\$0	\$9,978

Note 1 – the Geothermal Heating Facility and the Indoor Aquatics Facility are both part of the total Indoor Aquatic Facility project. The Geothermal Heating Facility is budgeted to be \$28.5 million while the Indoor Aquatic facility has a total project cost of \$285.1 million per *CR25-90 Indoor Aquatic Facility – Design and Cost Options*. This is a multi-year project expected to continue through 2031.

Note 2 – Funding for the Railyard Renewal project will be used to redevelop the former Canadian Pacific (CP) Rail intermodal yard south of Dewdney Avenue, known as “the Yards”, into a new sustainable mixed-use neighbourhood. This is a multi-year project with completion targeted for 2028.

Note 3 – City Council approved \$115 million of borrowing through *CR25-62 Water Network Expansion and Unfunded Development Charge Projects Debt* (CR25-62). \$85 million is related to the Water Network Expansion project and \$30 million is related to Unfunded Development Charge Projects. \$10.3 million of the \$30 million relates to projects that were identified to be debt funded, but have not yet commenced. This funding will be allocated to the appropriate projects per report CR25-62 in 2026 and 2027.

Note 4 – As projects are closed, the funding is transferred to the Funding Available for Reallocation project code. Administration monitors this project and transfers the funds back to source regularly.

Table 3 below shows that the top 10 projects with the largest capital carryforward balances in the Utility Capital Projects/Programs totals \$116.3 million, representing 70.0 per cent of the \$166.1 million total capital carryforward identified in Table 1 above.

Table 3: Top 10 Utility Fund Capital Projects/Programs with Capital Carryforward

General Fund Capital Projects/Programs	Total 2025 Funding Available (000s)	2025 Actual Expense (000s)	2025 Carryforward (000s)
Projects			
Water Network Expansion (Note 1)	\$53,263	\$30,624	\$22,639
Heritage Stormwater Improvements	\$18,950	\$3,636	\$15,314
Al Ritchie Stormwater Improvements	\$15,333	\$2,386	\$12,947
Northwest Regional Wastewater Lift Station	\$11,952	\$148	\$11,803
Speakers Corner Drainage Project	\$12,000	\$933	\$11,067
Wastewater Capacity Upgrades - South Trunk	\$27,588	\$20,352	\$7,236
Wastewater Treatment Plant Expansion	\$5,697	\$258	\$5,439
Programs			
Wastewater Collection Renewal - Integrated	\$18,394	\$6,232	\$12,163

Works			
Water Supply Modification	\$14,663	\$5,726	\$8,937
Water Pumping Station	\$9,144	\$431	\$8,713

Note 1 – \$185 million of the Water Network Expansion project is funded through debt. The project was substantially complete in 2025, with all work expected to be completed in 2026. Upon completion, the project is forecasted to be approximately \$15 million under budget. *Bylaw 2026-3 The Water Network Expansion Project and Unfunded Development Charge Projects Sinking Fund Debenture Amendment Bylaw, 2025*, authorizes the use of excess debenture proceeds to be allocated to the City’s new Indoor Aquatic Facility.

Negative Capital Carryforward

Some projects have a negative capital carryforward balance which occurs when a project is ahead of schedule, has exceeded its allocated budget (either entirely or for that specific year), or when the funding for the project has not been received through expected grants, third-party funding sources or debt. Table 4 below lists the projects and programs that have a negative capital carryforward at December 31, 2025.

Table 4: Negative Capital Carryforward

General Capital Project/Programs with Negative Capital Carryforward	Total 2025 Funding Available (000s)	Total 2025 Actual Expense (000s)	2025 Carryforward (000s)
Projects			
Regina Exhibition Association Limited (REAL) Food & Beverage Services (Note 1)	(\$4,091)	\$0	(\$4,091)
Pacer Baseball Park Relocation (Note 2)	(\$2,439)	\$0	(\$2,439)
Programs			
Athletic Field Restoration	\$320	\$332	(\$12)
Fire Capital Equipment Restoration	\$171	\$177	(\$6)
Parking Meter Replacement Program	\$45	\$48	(\$3)

Note 1 – The \$4 million negative capital carryforward in relation to the REAL Food & Beverage Services project stems from the Mosaic Stadium construction project. The City and REAL are in ongoing discussions regarding the repayment of the \$4 million that was expended for food and beverage assets at Mosaic Stadium.

Note 2 - The Pacer Baseball Park Relocation project has a \$2.4 million negative capital carryforward because the City was anticipating external funding that ultimately was not received.

Capital Governance

Administration is in the process of updating the City's *Capital Governance Policy* to support more effective oversight, decision making and reporting.

DECISION HISTORY & AUTHORITY

On March 17, 2025, City Council considered item *CM25-3 2025 Proposed Budget* and approved the 2025 General Capital Budget, the 2025 Utility Capital Budget and funding of \$11.1 million for projects to be returned to the source of original funding.

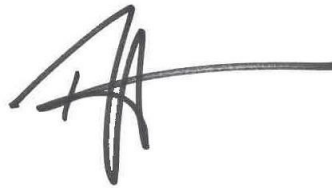
On May 7, 2025, City Council received and filed report *CR25-44 Year-End Capital Expenditure Report*.

Respectfully Submitted,



Jeff May,
Director, Financial Planning & Analysis

Respectfully Submitted,



Daren Anderson,
Chief Financial Officer & Deputy City Manager

Prepared by: Sheena Carrick, Manager, Financial Analysis & Support

ATTACHMENTS

- Appendix A 2025 Year-End General Capital Expenditure
- Appendix B 2025 Year-End Utility Capital Expenditure

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
1	Fleet Street Rail Crossing Improvements	Lighting improvements at the railway crossing.	City Operations	2027	125,000	0	0	125,000	0	125,000	25%	Green	This is a multi-year project, and project was just completed in early 2026. Carryforward will be used to fund the upgrade of lighting at the Fleet Street railway crossing.
2	Transportation Performance Data & Analytics	The City of Regina (City) utilizes data to make decisions when upgrading or enhancing Traffic and Roadway Infrastructure, and the requirement to collect data has increased due to growth, traffic safety standards, and community expectations. This multi-year project is to onboard a new traffic data storage and analytic software to make data more accessible and efficient to use.	City Operations	On-going Program	25,495	108,000	0	133,495	0	133,495	N/A	Green	This is an ongoing program, carryforward will be used in 2026
3	Roadways Concrete Deficiency Repair	Repair concrete deficiencies from previous capital work.	City Operations	2025	275,000	0	0	275,000	0	275,000	100%	Green	Project was started in 2025 and will be completed in 2026.
4	Asphalt Plant Upgrade	Dust Silo Upgrade	City Operations	On-going Program	122,619	100,000	0	222,619	130,307	92,312	N/A	Yellow	Project will be completed in 2026
5	Street Infrastructure Renewal Program (SIRP)	The SIRP developed to manage the City's major roadway network and funds all activities related to maintaining the City of Regina's (City) arterial and collector roadway infrastructure network.	City Operations	On-going Program	2,425,349	9,571,000	(2,355,352)	9,640,997	6,841,016	2,799,981	N/A	Green	Carryforward will be used on contractual payment obligations and completing landscape work in 2026
6	Bridge Infrastructure Renewal Program (BIRP)	The BIRP funds all activities related to maintaining the City's bridge infrastructure network.	City Operations	On-going Program	3,133,271	7,410,000	534,012	11,077,283	10,002,998	1,074,285	N/A	Green	Multi year program and carryforward will offset future engineering contracts
7	New/Enhanced Traffic Controls	This program funds the new traffic signal, pedestrian corridors, signage, lighting, small term growth related traffic improvements, Accessible Pedestrian Signal (APS) and some signal related lighting improvements.	City Operations	On-going Program	3,181,159	1,900,000	309,682	5,390,841	1,120,630	4,270,211	N/A	Green	Carryforward will be used to fund ongoing new traffic infrastructure upgrade projects such as new Traffic Signals, pedestrian corridors, signs, accessible pedestrian signals, pedestrian crossings, detection and other traffic safety projects.
8	Winnipeg Street Bridge	The project includes the construction of new overpass adjacent to existing overpass; modifications/realignments of four existing interchange ramps; addition of a loop ramp in southeast quadrant; three new signalized intersections; relocation of utilities and associated works; and decommissioning of the existing overpass.	City Operations	2026	1,030,611	0	0	1,030,611	85,552	945,059	99%	Green	Carryforward will be used to pave a section of Ring Road due to premature pavement deterioration during Winnipeg Street Bridge construction detours
9	Traffic Infrastructure Renewal	This program funds rehabilitation of traffic infrastructure and replacement of signal & sign assets that are at the end of their life, maintenance etc.	City Operations	On-going Program	689,666	1,000,000	56,882	1,746,548	991,099	755,449	N/A	Green	This is an ongoing program, carryforward will be used to fund rehabilitation of traffic infrastructure and replacement of signal & sign assets that are at the end of their life, maintenance including asset rating and management strategies.
10	Residential Road Renewal Program (RRRP)	The RRRP is in place to improve the condition of the City's existing local roads. In 2015, City Council approved a long-term strategy for residential road renewal that would continue to dedicate one per cent of the mill rate over the next five years (2015-2019) to address the condition of local roads.	City Operations	On-going Program	457,371	14,434,750	2,392,750	17,284,871	11,759,389	5,525,482	N/A	Green	This is an ongoing capital program. Carryforward funds will be used for 2026 projects
11	Concrete Preservation	Concrete/landscape work performed for Street Infrastructure Renewal Program (SIRP) and Residential Road Renewal Program (RRRP).	City Operations	On-going Program	0	0	24,129	24,130	24,129	0	N/A	Green	No carryforward to report
12	Asphalt (AS) Preservation	Paving work performed for Street Infrastructure Renewal Program (SIRP) and Residential Road Renewal Program (RRRP). This account is used monthly to charge to as a placeholder, and Journal Voucher charges to respective programs from there - it is designed to clear out at the end of each month.	City Operations	On-going Program	(0)	0	6,173,431	6,173,431	6,173,431	(0)	N/A	Green	No carryforward to report
13	Pedestrian Connectivity	This program would address the installation of sidewalks and pedestrian connections to only trails and transit locations, focusing on important points that connect our sidewalk network to develop complete neighborhoods, creating better, more active ways to get around. This program is planned for 40 years to complete the 60 km of missing pedestrian infrastructure connecting to transit locations and trails.	City Operations	On-going Program	1,123,726	500,000	0	1,623,726	970,365	653,361	N/A	Green	This is an ongoing capital program, with contracted costs lower than predicted for 2025. All carryforward funds will be used to complete work in 2026.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
14	Ring Road Safety Study	Ring Road Safety Study performed by the consultant, and includes some funding for short to mid-term improvements along Ring Road.	City Operations	2025	51,665	0	(51,665)	0	0	0	100%	Green	Project complete. No carryforward to report
15	Renewal Program-Expressway Lighting	This program fund ongoing expressway rehabilitation of over 1000 expressway lights maintained by the City.	City Operations	On-going Program	295,978	550,000	0	845,978	53,721	792,257	N/A	Green	This is an ongoing capital program. Carryforward funds will be used in 2026 to deliver rehabilitation phase design work and capital construction.
16	Railway Maintenance Program	The purpose of this Railway Crossing Maintenance Program will be to fund the City's portion of road and railway crossing improvements as contractually obligated as per applicable Board Order Agreements.	City Operations	On-going Program	156,632	100,000	0	256,632	162,391	94,241	N/A	Green	This is an ongoing capital program. Carryforward funds will be used in 2026.
17	Traffic Grant Application Projects	The purpose of this grant application program is to execute traffic related projects with approved full or partial grant funding for external parties such as Transport Canada, Saskatchewan Government Insurance (SGI) and other organizations.	City Operations	On-going Program	108,685	0	(48,616)	60,070	0	60,070	N/A	Green	This is a multi-year project. Carryforward will be used for an intersection safety upgrade project.
18	Variable Message Sign (VMS) Additions & Software Upgrades	Installing new VMS and replacing one existing if possible.	City Operations	2026	69,420	0	0	69,420	0	69,420	75%	Green	This is a multi-year project. Carryforward will be used in 2026 to complete the project.
19	Victoria Ave Expressway Lighting Additions	To fund the Expressway lighting addition on Victoria Avenue East between Quance to City limits.	City Operations	2024	200,079	0	(200,079)	0	0	0	100%	Green	Project complete. No carryforward to report
20	Vision Zero	Funding to develop a Vision Zero Framework for the City and initiate an ongoing program for the implementation of safe system policies, projects and solutions with dedicated funding for traffic calming and vulnerable road user safety projects.	City Operations	On-going Program	540,745	1,150,000	140,590	1,831,336	1,097,831	733,505	N/A	Green	This is an ongoing capital program and carryforward funds will be used in 2026.
21	Intersection Flood Level Sensor System	Flood level detection sensor technology installed at underpass. The proposed system includes detection equipment for water level, turning prohibited signs at adjacent intersections, flashing beacons and permanent message boards.	City Operations	2024	(18,818)	0	18,818	(0)	0	(0)	100%	Green	Project complete. No carryforward to report
22	Uninterrupted Power Service (UPS) Replacements & Expansion	Replacement and upgrade of existing UPS units, and expansion to install UPS' at more intersections.	City Operations	On-going Program	100,000	100,000	0	200,000	47,196	152,804	10%	Yellow	This is an ongoing capital program and carryforward funds will be used in 2026.
23	Mandatory Railway Signal Upgrades	For signal and safety improvements required for railway crossings identified by Transport Canada, Canadian National Railway (CN), and Canadian Pacific Railway (CP).	City Operations	On-going Program	520,000	1,040,000	0	1,560,000	207,274	1,352,726	N/A	Green	This is an ongoing capital program and funds will be used to complete planned projects aligned with Transport Canada requirements.
24	Roadway Noise Attenuation Policy	This project is to update the noise policy and model, create specifications, build a pilot wall and return to City Council with a report and updated budget.	City Operations	On-going Program	124,577	0	0	124,577	118,672	5,904	N/A	Green	This is a multi-year project. Carryforward funding to be used to complete the policy and specification requirements.
25	11th Avenue Revitalization Project	The City has started an initiative to revitalize the downtown over the next Seven to 10 years and 11th Avenue has been identified in that plan as it is located in the heart of downtown and is a vital link between our citizens and the business community located downtown. This coupled with a need to upgrade our infrastructure to meet current and future requirements, improve the current poor conditions of the roads and sidewalks and to work collaboratively with external utilities for their necessary upgrades to their assets.	City Operations	2026	1,301,462	17,677,443	4,613,989	23,592,894	14,537,894	9,055,000	60%	Green	This is an ongoing capital project and planned to be complete in 2026.
26	Recycled Materials in Road Construction	Saskatchewan Polytechnic and the University of Regina's research work for use of recycled materials in road construction.	City Operations	2026	100,000	0	0	100,000	30,950	69,050	10%	Yellow	Carryforward funds to be used to complete the project in 2026.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
27	Transit Fleet Replacement	Regular program for the replacement of the transit fleet and paratransit fleet.	City Operations	On-going Program	10,605,783	23,782,000	230,907	34,618,690	11,199,652	23,419,037	N/A	Green	The majority of the carryforward exists as shipment of 13 Electric Buses (\$19 million) occurs in 2026
28	Residential Organics Service	Implementation of the food & yard waste service.	City Operations	On-going Program	2,145,837	0	0	2,145,837	1,878,257	267,579	N/A	Yellow	The new organics processor is expected to assume responsibility for processing in August 2026. The capital funds will be used to continue operating the temporary site at the landfill with support from Sustainable Generations and equipment rental costs.
29	Green Initiative Funding by Asphalt	Funds for green initiatives.	City Operations	On-going Program	32,218	0	10,000	42,218	0	42,218	N/A	Yellow	This is an ongoing capital program and carryforward funds will be used in 2026.
30	Landfill Engineering	Larger landfill engineering projects dealing with infrastructure repair, replacement, or implementation of new infrastructure.	City Operations	On-going Program	87,282	0	0	87,282	43,033	44,249	N/A	Green	Carryforward funds related to vendor contract (aerial survey) that will be extended through 2026.
31	Waste Plan Regina Implementation Plan	Implementation of Waste Plan Regina initiatives.	City Operations	On-going Program	605,213	0	1,000	606,213	124,381	481,833	N/A	Green	Will fund the implementation of the Litter Free Lanes project
32	Landfill Gas Collection	Capital projects related to work pertaining to the landfill gas wellfield.	City Operations	On-going Program	92,014	0	50,000	142,014	87,750	54,263	N/A	Green	This is an ongoing capital program and carryforward funds will be used in 2026.
33	Landfill Annual Infrastructure Renewal	This is an ongoing program to ensure landfill infrastructure which includes roadways, fencing and drainage are maintained to ensure uninterrupted service, safety and regulatory compliance.	City Operations	On-going Program	291,539	305,000	0	596,539	408,092	188,447	n/a	Green	This is an ongoing capital program and carryforward funds will be used in 2026 for ongoing maintenance and upkeep of landfill systems. This includes roads, leachate collections, gas system and south pond.
34	Landfill Gas to Energy Project	Capital projects related to the landfill gas to energy facility.	City Operations	On-going Program	82,950	0	0	82,950	67,232	15,718	N/A	Green	This is an ongoing capital program and carryforward funds will be used in 2026.
35	Solid Waste Master Plan	To review/update the Solid Waste Management Plan since it has been 15 years since the plan was developed.	City Operations	2025	300,000	0	0	300,000	6,350	293,650	5%	Yellow	The Solid Waste Master Plan work was deferred to address the multi-family engagement regarding the food and yard waste requirements. Funding will be used in 2026/2027.
36	3000 Dewdney & 1355 St. John - Phase II	Environmental assessment for two properties. Funds to complete a Phase II Environmental Site Assessment for City owned lands.	City Operations	2025	125,000	0	0	125,000	0	125,000	5%	Yellow	Work postponed until spring 2026 due to higher than expected costs.
37	Landfill Expansion	Capital projects related to ongoing work to obtain approval and start planning for potential landfill expansion within lands east of current landfill facility.	City Operations	2025	977,702	0	(900,157)	77,545	77,545	0	100%	Green	Project complete. No carryforward to report
38	Global Positioning System (GPS) Terminal Replacement	Funds to rehabilitate and maintain the existing Global Positioning System (GPS) Terminal units.	City Operations	On-going Program	20,852	30,000	0	50,852	14,484	36,368	80%	Green	Remaining funds will be used for equipment install in 2026
39	Transfer Station Waste Bin Replacement	Replacement of bins at the transfer station.	City Operations	2024	126,273	0	(37,546)	88,727	88,727	0	100%	Green	Project complete. No carryforward to report
40	Landfill Oil Pit Remediation	Investigate and manage or remediate hydrocarbon impacts at landfill.	City Operations	2027	0	150,000	0	150,000	0	150,000	0%	Yellow	Will be used in 2026
41	Methane Emission Surveys - Mount Pleasant & Current Fleet Street Landfill	Funding for a methane emissions survey of the City's former landfill sign, at Mount Pleasant, and the current operating facility at Fleet Street.	City Operations	2025	0	10,000	0	10,000	0	10,000	100%	Green	This is an ongoing work that is required to meet upcoming environmental regulations. Additional funds available in another account.
42	Five-Year Consultant Fill Plan Update	Five-Year Consultant Fill Plan Update.	City Operations	2026	0	12,500	0	12,500	0	12,500	100%	Green	Project complete and require carryforward to cover final invoicing
43	Collections GPS Software	Routing and maintenance costs.	City Operations	2027	0	30,000	0	30,000	0	30,000	0%	Red	Pilot completed in 2025 and not moving forward with the software. Other options will be explored in 2026.
44	Concrete Crushing Site Relocation	Relocate the concrete crushing site at the landfill to accommodate a future Waste Diversion Station.	City Operations	2026	0	75,000	(75,000)	0	0	0	0%	Green	No carryforward to report
45	Landfill Disaster Debris Plan	Hire a consultant to develop a disaster plan for the Landfill.	City Operations	2026	0	70,000	0	70,000	5,831	64,169	75%	Green	Project to be completed in 2026
46	Shredder for Landfill	Purchase of shredder at the Landfill to reduce the need for a dozer and increase the landfill airspace.	City Operations	2025	0	1,800,000	0	1,800,000	0	1,800,000	90%	Green	Capital Transfer will occur to offset the Loader and Shredder that were expensed in Residential Organics.
47	Curbside Cart Replacement	This represents annual funding to purchase brown bins for new City services and replace damaged carts as well as recycling carts and food and yard waste carts.	City Operations	On-going Program	224,896	430,000	0	654,896	311,969	342,927	N/A	Green	Ongoing Capital Program and carryforward amounts will be used in future years
48	Active Landfill Gas Capture and Use	Active Landfill Gas Capture and Use.	City Operations	2026	0	50,000	(50,000)	0	0	0	0%	Green	No carryforward to report
City Operations Total					31,857,251	82,385,693	10,837,777	125,080,720	68,668,151	56,412,569			
49	Irrigation System Improvements	Repair and replace irrigation systems. 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.	City Planning & Community Services	ongoing Program	8,375	559,500	0	567,875	562,634	5,241	N/A	Green	No additional funding allocated for 2026

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
50	Pathway Asphalt Recapping	Repairing and recapping of park pathways. Funds for the general recapping of Regina's multi-use asphalt pathways to keep them in safe and usable condition. The City maintains almost 100 km of paved pathway.	City Planning & Community Services	ongoing Program	2,726	195,000	0	197,726	174,402	23,324	N/A	Green	No additional funding allocated for 2026
51	Restoration of Water Components Features	Repair water fountain features in detention ponds.	City Planning & Community Services	2025	4,004	0	0	4,004	3,855	149	100%	Green	This can be closed out. This work is complete.
52	Open Space Restoration	Repairing park assets. Capital funding is used to restore or replace deteriorated open space amenities to safe and usable condition.	City Planning & Community Services	ongoing Program	28,163	330,000	85,296	443,459	370,991	72,467	N/A	Green	Carry-Over funds will support priority safety and infrastructure concerns
53	General Allocation-Cemeteries	Monument realignment, road repairs, pruning, concrete work, indoor columbarium, administrative renovations.	City Planning & Community Services	ongoing Program	83,204	130,000	0	213,204	149,293	63,910	N/A	Green	This is an ongoing capital program.
54	Parks & Open Space General Allocation-Golf	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 includes mitigation of water erosion, course restoration and improvements, tree removal and replacement and irrigation systems restoration.	City Planning & Community Services	ongoing Program	152,118	700,000	0	852,118	339,724	512,394	N/A	Green	This is an ongoing capital program.
55	Plant Material Establishment	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.	City Planning & Community Services	ongoing Program	81,187	156,000	0	237,187	164,607	72,580	N/A	Green	This is watering for two to three year old trees following planting. Annual Programs with a yearly budget funding from Service Agreement Fees (SAF) and Tax.
56	Tree Replacement Along Arterials, Buffers and Parks	Funds from this program are used to replace tree vacancies along arterial roads, buffer areas, and parks. Newly planted trees are maintained and watered during the establishment period.	City Planning & Community Services	ongoing Program	79,684	200,000	90,839	370,523	214,754	155,769	N/A	Green	Tree planting is ongoing and is planned into new year. Annual Programs with a yearly budget funding from taxation.
57	City Square Plaza Restoration	Repair pavers, site furniture repairs. This funding is used to restore or replace deteriorated, vandalized or damaged elements or amenities such as paving stone and furniture within the Pat Fiacco Plaza. It is also used to correct deficiencies in the landscaping planning.	City Planning & Community Services	ongoing Program	38,468	0	0	38,468	33,117	5,351	N/A	Green	No additional funding allocated for 2026
58	Pacer Park Tree Enhancement	Pacer Park enhancement.	City Planning & Community Services	2025	65,717	0	0	65,717	33,277	32,440	N/A	Green	This is an ongoing capital project.
59	Boulevard Restoration	Repairing of grass boulevards that have issues on establishment. Funding is for repair and restoration.	City Planning & Community Services	2026	3,719	50,000	0	53,719	13,024	40,695	80%	Green	Use Carry-Over to support small remaining projects.
60	Parks Maintenance - Fleet Equipment Requirements	Purchase of new equipment to assist with new park space coming on line.	City Planning & Community Services	ongoing Program	2,443	135,000	0	137,443	52,747	84,696	N/A	Green	Use Carry-Over to support small equipment needs.
61	Cemetery Software	Purchase and implementation of new cloud based cemetery software.	City Planning & Community Services	2029	130,000	0	0	130,000	0	130,000	0%	Red	Cemetery software was not acquired in 2024. New software provider is much more expensive than originally estimated. Pushed to 2029 with an additional ask of \$150,000 in order to proceed. Cemeteries Administration and Information Technology also do not have the capacity at this time to undertake the project.
62	Golf Murray Dam Repair (Boggy Creek Dam Repair)	Repair a 120-year-old dam located adjacent to the Murray Golf Course. The dam is required to ensure access to water for irrigation purposes and to manage downstream flows. Funding for 2025 will be used for consulting to determine the scope and scale of the repairs needed, funding for 2026 will go towards design work, and the repair work itself will be undertaken in 2027.	City Planning & Community Services	2025	0	500,000	0	500,000	231,970	268,030	N/A	Green	This is an ongoing capital project.
63	Pacer Baseball Park Relocation	Pacer Baseball Park relocation.	City Planning & Community Services	-	(2,438,968)	0	0	(2,438,968)	0	(2,438,968)	100%	Red	Project Completed.
64	Riverside Cemetery Expansion	Project to expand the number of plots available at the Riverside Cemetery to allow space for the next 25 years.	City Planning & Community Services	2025	16,784	0	0	16,784	13,346	3,438	100%	Green	This is an ongoing capital project.
65	Cultural Heritage Consultant	Completion of evaluations for properties on the City's Heritage inventory and review of the Heritage Inventory Policy.	City Planning & Community Services	2026	104,754	50,000	0	154,754	96,188	58,566	80%	Green	This is an ongoing project related to heritage property evaluations and a review of the heritage inventory policy.
66	Downtown Intensification Project	To support shovel ready downtown infrastructure projects that require infrastructure upgrades.	City Planning & Community Services	2030	0	0	1,065,000	1,065,000	0	1,065,000	80%	Green	This is an ongoing capital project.
67	Community Plan Studies	Official Community Plan (OCP) Implementation - Area and Corridor Plan Development and Implementation.	City Planning & Community Services	ongoing Program	359,555	262,500	0	622,055	198,914	423,140	N/A	Green	Funds to be carried forward to continue supporting development and implementation of area and growth plans.
68	Roadways Completion Program	This is an ongoing program to provide low cost transportation infrastructure (signs, ped crossings, markings) along roadways that were constructed in the past five years but missed during the initial review but is warranted.	City Planning & Community Services	ongoing Program	344,854	0	0	344,854	0	344,854	N/A	Green	This is an ongoing program used as required as development progresses in greenfield areas, there is no anticipated end date or project completion.
69	Rapid Housing Funding	These costs are covered from grants from Canada Mortgage and Housing Corporation (CMHC).	City Planning & Community Services	2024	0	0	0	0	0	0	100%	Green	Project Completed.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
70	Rapid Housing Initiative 3	These costs are covered from grants from Canada Mortgage and Housing Corporation (CMHC).	City Planning & Community Services	2026	20,528	0	1,856,711	1,877,239	1,877,239	0	80%	Green	These costs are covered from grants from Canada Mortgage and Housing Corporation (CMHC). This is a construction project that spans multiple years.
71	Backstop Improvements - various	This annual program provides funding for the restoration or decommissioning of ball diamond backstops. Location(s) to be worked on in a given year is determined in part by feedback received from users and spectators.	City Planning & Community Services	ongoing Program	75,685	0	(75,685)	(0)	0	(0)	N/A	Green	Project completed.
72	Crime Prevention Through Environmental Design (CPTED) - Improvements	Funding to be used for Safety concerns in parks. The Crime Prevention Through Environmental Design (CPTED) program is a collaborative approach involving the community, Regina Police Services and Administration to address safety issues and citizen concerns in public recreation spaces.	City Planning & Community Services	ongoing Program	3,094	25,000	0	28,094	28,000	94	N/A	Green	This is an ongoing program to address safety concerns in parks.
73	Park & Playground Condition Assessment	Funds will be used to implement the recommendations of the Parks Master Plan.	City Planning & Community Services	2026	400,000	0	0	400,000	301,079	98,921	71%	Green	Phase one of project complete. Now beginning phase two which includes a contract for data analysis.
74	Parks Master Plan Implementation	Projects related to the implementation of the Parks Master Plan.	City Planning & Community Services	2028	450,368	0	(70,196)	380,172	90,343	289,829	60%	Yellow	Funds in this account will be used over the next four years for site furnishings, park signage and other park/playground priorities aligned with the Parks Master plan.
75	Park Lighting	To add pathway lighting to parks located along the multi-use pathway that are not currently lit, or to parks with safety concerns where Regina Police Service (RPS) believes lighting would contribute to safety of users.	City Planning & Community Services	ongoing Program	0	100,000	0	100,000	0	100,000	60%	Green	Funding will be used to hire an engineer to evaluate park lights that are failing and replace as many as possible.
76	Recreation/Culture Capital Program	Funding to implement the Recreation Master Plan and Cultural Plan.	City Planning & Community Services	ongoing Program	1,351,710	0	0	1,351,710	0	1,351,710	N/A	Green	This is an ongoing capital Program.
77	Solar Lighting Pilot Project	Funding to implement the Recreation Master Plan and Cultural Plan.	City Planning & Community Services	2026	8,000	0	0	8,000	3,180	4,820	80%	Green	This project is a five year pilot project to determine the life expectancy of solar lights vs conventionally powered lights. The funds remaining are to pay to have the company report back each year on any maintenance required for the lights and the current lighting levels of the lights. Reporting period contract to be completed end of 2026.
78	Zone Level Off-Leash Dog Parks	Funding set aside for a southeast dog park.	City Planning & Community Services	2026	227,756	0	(187,298)	40,458	0	40,458	0%	Red	Funding in this account is for Mount Pleasant dog park and a dog park in the southeast. The southeast project was delayed due to an extensive location search. Costs now exceed the original budget. For these reasons these funds are no longer required and should be returned to source.
79	Civic Arts Program	This fund is for the acquisition and maintenance of the civic art collection.	City Planning & Community Services	ongoing Program	655,813	150,000	60,000	865,813	140,663	725,149	N/A	Green	This account supports acquisitions and the upkeep of the Civic Art Collection. Current priorities include a multi-year Missing and Murdered Indigenous Women and Girls (MMIWG) project and digitizing the entire collection, beginning with a photography initiative this year. We're also collaborating with the Scarth Street & Central Loop Trail project teams exploring options for public art. Remaining funds will be carried forward for future use.
80	Partnerships - Recreation & Culture	Funding set aside to contribute to community partnerships in alignment with the Recreation Master Plan.	City Planning & Community Services	ongoing Program	170,000	0	0	170,000	0	170,000	N/A	Yellow	The Partnership Fund was created using funding from the Recreation Culture Capital Plan to have funding available to contribute to potential partnerships brought forward by the community.
81	Skating Loop	Construction of a skating loop to create a winter hub at A.E. Wilson Park.	City Planning & Community Services	2026	365,000	0	0	365,000	0	365,000	0%	Red	This project is delayed due to the South Trunk Main project. Construction has been tendered as part of the larger wastewater trunk main project and construction will begin in 2026, if on budget.
82	Mosaic Stadium General Capital Allocation	Renewal or replacement of building systems, broadcast equipment & digital infrastructure and artificial turf.	City Planning & Community Services	ongoing Program	63,234	2,350,000	0	2,413,234	734,054	1,679,180	N/A	Green	This is on ongoing capital program.
83	Placemaking Initiatives	Funding for vibrancy initiatives.	City Planning & Community Services	ongoing Program	54,502	100,000	(25,000)	129,502	129,000	502	N/A	Green	This is an ongoing project.
84	Baseball Diamond Audit Implementation	Four year project to address deferred capital maintenance issues and improve the quality of the City's 167 ball diamonds.	City Planning & Community Services	2027	741,171	0	0	741,171	164,464	576,707	50%	Yellow	This project is anticipated to take four years to complete as there is too much work to project manage in one year. The work will be done in phases with the simplest work completed first, while the more extensive work is being scheduled through consultation with ball groups. The remaining funds would be spent in 2026 and 2027.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
85	Recreational Infrastructure Program	Funding to implement the Recreation Master Plan and Cultural Plan.	City Planning & Community Services	ongoing Program	40,397	4,321,000	0	4,361,397	0	4,361,397	N/A	Green	This is an ongoing capital Program. These funds have been moved to the Indoor Aquatic Facility.
86	Athletic Field Restoration	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.	City Planning & Community Services	ongoing Program	(5,304)	250,000	75,685	320,381	332,221	(11,840)	N/A	Green	This is an ongoing program.
87	Recreation Equipment	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.	City Planning & Community Services	ongoing Program	44,086	200,000	0	244,086	207,607	36,479	N/A	Green	This is an ongoing program.
88	Regent Par III Golf Course Redevelopment	Project to renovate the Regent Par III to be a neighbourhood recreation hub.	City Planning & Community Services	2027	32,404	0	0	32,404	10,345	22,058	98%	Yellow	This is an ongoing project.
89	Confederation Park Upgrade	Renovation of confederation park.	City Planning & Community Services	2026	16,985	0	0	16,985	0	16,985	100%	Yellow	Remaining funds to be used for work related to the fountain (re-glazing frogs). Timing dependent on artist availability.
90	Playground Replacement and Restoration Program	Funding to renew existing playgrounds. Funds from this program are used to replace playgrounds that are either in poor condition or have little play value as well as to repair synthetic surfacing at playground sites.	City Planning & Community Services	ongoing Program	396,242	1,750,000	0	2,146,242	831,500	1,314,742	N/A	Yellow	Some of these funds are carryforward for Kinsmen Park South that was started in 2025 and will be finished in 2026. Remaining funds are to be used to replace synthetic surfacing at as many damaged locations as possible.
91	Indigenous Ceremony Site	Fund the set-up and operation of the site for the purpose of cultural ceremonies and teachings.	City Planning & Community Services	2029	40,879	634,500	0	675,379	22,480	652,899	30%	Yellow	This is an ongoing project for the development of the Indigenous Ceremony Site, not scheduled for completion until 2028.
92	Māmawēyatitān Athletic Field	Funding to implement site improvements at māmawēyatitān.	City Planning & Community Services	2026	36,123	0	0	36,123	0	36,123	50%	Yellow	Funding is being used to pay for outdoor maintenance renewal at the site. Timing of this work will be dependent on funding available from the other partners.
93	Recreation Facility Plan Refresh	Recreation Facility Plan Funding.	City Planning & Community Services	2026	1,196	0	0	1,196	0	1,196	90%	Yellow	Will be used for honorariums to meet with Elders related to Recreation & Cultural Services projects.
94	Rec Culture Capital Plan Implementation - Indoor Skateboard Park	Funding for Recreation & Culture Capital Plan Implementation - Indoor Skateboard Park.	City Planning & Community Services	ongoing Program	0	155,000	0	155,000	150,000	5,000	N/A	Green	This is an ongoing lease for the indoor skate park.
95	New Cricket Field	Funds will be used to plan and construct a new cricket field to increase the City's capacity to manage demand for field time.	City Planning & Community Services	2028	0	500,000	(499,850)	150	150	(0)	100%	Green	This is an ongoing capital project which is not scheduled for completion until 2028.
96	Rec Culture Capital Plan Implementation - Staff Costs	Recreation & Culture Capital Plan Implementation - Staff Costs.	City Planning & Community Services	ongoing Program	0	289,000	0	289,000	224,342	64,658	N/A	Green	This is an ongoing capital project.
97	Cricket Field Renewal	Projects include renovations to Grassick Park and Douglas Park.	City Planning & Community Services	2027	618,549	0	0	618,549	322,087	296,462	N/A	Yellow	A majority of construction took place for the Grassick Park Cricket Field improvements in 2024, with some additional work carried forward to 2025 was completed in the spring. The total for this work is estimated at \$750,000. The remaining funds will be used to renovate the Douglas Park Field, which is currently in the Provincial Capital Commission (PCC) application approval process.
98	Grandfather Teachings	This project was initiated by the Normanview Residents Group to install an Indigenous cultural learning space at Ken Jenkins Park, where community members can gather, reflect, and learn about Indigenous culture, traditions, and teachings. Construction will include the installation of a seating area with four benches, a painted concrete circle depicting an Indigenous medicine wheel, planting of native trees and shrubs important to Indigenous communities, mulch bed for plants, and installation of an information board.	City Planning & Community Services	2025	39,570	0	31,079	70,649	59,484	11,166	100%	Green	A partnership project with the Normanview Residents Group for the installation of an Indigenous project related to Reconciliation. Any remaining funds will be returned to the Community Association.
99	Upgrades to NEST Shelter	To complete repairs required to renovate the entrance at the temporary emergency shelter located at 2400-13th Avenue, Regina.	City Planning & Community Services	2025	(50,751)	0	399,470	348,719	335,347	13,372	75%	Green	The project capital expenses and carryforward amounts will be funded by the Saskatchewan Housing Corporation grant for \$100,000 and \$300,000 from the Emergency Shelter budget in facilities.
100	New Beginnings Emergency Homeless Shelter	Regina Treaty/Status Indian Services (RTSIS) led, Emergency Shelter, operated at the Nest. For the most part, costs are operational.	City Planning & Community Services	2025	3,000,000	0	674,060	3,674,059	3,674,060	(0)	80%	Green	Project was completed in 2025.
101	Scarth Street Rehabilitation Project	This project involves design, construction and preparation for programming to activate and revitalize the Mall on Scarth Street.	City Planning & Community Services	2027	722,852	0	0	722,852	97,619	625,233	30%	Green	Work in 2025 was focused on developing a functional plan that will inform detailed design in the future.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
102	Corporate Asset Management Reporting & Planning (CAMP)	This project is the development of Asset Management Plans forming the Corporate Asset Management Plan project. Funding is primarily required for consulting support and associated plan expenses. Current funding is to develop asset management plans for Water, Wastewater, Drainage and Transportation.	City Planning & Community Services	2026	103,421	0	0	103,421	101,470	1,951	35%	Green	Project underway with expenditures occurring to advance the work and anticipated completion in 2026, fully utilizing available funding. Forecasted spend includes other sources including capital allocation resulting in the appearance of a negative carryforward. This negative value however is offset by other approved sources.
103	Saskatchewan Drive Functional Study- Lewvan Drive to Airport	Functional design of Saskatchewan Drive from Lewvan Drive to west of Campbell Street, including Lewvan Drive Flyover, Wascana Creek Crossing and access locations including a railway crossing at Campbell Street, identification of property needs.	City Planning & Community Services	2026	191,185	0	0	191,185	97,881	93,305	70%	Green	This project will be completed in 2026.
104	Geospatial Sustainable Technology & Growth	Purchase of new survey equipment, software and consulting services to support the Geospatial program.	City Planning & Community Services	ongoing Program	70,554	84,000	0	154,554	8,209	146,345	N/A	Yellow	This is an ongoing program delivering several projects. The remaining 2024 Budget is to be spent in 2026. 9/28/2025 - Request for Information (RFI) completed for Unmanned Aerial Vehicle (UAV) hardware and Request for Proposal (RFP) underway, Technology Virtual Machine (VM) Server for data processing delayed to be invoiced later this year. Survey equipment replacement needed to support maintenance and construction activity.
105	Prince of Wales Pathways-Wascana Gate South to Arens Road	Upgrading the gravel path to a paved surface. Funding to upgrade the existing crusher dust pathway along Prince of Wales Drive from Wascana Gate South to Arens Road.	City Planning & Community Services	2025	620,373	250,000	0	870,373	665,781	204,592	98%	Green	This is an ongoing project that is expected to be fully completed in 2025.
106	Central Loop Trail - (Catalyst Pathway)	\$3 million investment for a non-vehicular trail system that supports the connectivity within City Centre supporting improved safety, improved use, connecting civic infrastructure and delivering a vibrant multi-modal transit upgrade for the community.	City Planning & Community Services	2034	(109,287)	0	1,020,000	910,713	94,269	816,444	40%	Green	A high-level design report outlining the vision for the Central Loop Trail will be completed in 2026. Detailed design is planned for 2027 and construction for phase one is anticipated to occur between 2028 and 2029.
107	On-Street Bike Lanes & Multi-Use Pathways	Funding for this program includes the design and construction of on-street bikeways and multi-use pathways in existing areas throughout Regina. This will be an ongoing program aimed at meeting the sustainable transportation goals identified in the Official Community Plan and the Transportation Master Plan.	City Planning & Community Services	ongoing Program	58,357	450,000	0	508,357	118,894	389,463	N/A	Green	The is an ongoing program to expand the cycling network as per the Transportation Master Plan. Conceptual and functional design for a portion of College Avenue is currently in progress, with detailed design anticipated in 2027 and construction planned for 2028.
108	Saskatchewan Drive Functional - Airport to West Regina Bypass	Functional design of Saskatchewan Drive north of the airport to West Bypass, including Courtney Street flyover at Canadian Pacific (CP) railway .	City Planning & Community Services	2026	59,073	0	0	59,073	5,936	53,138	90%	Yellow	The bulk of this project is to be completed in 2026. External delays and coordination with Transport Canada will push the project completion to 2027 or later.
109	Saskatchewan Drive Corridor Plan and Coordination Initiative	This project addresses aging infrastructure, heavy traffic, and unsafe pedestrian areas. It aims to transform Saskatchewan Drive into a beautiful Grand Avenue, offering improved function, safety, connectivity, and land use for a multimodal community.	City Planning & Community Services	2026	6,127,031	0	0	6,127,031	1,106	6,125,925	50%	Yellow	There is carryforward on this planning project due to ongoing negotiations for land acquisition.
110	City - Wide Travel Survey	The City-Wide Travel Survey was recommended by the Transportation Mater Plan (TMP) and forms the basis of tracking progress as well as modelling for congestion and transportation systems across Regina.	City Planning & Community Services	2025	67,890	0	0	67,890	55,261	12,628	100%	Green	This project is complete. Capital carryforward can be returned to source.
111	Wascana Parkway to Highway 1A Loop Ramp	Improving traffic flow on Highway No.1A northbound by installing a loop ramp from eastbound Wascana Parkway.	City Planning & Community Services	2027	6,289,612	0	0	6,289,612	0	6,289,612	4%	Green	Construction planned for 2027.
112	Wascana Parkway to Prince of Wales Drive Extension	This project is the Public and Stakeholder Engagement, Functional Design, Noise Analysis and Mitigative Measures, Costing and Property Acquisition of the Wascana Parkway to Prince of Wales Drive corridor. The need for this project was identified in the Transportation Mater Plan (TMP) and verified in the Arcola Avenue Functional.	City Planning & Community Services	2035	2,249,854	0	0	2,249,854	0	2,249,854	0%	Green	This project which will commence in 2026 and is anticipated to take 1 year to complete.
113	Road Network Improvements Property Purchase	Program for property purchases required for growth driven road network improvements and expansions.	City Planning & Community Services	ongoing Program	751,863	500,000	0	1,251,863	11,125	1,240,739	N/A	Green	This is an annual program. Expenses cover the cost of purchasing lands for future transportation projects. Any unused funds this year will be spent in subsequent years.
114	External Utility Driven Infrastructure Projects	This program collaborates with external utility companies to manage surface rehabilitation and underground relocations resulting from their work, with a focus on full cost recovery through invoicing.	City Planning & Community Services	ongoing Program	(74,282)	0	461,317	387,035	235,295	151,740	N/A	Green	This is a cost recover service provided to SaskPower. Once project is complete, the cost will be reimbursed by SaskPower Corporation.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
115	Ring Road Rail Grade Crossing Relocation-Prelim Design	The project is to explore and prepare a Preliminary Design of the proposed Rail Relocation concept to remove the grade crossings at Ring Road as identified in the 2019 Feasibility Study. The goal of the project is to define a relocation solution that is safe, operationally viable and in the best interests of the City and the affected railway companies.	City Planning & Community Services	2026	1,658,580	0	(1,367,974)	290,606	127,210	163,396	94%	Red	Preliminary Design work is substantially complete. Project is ongoing with stakeholder engagement towards providing a report to a Committee of City Council. Engagement delays has resulted in an overall project schedule delay. Funding required to advance detailed design and delivery of the initiative is not secured.
116	Prince of Wales-Jenkins Drive to Highway 46	This project covers the design and construction phases to rebuild Prince of Wales Drive between Jenkins Drive and Highway 46.	City Planning & Community Services	2027	861,326	0	0	861,326	336,517	524,809	15%	Yellow	Design being completed in 2025/26 for planned construction in 2027.
117	Ring Road Widening-Ross Avenue to Dewdney Avenue	Adding a third lane on both directions of Ring Road from Ross Ave to Dewdney Avenue, including drainage repair, ramp resurfacing. A scope change is underway to add expressway lighting. An in-house noise analysis will be completed	City Planning & Community Services	2027	3,244,707	0	0	3,244,707	242	3,244,466	10%	Yellow	Construction deferred until 2028 after Prince of Wales reconstruction Jenkins Dr to highway 46.
118	Transportation Master Plan Update	The Plan was approved by City Council on May 29,2017. This comprehensive, multi-modal transportation policy and planning document will shape Regina's transportation system for the next 25 years in order to support the mobility needs of it's residents, businesses and visitors.	City Planning & Community Services	2027	57,705	400,000	0	457,705	(111)	457,816	10%	Green	The 10-year update of the Transportation Master Plan is underway and is planned to be completed in 2027.
119	Intersection Capacity Upgrades	This program delivers intersection capacity upgrades that are required as a result of growth.	City Planning & Community Services	ongoing Program	696,502	700,000	175,000	1,571,502	133,086	1,438,416	N/A	Green	This is an ongoing program for intersection capacity improvements related to growth. Funds not spent in 2025 will be spent this year and in subsequent years.
120	Pinkie Road Upgrade - Sherwood Drive to Dewdney Avenue	This project will upgrade Pinkie Road, transforming it from a gravel road to a paved one to handle increased traffic and improve safety.	City Planning & Community Services	2025	3,021,114	0	0	3,021,114	614,711	2,406,403	95%	Green	Majority of project completed in 2024 with some outstanding work to completed in 2025/26.
121	Fleet Street and McDonald Street - Intersection Improvements	Improving the Fleet Street and McDonald Street intersection by adding turning lanes, upgrading traffic signals and street lighting, and repaving the existing roadway.	City Planning & Community Services	2026	959,599	700,000	(3,996)	1,655,603	36,952	1,618,651	10%	Yellow	Construction deferred until 2027.
122	Arcola Avenue Intersection Improvements	This project is a continuation of the Arcola Corridor Study for improvements at several intersections along Arcola Avenue from Park Street to Chuka Boulevard.	City Planning & Community Services	2028	1,224,668	800,000	0	2,024,668	21,851	2,002,816	1%	Yellow	Multi-year project with a phased construction approach. Detailed Design is ongoing.
123	Sask Drive Corridor Improvements (Phase I - Heritage)	This project addresses aging infrastructure, heavy traffic, and unsafe pedestrian areas. It aims to transform Saskatchewan Drive into a beautiful Grand Avenue, offering improved function, safety, connectivity, and land use for a multimodal community.	City Planning & Community Services	2028	1,979,614	0	(8,737)	1,970,877	265,990	1,704,887	60%	Green	Ongoing consulting services with design work progressing over multiple years. Construction completion is anticipated in 2027 to 2028.
124	Assiniboine Avenue Northbound On-Ramp	This project will build a Northbound On-Ramp from Assiniboine Avenue to Ring Road. This was identified as a priority in the Transportation Master Plan.	City Planning & Community Services	2026	0	400,000	0	400,000	85,874	314,126	50%	Green	The remaining budget will be spent on design work and tendering, which will be completed in 2026, as well as engineering services during construction in a future year.
125	Northwest Regina Transportation Network Study	This funding goes towards hiring consultants to conduct this study, which will provide planning direction and clarity of projects to support future transportation requirements in the northwest sector of the City.	City Planning & Community Services	2026	0	700,000	0	700,000	0	700,000	5%	Green	This project is expected to be completed by mid-2026. This project will inform the Transportation Master Plan Update which is underway and is planned to be completed in 2027.
126	Traffic Model Modernization	This funding goes towards hiring consultants to update the transportation model that is used regularly to perform traffic analysis.	City Planning & Community Services	2026	0	170,000	0	170,000	73,650	96,350	20%	Green	This project is expected to be completed in 2026. This project will inform the Transportation Master Plan Update which is underway and is planned to be completed in 2027.
127	Complete Streets Framework Development	This funding goes towards hiring consultants to develop Complete Streets guidelines for new growth or for improvements to existing infrastructure.	City Planning & Community Services	2026	0	300,000	0	300,000	0	300,000	15%	Green	This project is ongoing and is expected to be complete in fall of 2026.
128	Campbell Street Reconstruction for Simpson Avenue to Abulet	This funding goes towards design to support the upgrading of Campbell Street from a gravel roadway to a paved roadway.	City Planning & Community Services	2026	0	200,000	0	200,000	0	200,000	20%	Green	Design being completed in 2025/26 for planned construction in 2027.
City Planning & Community Services Total					38,696,333	19,746,500	3,755,722	62,198,555	15,479,307	46,719,248			
129	Corporate Advertising	Funding for Regina.ca redesign project.	Communications, Service Regina & Tourism	2025	251,974	0	0	251,974	0	251,974	10%	Green	This funding will be combined with Customer Relationship Management project and managed centrally out of Customer Relationship Management.
Communications, Service Regina & Tourism Total					251,974	0	0	251,974	0	251,974			
130	Bus Shelter Upgrades	These funds are used annually to improve and maintain transit shelters as well as add or relocate shelters depending on modifications to the City's transit routes.	Corporate Services	On-going Program	228,574	250,000	0	478,574	304,367	174,208	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
131	Regina Police Service Facilities Renewal Project	This project is the implementation of a campus facility solution to meet current and future programming requirements of the Regina Police Service.	Corporate Services	2026	(1,857,276)	2,600,000	0	742,724	275,355	467,369	95%	Green	Project has received multi-year funding approval. The project will be completed in 2026 and will utilize all funding approved.
132	RPS - Second Floor Renovation	This project is for the design work for the 2nd floor of the Regina Polica Headquarters	Corporate Services	2026	0	0	650,000	650,000	324,509	325,491	66%	Green	This is an ongoing capital project. The carryforward funding will be spent in 2026.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
133	Corporate Facilities Recycling	Replacement of waste bins at City owned and operated spaces.	Corporate Services	On-going Program	20,277	13,000	0	33,277	1,697	31,580	N/A	Green	This is an ongoing capital program. Replacement and addition recycling bins will occur in 2026.
134	Civic Fleet Replacement	Funds from this program are used for the replacement of civic fleet assets that have completed or exceeded their economic service life.	Corporate Services	On-going Program	6,511,638	22,124,000	(1,138,181)	27,497,457	20,528,954	6,968,503	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
135	Small Tools Replacement	Funds from this program are used for the scheduled replacement of small tools.	Corporate Services	On-going Program	58,995	99,000	36,210	194,205	174,735	19,471	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
136	Fire Fleet Replacement	Funds from this program are used for the replacement of frontline fire apparatus and support vehicle assets that have reached or exceeded their economic life.	Corporate Services	On-going Program	3,427,430	2,250,000	405	5,677,835	3,213,596	2,464,239	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
137	Cemetery Facilities Asset Management	This funding is allocated to cemetery facilities to maintain the integrity of the facility systems so that the City programs and operations can continue to operate effectively.	Corporate Services	On-going Program	60,757	10,000	0	70,757	62,873	7,883	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
138	Outdoor Boarded Rink Redevelopment	This program funding supports the renewal of one outdoor boarded rink site per year. These sites require foundation, lighting and electrical upgrades in conjunction with complete board replacement. Rehabilitating these sites will allow City programs and operations to continue to effectively operate the 22 boarded rink sites with adjacent pleasure skating rinks located around the City.	Corporate Services	On-going Program	580,950	730,000	0	1,310,950	1,297,565	13,385	N/A	Green	This is an ongoing annual program.
139	Parks and Facilities Yard Development	The construction of a new Trade Shop with shop space, office space and staff support areas, as well as, a new storage building for cold and heated vehicle and equipment storage.	Corporate Services	Completed	59,620	0	(59,620)	0	0	0	100%	Green	Project complete.
140	Golf Course Facilities Asset Management	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.	Corporate Services	On-going Program	290,596	100,000	0	390,596	2,080	388,517	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
141	Office Furniture for New Full Time Equivalents	This program funds the set-up of office space for new City employees.	Corporate Services	On-going Program	6,990	100,000	0	106,990	99,032	7,958	N/A	Green	This is an ongoing program.
142	Employee Parking Lot Asset Management	This funding is allocated from the employee parking reserve (non-City Hall) to provide for the long-term sustainability of employee provided parking lots. The work includes new asphalt, paving overlays, lighting and fencing at parking sites other than City Hall.	Corporate Services	On-going Program	657,511	500,000	0	1,157,511	910,813	246,697	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
143	Facilities Asset Management	This program involves allocating funding to key facilities for projects identified in the Facilities capital planning program and other condition assessments. Projects include roof replacements, structural, architectural, mechanical, electrical and code or safety requirements in order to maintain the integrity of the facility systems such that the City programs and services can continue to be delivered.	Corporate Services	On-going Program	8,514,924	9,934,209	15,248	18,464,382	16,112,442	2,351,940	N/A	Green	The carryforward amount relates to multi-year projects that were initiated in 2025 and will be completed in 2026.
144	City Operations - Landfill Facility	The new facility includes an administration area, heated storage for the solid waste collection trucks and landfill equipment, repair bays and training space for Fleet, recycling and solid waste cart storage and repair, a wash bay and new fuel island.	Corporate Services	2025	322,730	0	0	322,730	2,885	319,846	98%	Green	Project will be completed in 2026 and will utilize all funding identified.
145	Tennis and Pickleball Court Development	This is a multi-year program to redevelop existing tennis and pickleball court sites to ensure that service levels are maintained. Funding identified is sufficient to typically complete two upgrades per year.	Corporate Services	On-going Program	454,963	200,000	0	654,963	600,335	54,628	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
146	Facilities Workspace Improvement Program	This program funds City workspace improvements to improve employee engagement and business efficiency, enhance workflow, collaboration and team dynamics.	Corporate Services	On-going Program	265,985	100,000	0	365,985	83,058	282,926	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
147	Facilities Security Program	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.	Corporate Services	On-going Program	99,262	218,000	0	317,262	80,044	237,218	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
148	Transit Maintenance Garage Relocation	The project involves the construction of a new Transit Fleet Maintenance Facility co-located with the current Transit Operations Centre on Winnipeg Street.	Corporate Services	2025	80,403	0	0	80,403	70,238	10,165	100%	Green	Project will be completed in 2026 and will utilize all remaining funding .
149	Municipal Justice Building Redevelopment	Municipal Justice building redevelopment.	Corporate Services	2025	25,528	0	0	25,528	(6,972)	32,500	99%	Green	Project will be completed in spring 2026 and will utilize all remaining funding .
150	Office Space Renovations	Corporate office space upgrades.	Corporate Services	On-going Program	0	0	0	0	0	0	N/A	Green	Ongoing capital program with funding identified in future years.
151	Maple Leaf and Wascana Pool Redevelopment	Funds of this project will be used to design and construct Maple Leaf and Wascana pools.	Corporate Services	2025	15,103	0	0	15,103	14,834	270	99%	Green	Project complete.
152	Recreation Facility Program and Accessibility Improvements	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.	Corporate Services	On-going Program	238,936	200,000	0	438,936	399,323	39,613	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
153	New Indoor Aquatics Facility	The new indoor aquatics facility will replace and enhance the amenities offered at the aging Lawson Aquatic Centre. The new space will deliver on Regina's top recreational priority from the 2019 Recreational Master Plan, and it will meet National competition standards, include a significant leisure aquatic component. The project will have modern community spaces, amenities and change rooms to support a multi-functional, inclusive, accessible and sustainable facility.	Corporate Services	2029	8,150,392	18,349,000	0	26,499,392	5,203,501	21,295,891	5%	Yellow	Design is currently underway and a construction manager is in place. The first works package will be issued this summer with construction expected to begin in the third quarter of 2025. The total project cost for the Indoor Aquatics Facility (IAF) is \$285.1 million.
154	500 Arcola - Decommissioning	Funding for this project covers the decommissioning of the Solid Waste container shop located at 500 Arcola, which has exceeded its useful life and is no longer required to support City operations following the completion of the new Waste Management Centre.	Corporate Services	2025	306,147	0	(229,508)	76,638	76,638	0	100%	Green	Project complete.
155	Parks Sub-Depots and Mount Pleasant Support Facilities	Funding for the replacement and renovations of existing support facilities to maximize community use.	Corporate Services	2026	3,102,114	400,000	0	3,502,114	161,313	3,340,802	10%	Yellow	The carryforward funding identified is a result of the ongoing discussions on the future of Currie Field and Red Sox long-term plans. Project will be proceeding with construction starting in the summer of 2026.
156	Douglas Park Pickleball Facility	The development of a new outdoor 12 court pickleball facility located in Douglas Park.	Corporate Services	Completed	(555)	0	555	0	(97,233)	97,233	100%	Green	Project complete.
157	Downtown Accessible Washroom	Through this projects, a new accessible public washroom will be installed in the existing Welcome Centre Pavilion which is located in the northwest corner of Victoria Park.	Corporate Services	2026	23,894	0	0	23,894	9,550	14,344	99%	Green	Project will be completed in spring of 2026.
158	Northeast Community Center	Replacement of the North East Community Operated Centre.	Corporate Services	2026	2,410,229	0	0	2,410,229	1,968,187	442,041	95%	Green	Multi-year project carryforward is committed and will be spent in early 2026.
159	City Hall Parkade Improvements	Funding is allocated from the employee parking reserve (City Hall) to provide for the long-term sustainability of the parkade. The work includes new asphalt membrane repairs, lighting, ramp heating systems, electrified receptacle infrastructure and concrete repairs.	Corporate Services	On-going Program	146,650	150,000	0	296,650	25,454	271,196	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
160	New Fire Station Development (Station 8)	Design and construction of a new fire station in the southeast.	Corporate Services	2027	1,655,538	6,330,000	0	7,985,538	1,147,741	6,837,797	5%	Green	This is a multi-year project that is on-track for completion in 2027.
161	Renewable Regina 2050-Facilities Upgrades	Funding for upgrades to City-owned facilities with a focus on reducing utility consumption and Green House Gas (GHG) emissions consistent with the energy and sustainability framework.	Corporate Services	On-going Program	269,460	400,000	(555)	668,905	475,977	192,928	N/A	Green	This is an ongoing program. The carryforward funding will be used with the 2026 funding and spent in 2026.
162	Salt and Sand Building	Construction of a new and larger salt and sand storage building to meet long term needs of Roadways and Transportation and the efficient production of salt and sand.	Corporate Services	2025	671,434	0	0	671,434	512,777	158,657	90%	Green	Carryforward is committed and will be spent in early 2026.
163	Facility Upgrades to Support Bus Electrification	Funding for the upgrade of the transit operations center to support the operation of electric buses.	Corporate Services	2026	17,232,398	3,275,000	0	20,507,398	14,568,508	5,938,890	65%	Green	This is a multi-year project that is on-track for completion in 2026.
164	Transit Downtown Facility Development	Funding for the development of expanded transit shelters in the downtown.	Corporate Services	Completed	1,070,000	0	(1,070,000)	0	0	0	TBD	Green	This funding has been reallocated as a result of other downtown work.
165	Geothermal Heating Facility	Development of a facility that will be used to heat the new Indoor Aquatic Facility.	Corporate Services	2029	611,298	9,005,000	0	9,616,298	1,185,930	8,430,368	5%%	Green	This is a multi-year project that is on-track for completion.
166	Fire Station Upgrades	Construction of a separate space for the storage of turnout gear at Fire Hall No. 7 and the replacement of extractors used to service firefighter's turnout gear.	Corporate Services	Completed	(4,751)	0	4,752	0	0	0	100%	Green	Project complete.
167	Recreation Facility Accessibility Improvements (Adapted Recreation)	Recreation facility accessibility improvements.	Corporate Services	On-going Program	932,048	175,000	0	1,107,048	252,264	854,784	N/A	Green	This is an ongoing program. Most of the remaining carryforward funding was committed in 2025 and will be spent in early 2026.
168	Parks Maintenance Sub-Depot Dev-South East	Funds for this project are for the purchase of land and detailed design of a Parks sub-depot building in the expanding South area of the City, bringing equipment and labor closer to the work areas to ensure efficient service delivery across the City.	Corporate Services	2026	625,000	0	0	625,000	0	625,000	0%	Yellow	This funding is for the land purchase for a new Parks Sub Depot in the south east that is anticipated to be secured in 2026.
169	New Fire Station Development (Station 9)	Funds for the purchase of land, design, and construction of a fire station in the southwest.	Corporate Services	2030	1,950,000	0	0	1,950,000	0	1,950,000	0%	Yellow	This funding is for the land purchase for a new Fire Station that is anticipated to be secured in 2026.
170	Harbour Landing Community Space	2024 funding is intended to fund a community space in the new Harbour Landing Elementary School.	Corporate Services	2027	1,340,000	884,000	0	2,224,000	0	2,224,000	5%	Green	This is a multi-year project that will be completed by fall of 2027.
171	Douglas Park Track Resurfacing	Renewal work to extend the life of the current track.	Corporate Services	Completed	153,157	0	(153,157)	0	0	0	100%	Green	Project complete.
172	Charging Infrastructure	Establish vehicle charging infrastructure for the first steps of the replacement of the light vehicle fleet with electric vehicles.	Corporate Services	2026	1,258,944	0	0	1,258,944	9,330	1,249,614	15%	Green	This is an ongoing project, with a grant awarded complete charger installation in 2026.
173	Operational Yard Facility Master Plan	This funding is to update the overall plan for City facilities across the city. This includes how to address growth, sustainability and renewal of existing City facilities.	Corporate Services	2026	0	188,000	63,000	251,000	0	251,000	0%	Green	This is a multi-year study that is anticipated to be completed in late 2026.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
174	Storage building at a new training site	Storage building and shelter at new training site for year-round training events.	Corporate Services	2026	0	400,000	0	400,000	0	400,000	0%	Green	This project is for the development of a new storage building at the new training site for year-round training events. This building will be completed by the end of 2026.
175	Four Post Hoist for Waste Management Centre	Four post hoist for Waste Management Centre. The addition of hoists will increase efficiency in the light equipment shop allowing for quicker repairs and improved uptime of the vehicles serviced from this location.	Corporate Services	2,025	0	60,000	(642)	59,358	59,358	0	100%	Green	Project complete.
176	Parking lot at Fire Station 4	Update to parking lot at Fire Station 4.	Corporate Services	2025	0	150,000	0	150,000	144,087	5,913	80%	Green	Project is complete.
177	Safety Software Solution	The safety management system is an enterprise wide software solution that will enhance the application and tracking of essential workplace health and safety activities. Focusing on workplace incidents and investigations, claims management, hazard and risk assessments site inspections and safety audit applications.	Corporate Services	2024	(23,700)	0	0	(23,700)	(23,700)	0	100%	Green	Project completed.
178	Customer Relationship Management (CRM) Solution	The Customer Relationship Management (CRM) Solution project will modernize our interactions with Regina citizens by implementing a new solution to increase and enhance citizen engagement for services offered by the City.	Corporate Services	2026	1,064,913	1,500,000	83,535	2,648,448	558,472	2,089,975	40%	Green	This is a multi-year project anticipated to have Phase One implementation complete by fourth quarter 2026.
179	Business Transformation	Business Transformation Program was established to focus on the modernization of Corporate Services systems.	Corporate Services	2025	0	0	0	0	0	0	100%	Green	Project completed.
180	Technology Sustainable Infrastructure	This is a capital program focused on the renewal and replacement of existing Technology infrastructure deployed throughout the City.	Corporate Services	On-going Program	0	225,000	468,860	693,860	540,392	153,468	N/A	Green	This is a capital program for replacement of technology infrastructure. Technology typically follows a rolling five year cycle for the replacement of equipment, so capital carryforward can occur based on budgeted needs from year to year.
181	Technology Growth	This is a capital program focused on the growth and implementation of new Technology throughout the City.	Corporate Services	On-going Program	292,718	225,000	0	517,718	164,837	352,881	N/A	Green	This is a capital program for the ongoing growth of technology across the organization. Purchases are planned over multiple years, so carryforward is based on expected future years spending.
182	Licensing and Enforcement Software	This project is to implement modules in the City View application to support business licensing and bylaw enforcement.	Corporate Services	2025	79,191	0	(83,535)	(4,344)	(4,344)	0	100%	Green	This project is now complete. Remaining funds which were intended for bylaw enforcement were transferred to Customer Relationship Management project as bylaw enforcement will be done in that system.
183	Implementation of Planning & Building Software	Implementation of City View application for use of managing Building permits and bylaw enforcement related to permits.	Corporate Services	2025	140,020	0	(138,843)	1,177	1,177	(0)	100%	Green	Project completed and carryforward returned to General Fund Reserve.
184	Corporate Telematics Program	This program focuses on equipping telematics equipment and tools on the City's fleet equipment. This can include sensors, cameras, and software related to managing the City's Telematics program.	Corporate Services	On-going Program	381,214	0	0	381,214	27,353	353,861	N/A	Green	This is a capital program for the ongoing growth of leveraging Telematics in the organization. Use of the funds will continue over a number of years as new use cases are identified.
185	Tax and Assessment Suite (TAS) Modernization	Modernize the Tax and Assessment Suite (TAS) application by shifting from Oracle Forms to a .NET Framework.	Corporate Services	2026	173,790	0	0	173,790	128,431	45,359	70%	Green	This has been a multi-year project with funding provided in previous years. 2025 carryforward is related to ongoing funding of resources to dedicate to the project. The modernization continues to move forward, and the remaining budget amounts are expected to be utilized (via resourcing) by the end of 2026.
186	Enterprise Business Suite (EBS) 12.2 Upgrade	Upgrade and modernize the Oracle Enterprise Business Suite (EBS) Enterprise Resource Planning (ERP). EBS is the City's major financial application that supports financial, procurement and human resources functions. These funds will be used for resources to implement an upgrade to the system to increase efficiency and effectiveness.	Corporate Services	2026	1,461,044	0	0	1,461,044	561,185	899,859	30%	Yellow	This is a multi-phase project (over multiple years), so work will continue and focus on increasing functionality, process improvement, and additional module installation/implementation.
187	Next Generation 9-1-1	This is project required to modernize Fire's ability to manage updates to Canadian Radio-television and Telecommunications Commission (CRTC) mandated changes to 911 protocols. This includes upgrading the Dispatch software, upgrading phone lines/connections, and working with Regina Police Services.	Corporate Services	2025	280,743	100,000	0	380,743	62,464	318,279	75%	Yellow	This is a project being conducted jointly with Regina Police Services (RPS). The City transfers money to RPS as milestones are achieved. Carryforward amounts are expected as expenses are incurred as milestones are achieved up to the go live date in Q4 of 2026.
188	Transit On-Demand Software	This is the software fee to implement transit on demand zones in the industrial and north ends of the City. This was pushed to 2025 during the 2024 budget cycle.	Corporate Services	2026	50,000	0	(50,000)	0	0	0	0%	Green	This project was not approved in 2025. This amount was returned to source as part of funding for the 2025 Budget.
189	Election Management Software Solution	Software procured to facilitate the 2024 municipal election.	Corporate Services	2024	0	0	0	0	0	0	0%	Green	Project complete.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
190	Oracle Work and Asset Management (WAM) Replacement Project	WAM is end of life and in need of replacement/upgrade. As part of that, this presents an opportunity to pursue significant enhancements, process improvements, and solution consolidation by leveraging this solutions more broadly than we currently do.	Corporate Services	2026	300,000	1,100,000	0	1,400,000	59,702	1,340,298	5%	Yellow	Carryforward funding is for consultation and a Business Value Assessment. Results from the engagement will determine if changes are needed to the 2025 and 2026 Budget submissions. The remaining and future funding will be focused on resources, implementation partner and software costs.
191	Henry Baker Hall – Audio-Visual	The audio-visual equipment in Henry Baker Hall will reach the end of its life in 2026 and therefore needs replacement in 2025 prior to failure.	Corporate Services	2026	0	300,000	0	300,000	132,159	167,841	0%	Green	Project to replace and update the Audio/Visual equipment in Henry Baker Hall. Carryforward is related to work not yet completed at end of 2025. Remaining funds will be allocated in the first quarter 2026.
Corporate Services Total					66,167,226	82,644,209	(1,601,476)	147,209,959	72,463,274	74,746,685			
192	Regina Exhibition Association Limited (REAL) / EVRAZ Food & Beverage Services	Stadium Food & Beverage to be repaid by REAL.	Financial Strategy & Sustainability	On-going Program	(4,091,430)	0	0	(4,091,430)	0	(4,091,430)	100%	Red	Per the Operating and Maintenance Agreement; to date a total of \$4.1 million is outstanding for the food and beverage equipment component of the Mosaic Stadium Construction project. Funding currently in discussion.
193	Debt Funding Held for Future Year Project	The City issued \$30 million in debt related to several Service Agreement Fees projects. The project balance represents debt associated with future-year budgets for projects A1021, F1129, U7068, and A1113. Each year, the approved annual funding will be transferred from this project to the respective projects listed above.	Financial Strategy & Sustainability	2027	0	0	10,397,000	10,397,000	0	10,397,000	N/A	Green	Ongoing capital program
194	Hyperion Upgrade	Funding to upgrade Oracle Hyperion Planning to the current vendor supported version. Hyperion Planning software is the City's management reporting tool used for budget and forecast reporting.	Financial Strategy & Sustainability	2027	597,152	0	(100,000)	497,152	169,726	327,427	50%	Green	This is an ongoing project. Phase one clean-up currently ongoing and should be completed by end of 2026 with Phase 2 targeted for end of 2027.
195	Funding Available for Reallocation	Contingency Fund.	Financial Strategy & Sustainability	On-going Program	6,448,409	0	3,529,260	9,977,669	(254)	9,977,924	N/A	Green	This account is under review as part of the capital governance process. Funds in this account are returned to their original funding sources, such as reserves, deferred revenue, or current contributions.
196	Oracle - iProcurement Implementation	Implementation of software to standardize distribution of warehouse inventory to provide accurate and timely inventory levels for day-to-day operation requirements.	Financial Strategy & Sustainability	2026	350,000	0	(350,000)	0	0	0	0%	Green	A business case will be brought forward as part of the 2026 Budget as these funds were reallocated in order to balance the 2025 capital plan delaying this work.
197	Oracle - Life Cycle Cost Management Implementation	Implementation of a comprehensive, integrated and end-to-end solution that provides automated and streamlined contract management support for procurement. Investment in procurement systems was identified in the Efficiency Review.	Financial Strategy & Sustainability	2024	1,365,000	0	(1,365,000)	0	0	0	0%	Green	A business case will be brought forward as part of the 2026 Budget as these funds were reallocated in order to balance the 2025 capital plan delaying this work.
198	Fuel Tank Replacement & Remediation	Funding to address regulatory compliance, decommissioning of underground fuel tanks, environmental remediation and the installation of new above-ground fuel tanks in support of the City's fleet.	Financial Strategy & Sustainability	2025	439,959	0	0	439,959	69,207	370,752	50%	Yellow	Assessment completed. Phased approach to tank replacement and remediation with four tanks to be replaced. Facilities and Central Stores are working collaboratively on the replacement strategies. To be completed in 2026.
199	Rail Line Development - Viterra	As approved by City Council (EX22-33 Economic Development Opportunity) these funds are the incremental cost of building the rail line being constructed by Viterra to a mainline standard along that section of rail that shall serve as future main line after the City's rail relocation project is completed.	Financial Strategy & Sustainability	2025	6,000,000	0	(6,000,000)	0	0	0	0%	Green	Project spending is dependent on confirmation of the Viterra development. Funding returned to source.
200	Regina Revitalization Initiative - Railyard Renewal Project	Funding for the Railyard Renewal Project will be used to redevelop a former Canadian Pacific (CP) Rail intermodal yard, a 17.5 acre brownfield site, into a new sustainable mixed-use neighbourhood.	Financial Strategy & Sustainability	2028	28,154,851	4,445,000	2,191,038	34,790,889	19,439,116	15,351,773	30%	Yellow	This is a Multi-year project. To be completed in 2028.
201	Ross Industrial Park Expansion	Ross Industrial Park expansion.	Financial Strategy & Sustainability	2026	241,986	0	(8,998)	232,988	232,988	(0)	100%	Green	Project completed.
202	South East Land Development	South East Land Development. Funds for this project are for the development of The Towns, which consists of approximately 50 acres of primarily residential land. Market conditions will dictate the pace of completion.	Financial Strategy & Sustainability	2029	10,680,950	2,500,000	(11,270,918)	1,910,031	0	1,910,031	87%	Green	The Towns South Development continues with the creation of new residential lots for resale. The total remaining area left to subdivide in the Towns South Development is 6.9 hectares (17 acres).
203	Land Development Master Plan	Land Development Master Plan.	Financial Strategy & Sustainability	2024	3,642,542	0	(369,875)	3,272,667	0	3,272,667	80%	Yellow	This is a multi-year project. To be completed in 2026.
204	General Motors Building Divestment	This project is to decommission the former General Motors Building that is no longer needed to deliver City services and prepare it for divestment.	Financial Strategy & Sustainability	2026	196,186	0	(196,186)	0	0	0	0%	Green	Divestment planning is ongoing.

Appendix A 2025 Year-End General Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
205	Hawkstone Residential Development	Hawkstone Development is a proposed 65-acre residential project located in northwest Regina, positioned within the final stages of residential expansion for the Hawkstone neighbourhood, as outlined in the approved 235,000 population growth phase.	Financial Strategy & Sustainability	2033	0	3,900,000	0	3,900,000	0	3,900,000	0%	Green	This is a multi-year project . To be completed in 2033
206	Parliament and Queen Development	The City Land Branch is initiating a development project at the southwest corner of Parliament Avenue and Queen Street.	Financial Strategy & Sustainability	2027	0	1,500,000	0	1,500,000	0	1,500,000	0%	Green	This is a multi-year contract. To be completed in 2027
207	Taylor Field North Railway Street Sanitary Trunk Main	The Taylor Field Neighbourhood (TFN) redevelopment is part of the Regina Revitalization Initiative (RRI) Vision adopted by the City Council in 2011, aiming to create a mixed-income community with housing options for purchase and rental.	Financial Strategy & Sustainability	2025	0	2,150,000	0	2,150,000	0	2,150,000	0%	Red	Project to be completed in 2027.
208	Taylor Field Redevelopment Project	Detailed design and construction to provide municipal services to the Taylor field neighborhood including the 10th Avenue reconnection, construction of new roads (where appropriate), water, sanitary, stormwater and parks/open spaces.	Financial Strategy & Sustainability	2025	0	0	1,000,000	1,000,000	0	1,000,000	0%	Green	Project to be completed in 2026.
209	Land Acquisition of 1416 Elphinstone Street	Land Acquisition of 1416 Elphinstone Street.	Financial Strategy & Sustainability	2025	0	0	108,138	108,138	108,138	0	100%	Green	Project completed.
210	Parliament Ave/Queen Street- Municipal Servicing	Design and Construction of municipal infrastructure to service the 6.84 hectares site located on the SW corner of Parliament Ave/Queen St.	Financial Strategy & Sustainability	2030	0	0	499,850	499,850	0	499,850	80%	Green	This is an ongoing capital project.
Financial Strategy & Sustainability Total					54,025,607	14,495,000	(1,935,692)	66,584,915	20,018,921	46,565,994			
211	Parking Enforcement Software Replacement	Software replacement for parking lifecycle and ticket processing.	Officers of Council	2025	193,470	0	0	193,470	5,994	187,476	60%	Yellow	Solution implementation to be completed in 2025. Implementation has been delayed to 2026 due to required configurations.
212	Parking Meter Replacement Program	Annual program to replace/upgrade meters as they reach end of life.	Officers of Council	On-going Program	30,292	15,000	0	45,292	48,200	(2,908)	60%	Green	This is an ongoing capital project.
213	Parking Ticket Equipment Replacement Program	Replacement of handheld devices and printers to issue parking tickets and procurement of paper ticket rolls for printers.	Officers of Council	On-going Program	74,770	30,000	0	104,770	39,526	65,244	50%	Green	This is on going capital project
214	Parking Pay Stations	Project to pilot replacement of parking meters with parking pay stations on selected streets.	Officers of Council	2026	250,000	0	0	250,000	0	250,000	10%	Red	Project delayed due to the budget decision to remove parking meter infrastructure. Future of this project line will be evaluated in 2026.
215	City Council and Committee Meeting Management Solution Replacement	To replace the current management software.	Officers of Council	2025	8,793	0	0	8,793	0	8,793	90%	Yellow	This is an ongoing capital project.
216	Regina Revitalization Initiative - Stadium	Regina Revitalization Initiative - Stadium project build.	Officers of Council	2025	33,721	0	0	33,721	33,721	(0)	100%	Green	Project is now complete.
217	Fire Records Management System	Replacement of the Records Management System. The current platform is no longer supported and requires replacement that is compatible with the Next Generation 9-1-1 (NG911) project software implementation currently underway.	Officers of Council	2029	45,968	0	0	45,968	0	45,968	5%	Red	Implementation of this project is needed to support the current NG911 upgrade requirements targeted for completion in early 2025. The new Records Management System is also expected to align with a Province-wide software solution selected by the Saskatchewan Public Safety Agency (SPSA). Delays have been encountered in this process resulting in the Department being unable to proceed with replacement. The Province has as elected a software solution and is in the early stages of scoping the implementation project through coordinated sessions with Saskatchewan fire departments. Once clearer timelines are available, the intent is to utilize the capital carryforward and subsequent Capital Budget Request submitted for the 2026/2027 Budget process to complete the project.
218	Fire Capital Equipment Restoration	This program addresses unfunded equipment replacement needs. Equipment life cycle analysis has identified funding gaps based on life expectancy and upgrades to equipment as identified by National Fire Protection Association (NFPA) Standards, Canadians Standards Association (CSA) and Occupational Health and Safety (OH&S) regulations.	Officers of Council	On-going Program	(3,700)	175,000	0	171,300	177,039	(5,739)	N/A	Green	This is an ongoing program.
219	Fireground Training Props	The project is intended to fund the purchase of training props to enhance delivery of key training programs including fire suppression, hazardous materials, and technical rescue.	Officers of Council	2028	175,929	250,000	0	425,929	120,630	305,299	35%	Yellow	This was an ongoing capital project that was deferred as part of the 2026/2027 budget process. The budget request will be resubmitted in 2027 to allow resumption of the project. The current remaining carryforward will be spent throughout 2026.
Officers of City Council Total					809,242	470,000	0	1,279,242	425,110	854,132			
Grand Total					191,807,632	199,741,402	11,056,330	402,605,364	177,054,763	225,550,601			

Appendix B 2025 Year End Utility Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
1	11th Avenue Revitalization Project	Underground water utility upgrades completed in conjunction with General Fund street enhancements.	City Operations	2026	800,000	3,425,000	(4,225,000)	0	0	0	60%	Green	Project is planned to be completed in 2026.
2	Water Supply Modification	This program funds the assessment and rehabilitation of the water supply and trunk mains.	City Operations	ongoing	9,612,781	5,050,000	0	14,662,781	5,726,029	8,936,752	N/A	Green	Capital Program with assessments and rehabilitation work occurring on an ongoing basis.
3	Water Reservoir Upgrade & Rehabilitation	This program inspects, repairs, and rehabilitates the water reservoirs in the City of Regina (City). As the reservoirs age, these activities are necessary to ensure the long-term reliability of the water supply and reduce emergency repairs.	City Operations	0	3,512,582	250,000	0	3,762,582	59,120	3,703,462	N/A	Green	This is an ongoing capital program.
4	Lead Service Connection Management Program	To support replacement of lead water service connections.	City Operations	ongoing	2,338,969	5,980,000	0	8,318,969	4,731,675	3,587,294	N/A	Green	This is an ongoing capital program.
5	Groundwater Well Renewals	This project funds maintenance of the City's backup wells.	City Operations	ongoing	805,311	0	0	805,311	187,261	618,050	N/A	Green	This is an ongoing capital program.
6	Lead Connection - Private Side Replacement	A clearing account to support the Lead Service Connection program.	City Operations	2036	(4,240)	0	0	(4,240)	(4,240)	(0)	N/A	Green	Not a project, rather a clearing account to support the Lead Service Connection program. Capital spent by the City is paid back over five or 10 years by the home owners through taxes.
7	Hydrant Saver Set	Purchase winter cleaning equipment.	City Operations	2025	13,620	0	(9,964)	3,656	3,656	0	100%	Green	Project is completed and money can be given back.
8	Community Water Fluoridation	This project funds the fluoridation of the water supply.	City Operations	2026	2,500,000	0	0	2,500,000	0	2,500,000	10%	Green	Project to be completed following completion of Buffalo Pound Water Treatment Plant upgrades.
9	Water Pumping Station	Rehabilitate or renew our existing water pumping stations to ensure reliable water service delivery.	City Operations	ongoing	9,143,803	0	0	9,143,803	430,509	8,713,295	N/A	Green	Capital Program-Includes upgrades of Farrell Pumpstation in 2027 and Replacement of Pumps 1 and 2 at the North Pumping Station in 2027.
10	Water Infrastructure Renewal	Underground water infrastructure requires renewal to ensure reliability and safety of the water system. Includes studies, inspection, assessment, replacement, rehabilitation, upgrading of mains, fire hydrants, service connections, and valves.	City Operations	ongoing	640,003	16,120,000	0	16,760,003	16,366,540	393,463	N/A	Green	This is an ongoing capital program.
11	Hydrant Installation	Underground water infrastructure requires renewal to ensure reliability and safety of fire hydrants.	City Operations	ongoing	369,250	700,000	0	1,069,250	475,441	593,809	N/A	Green	This is an ongoing capital program.
12	Water Service Line Replacement	Underground water infrastructure requires renewal to ensure reliability and safety of service connections.	City Operations	ongoing	2,299,030	1,750,000	0	4,049,030	2,511,576	1,537,454	N/A	Green	This is an ongoing capital program.
13	Valve Replacement	To perform assessment and replacement of valves.	City Operations	ongoing	(331,352)	800,000	0	468,648	980,614	(511,966)	N/A	Green	This is an ongoing capital program.
14	Hydrant Replacement	The objective of this program is to upgrade the pumper nozzle for fire hydrants to a new standard nozzle. The new nozzle will allow the Fire Department to efficiently and effectively connect to a hydrant.	City Operations	ongoing	(304,717)	640,000	22,305	357,589	409,041	(51,453)	N/A	Green	This is an ongoing capital program.
15	Water Service Connection Replacement	To support replacement of water service connections.	City Operations	ongoing	(1,112,165)	3,500,000	23,876	2,411,711	3,226,015	(814,304)	N/A	Green	This is an ongoing capital program.
16	Leak Detection Program	To support Leak Detection Program	City Operations	ongoing	0	100,000	0	100,000	0	100,000	N/A	Green	This is an ongoing capital program.
17	Water Network Expansion (Eastern Pressure Solution)	To maintain an acceptable level of service as the City continues to grow, additional demands are placed on the City wide water distribution network, a Water Network Expansion is required.	City Operations	2026	(17,634,419)	73,210,000	(2,312,272)	53,263,309	30,624,013	22,639,296	94%	Green	Multi-year project to be completed in 2026.
18	Environmental Compliance-Stormwater Retention Ponds	Improving stormwater quality through retention ponds.	City Operations	2026	188,326	0	0	188,326	0	188,326	20%	Red	Work to be restarted in 2026.
19	Chlorine Booster Stations	New Regulations and Environmental Protection Projects and programs, including Chlorine Booster Stations.	City Operations	2026	4,000,000	0	0	4,000,000	0	4,000,000	70%	Yellow	Multi-year project to be completed in 2026.
20	Flow Meter Chambers for Transmission Piping	This project will improve monitoring of the water supply and help operations better understand flow within the system.	City Operations	ongoing	1,500,000	0	0	1,500,000	0	1,500,000	N/A	Green	This is an ongoing capital program.

Appendix B 2025 Year End Utility Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
21	Tower Crossing Water Connections	Re-establish water connections to existing customer in Tower Crossing Established area.	City Operations	2026	1,176,066	360,000	191,750	1,727,816	210,644	1,517,172	20%	Green	Multi-year project to be completed in 2026.
22	Distribution Trunk Mains-West Loop	Enhancements to the City's water distribution system to accommodate future growth.	City Operations	ongoing	200,000	0	0	200,000	0	200,000	N/A	Red	Construction deferred until development charge funds are available for the project.
23	Trench Settlement Remediation	Cracking and settling of sidewalks, curbs, gutter and pavement occur because of backfill settlement at water main work locations. This program corrects settlement at these locations.	City Operations	ongoing	245,164	300,000	0	545,164	234,308	310,856	N/A	Green	This is an ongoing capital program.
24	Meter Installation Program	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.	City Operations	ongoing	0	550,000	0	550,000	550,000	0	N/A	Green	This is an ongoing capital program.
25	Linear Infrastructure Contingency Fund	This account is intended to fund the response to an emergency situation in the water, wastewater, or stormwater linear systems.	City Operations	ongoing	50,000	0	0	50,000	0	50,000	N/A	Green	Carryforward maintained to fund emergency repairs to underground linear infrastructure.
26	Water Meter Test Bench	Funding for a new Water Meter Test Bench to replace the existing outdated equipment.	City Operations	2026	500,000	0	0	500,000	0	500,000	10%	Yellow	Project to be complete in 2026.
27	Safe Sidewalk-Permanent Cold Mix	Funding for the improved material used to patch sidewalks. This material is used for short term patches until a permanent repair can be made.	City Operations	ongoing	140,000	0	0	140,000	0	140,000	N/A	Green	This is an ongoing capital program expected to be completed in 2025.
28	Wastewater Collection Renewal - Integrated Works	Underground infrastructure requires renewal to ensure reliability and safety of the wastewater system. Includes studies, inspection, assessment, and rehabilitation of mains, service connections and manholes.	City Operations	ongoing	2,574,400	7,820,000	8,000,000	18,394,400	6,231,697	12,162,703	N/A	Green	This is an ongoing capital program. Significant expenditures expected in 2025 were carried forward to 2026
29	Wastewater Connections - Replacement	Underground infrastructure requires renewal to ensure reliability and safety of the wastewater system. Includes replacement of sanitary sewer service connections.	City Operations	ongoing	251,450	400,000	0	651,450	229,761	421,688	N/A	Green	This is an ongoing capital program.
30	Sewer Connection Replacement	Funds will be used to support replacement of wastewater service connections.	City Operations	ongoing	0	1,100,000	0	1,100,000	1,613,215	(513,214)	N/A	Green	This is an ongoing capital program.
31	Wastewater Lift Station Upgrade - Rehabilitation	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.	City Operations	ongoing	5,115,411	0	(1,200,000)	3,915,411	707,362	3,208,049	N/A	Yellow	This is an ongoing capital program.
32	Closed-Circuit Television Camera Truck Upgrades	Closed-Circuit Television camera Truck Upgrades, determines the structural condition of the mains and lateral lines.	City Operations	2024	15,972	0	0	15,972	0	15,972	99%	Green	Project Completed. Funds balance needed for future software upgrade.
33	Wastewater Infrastructure - Predesign, Detailed Design and Construction	Funds to be used to advance Wastewater projects that result from servicing studies.	City Operations	2027	300,000	300,000	0	600,000	0	600,000	0%	Green	Projects have now been identified through the serviceability study. New project(s) will be specified and tied to this funding. Such as proposed Interconnector Trunk Improvements
34	Wastewater Treatment Plant Force main Refurbishing	Inspect the portion of the McCarthy Pumping Station south force main to ensure its continuous operation.	City Operations	2025	281,002	0	200,000	481,002	230,337	250,665	100%	Green	Project completed.
35	Water Service Connection Replacement Horizontal Coring System	Fund to purchase a Horizontal Coring System package. The Water Service Connection Replacement may require Horizontal Directional Drilling services to avoid open trenching.	City Operations	2025	25,276	0	4,805	30,081	28,726	1,355	100%	Green	Project to be completed in 2025.
36	Lagoon Four Berm	Maintenance of Lagoon Four Berm at Wastewater Treatment Plant.	City Operations	2025	170,990	0	0	170,990	40,800	130,191	100%	Green	Construction and invoicing completed. Final inspection occurring in fourth quarter after which the funds can be returned.
37	Wastewater Treatment Plant Expansion	Expansion of Wastewater Treatment Plant to meet city growth.	City Operations	2028	5,696,681	0	0	5,696,681	257,902	5,438,779	5%	Green	Multi-year project. Design phase including project timeframe and cost estimates to be completed in 2025.
38	Storm Sewer Renewal - Catch-Up Program	Upgrading, repairing or replacing aging infrastructure to manage stormwater drainage efficiently and prevent flooding.	City Operations	ongoing	2,662,830	3,850,000	0	6,512,830	2,131,862	4,380,968	N/A	Green	This is an ongoing capital program.

Appendix B 2025 Year End Utility Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
39	Catch Basin Renewal - Catch-Up Program	Repairing or replacing stormwater inlets to restore proper drainage.	City Operations	ongoing	1,699,060	850,000	0	2,549,060	510,468	2,038,592	N/A	Green	This is an ongoing capital program.
40	Catch Basin Replacement	The drainage system requires ongoing rehabilitation, including catch basin replacements to ensure system reliability.	City Operations	ongoing	0	150,000	0	150,000	328,953	(178,953)	N/A	Yellow	This is an ongoing capital program.
41	Drainage System Dredging	This program rehabilitates and improves the level of service of facilities such as berms, waterways, and storm channels. Periodic assessments, repair modifications and improvements are required to ensure their integrity and capacity.	City Operations	ongoing	917,921	400,000	0	1,317,921	801,118	516,803	N/A	Yellow	This is an ongoing capital program.
42	Northeast Neighbourhood Drainage Improvement Project	The project will replace and upgrade the storm sewer system to help reduce ponding as well as street and basement flooding to homes within the Northeast neighbourhood.	City Operations	2026	10,197,404	0	0	10,197,404	5,869,111	4,328,293	95%	Green	Multi-year project to be completed in 2025/2026.
43	North Central Drainage Upgrade Project	The project will replace and upgrade the storm sewer system to help reduce ponding as well as street and basement flooding to homes within the North Central neighborhood.	City Operations	2025	579,381	0	0	579,381	90,683	488,699	100%	Green	Work to be completed in spring of 2026.
44	Drainage Pumping Station Upgrading	The City's stormwater 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 stormwater pumping stations.	City Operations	ongoing	1,806,294	0	(1,000,000)	806,294	0	806,294	N/A	Green	This is an ongoing capital program.
45	Trunk Relief Initiative	The project includes construction of the third force main from McCarthy Boulevard Pumping Station to the Wastewater Treatment Plant, upgrades to McCarthy Boulevard Pumping Station and initial work on the Wastewater Capacity Upgrades (South Trunk).	City Operations	2025	1,614,370	0	0	1,614,370	1,227,246	387,124	98%	Green	Multi-year project to be completed in 2026.
46	Vehicle for Water Attendants	New vehicle to replace a long-term rental.	City Operations	2025	50,000	0	(50,000)	0	0	0	100%	Green	Funds should be returned to source and project closed.
47	Wastewater Capacity Upgrades - South Trunk	This project is the continuation of ongoing efforts to comply with regulatory commitments to improve wastewater capacity and minimize bypasses to Wascana Creek during heavy precipitation events. The project was broken down into multiple phases and contracts.	City Operations	2030	15,588,224	12,000,000	0	27,588,224	20,352,151	7,236,073	25%	Green	Multi-year project expected to be completed in 2029 and 2030.
48	Albert Street Storm Lift Station Replacement	This project will upgrade the stormwater infrastructure at the Albert Street Stormwater Lift Station to address surface ponding in the underpass.	City Operations	2030	6,697,000	0	(6,000,000)	697,000	0	697,000	0%	Yellow	Multi-year project aligned with Saskatchewan Drive renewal project.
49	Heritage Stormwater Improvements	The project will replace and upgrade the storm sewer system to help reduce ponding as well as street and basement flooding to homes within the Heritage neighbourhood.	City Operations	2030	11,449,955	7,500,000	0	18,949,955	3,635,640	15,314,315	10%	Yellow	Multi-year project to proceed in alignment with other projects in the Heritage Neighbourhood.
50	Al Ritchie Stormwater Improvements	This project will upgrade the stormwater system within 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.	City Operations	2027	10,333,259	5,000,000	0	15,333,259	2,386,214	12,947,045	10%	Green	Multi-year project anticipated to be completed in 2027.
51	Whitmore Park Stormwater Improvement	This project will upgrade the stormwater system within 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.	City Operations	ongoing	1,200,000	0	0	1,200,000	0	1,200,000	N/A	Yellow	Multi-year ongoing project.
52	Uplands Stormwater Improvement Project	This project will upgrade the stormwater system within 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.	City Operations	ongoing	500,000	0	0	500,000	0	500,000	N/A	Yellow	Multi-year ongoing project.

Appendix B 2025 Year End Utility Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
53	Lead Service Connection Management Program Wastewater Support	The wastewater system requires ongoing rehabilitation to ensure system reliability and alignment with the increased lead service connection replacements.	City Operations	ongoing	0	1,100,000	0	1,100,000	1,623,796	(523,796)	100%	Green	This is an ongoing program to be completed in 2036 to replace sanitary services where lead water services are replaced under the Lead Service Connections Management Program.
54	Research Funding	Funding is required to research and analyze downstream impacts of our wastewater effluent.	City Operations	2026	0	100,000	0	100,000	0	100,000	0%	Green	First year of project, expect all funds will be used.
55	Redundant Services	A pilot program started in 2023/24 to find efficiencies when land developers improve sites. Through this program, the City does not otherwise spend resources to mobilize crews and equipment to do something when another party is already in the vicinity.	City Operations	ongoing	0	150,000	0	150,000	0	150,000	N/A	Green	Program to fund the decommissioning of water, wastewater, or storm connections made redundant by intensification.
56	AE Wilson Park Environmental Assessment and Remediation	The City's former Wastewater Treatment Plant and a waste incinerator were located on the northwest corner of this site. An environmental assessment needs to be conducted before determining the impacts and risks as a result.	City Operations	ongoing	0	750,000	0	750,000	0	750,000	10%	Yellow	Due to construction work associated with the Trunk Relief Initiative work was delayed, \$175,000 is expected to be used in 2026 to facilitate the additional sampling needed to determine next steps. The remainder will be used in 2027.
57	Drainage Lift Station Renewal	Drainage 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, design, rehabilitation, and/or upgrades of existing pumping stations.	City Operations	2026	0	180,000	0	180,000	0	180,000	75%	Green	Ongoing capital project.
City Operations Total					100,374,895	154,385,000	(6,354,501)	248,405,394	115,019,242	133,386,152			
58	Information Technology Infrastructure (Utility)	This funding is focused on the upkeep and replacement of aging and end of life infrastructure components (includes hardware, software, storage and network equipment).	Corporate Services	ongoing	143,860	325,000	(468,860)	(0)	0	(0)	0%	Green	This is an ongoing capital program and is used for the renewal of Technology infrastructure.
59	Operations Yard Facility Master Plan	This funding is to update the overall plan for City facilities across the City. This includes how to address growth, sustainability and renewal of existing City facilities.	Corporate Services	2026	0	63,000	(63,000)	0	0	0	0%	Green	This is a multi-year study that is anticipated to be completed by fourth quarter 2026.
Corporate Services Total					143,860	388,000	(531,860)	(0)	0	(0)			
60	Citywide Drainage Master Plan Update	This project will update the 2009 Drainage Master Plan Study to guide future renewal and upgrade plans to the drainage system to improve level of service.	City Planning & Community Services	2027	700,000	300,000	0	1,000,000	0	1,000,000	0%	Green	Project started in 2024 with assessment and analysis. Targeted work plan to execute the external contracts to support the overall Drainage Master Plan will be advancing in 2025, 2026 and 2027.
61	Northeast Economic Development	Water and Wastewater Serviceability Study and Preliminary Design for North Regina (Phase 1). Detailed Design, Tendering and Construction of Water and Wastewater Expansion for Northeast Regina (Phase 2) .	City Planning & Community Services	2026	9,708,474	0	(9,300,000)	408,474	28,481	379,992	90%	Green	Construction pending advancement of industrial developments.
62	Serviceability Studies	This program will evaluate whether or not the City can provide service to various growth areas that meet current service standards and then develop a plan to ensure that the services are available when needed.	City Planning & Community Services	2028	1,170,931	0	0	1,170,931	0	1,170,931	60%	Green	The large overarching servicing studies have been completed for the water and wastewater network. Now there is continued need for isolated servicing assessments to inform near term servicing investments. For example - Utility Corridor Studies or Determining Pipeline easement requirements.
63	Geospatial Sustainable Technology & Growth	Purchase of new survey equipment, software and consulting services to support the Geospatial program.	City Planning & Community Services	ongoing	0	56,000	0	56,000	0	56,000	20%	Yellow	Request for Information (RFI) completed for drone hardware, Technology delayed in server purchase, Request for Proposal (RFP) underway.
64	Speakers Corner Drainage Project	Installation of a permanent solution to address a 1950mm storm pipe collapse and decommissioning of the temporary pumping installation in Wascana Centre.	City Operations	2026	0	12,000,000	0	12,000,000	933,477	11,066,523	5%	Green	Construction is planned to start at two locations in 2026.
65	Wascana Parkway to Highway 1A Loop Ramp	Improving traffic flow on Highway No. 1A Northbound by installing a loop ramp from Eastbound Wascana Parkway.	City Planning & Community Services	2027	0	1,120,000	0	1,120,000	0	1,120,000	0%	Green	Design planned for 2026. Construction in 2027 or 2028.

Appendix B 2025 Year End Utility Capital Expenditure

Number	Project Name	Project Description	Division	Expected Project End Date	2024 Carryforward	2025 Budget	2025 Amendment	2025 Available Funds to Spend	2025 YTD Actual Expenses	Amount of Carryforward at End of Year	% of Project Completion (Project Only)	Project Status	2025 Carryforward Explanation
66	Northwest Regional Wastewater Lift Station	Improve wastewater capacity to existing properties in the Maple Ridge and Westhill neighbourhoods.	City Planning & Community Services	2028	0	0	11,951,586	11,951,586	148,302	11,803,284	1%	Green	Funds will be used to advance design and engineering for the lift station in 2026.
City Planning & Community Development Total					11,579,405	13,476,000	2,651,586	27,706,991	1,110,261	26,596,730			
67	Customer Information System - Utility System Upgrade	This funding ensures the Utility Billing system is maintained in a supported condition and allows for ongoing maintenance, functionality improvements and system architecture updates.	Financial Strategy & Sustainability	ongoing	950,400	110,000	0	1,060,400	752,728	307,672	N/A	Green	This is an ongoing capital program. Vendor support for future code implementation will continue to be required.
68	Water Meter and Automated Meter Read Replacement	The City's Water Meters and Automated Meter Reading system require upgrading to restore system reliability and reduce downtime costs. This project includes development, design installation and construction over multiple years.	Financial Strategy & Sustainability	2026	6,494,969	2,500,000	0	8,994,969	4,134,966	4,860,003	90%	Green	This is a multi-year project to be completed in 2026.
69	Funding Available for Reallocation	Contingency fund.	Financial Strategy & Sustainability	ongoing	6,757	0	55,159	61,916	0	61,916	N/A	Green	This account is being reviewed as per the capital governance review. Funds should be will be returned to their respective original funding source (reserve, deferred revenue, current contributions).
70	Renewal Road Infrastructure-Dewdney Ave Corridor Rehabilitation	Water, Wastewater and Stormwater infrastructure replacements along Dewdney Avenue (Albert to Broad) associated with the Dewdney Avenue Corridor Revitalization project.	Financial Strategy & Sustainability	2025	2,665,001	0	0	2,665,001	1,761,978	903,023	65%	Green	Work completed in 2025, however not all project invoices for 2025 work have been submitted yet.
Financial Strategy & Sustainability Total					10,117,127	2,610,000	55,159	12,782,286	6,649,672	6,132,614			
City Utility Total					122,215,287	170,859,000	(4,179,616)	288,894,671	122,779,175	166,115,495			



2027/2028 Budget Process

Date	April 23, 2026
To	Audit and Finance Committee
From	Financial Strategy & Sustainability
Service Area	Financial Strategy & Sustainability
Item No.	AFC26-8

RECOMMENDATION

The Audit and Finance Committee recommends that City Council approve the recommended 2027/2028 Budget Process as outlined in this report, at its May 6, 2026, meeting.

ISSUE

The purpose of this report is to seek the Committee and City Council's approval of Administration's proposed approach to the development of the 2027/2028 General Operating Budget, 2027/2028 Utility Operating Budget, 2027 to 2031 General Capital Plan and the 2027 to 2031 Utility Capital Plan.

IMPACTS

There are no financial, legal, policy, strategic priority, labour, environmental, Indigenous, or inclusion, diversity, equity & accessibility impacts respecting this report.

OTHER OPTIONS

Option 1 (RECOMMENDED): Adopt the 2027/2028 Budget Process and timeline as described in the body of this report.

Option 2: Forgo the July 28, August 25, September 8, September 22 and October 6 preliminary budget meetings and limit budget debate to the City Council Budget deliberations scheduled for December 8 to 11, 2026.

COMMUNICATIONS & ENGAGEMENT

The proposed 2027/2028 Budget Process provides additional opportunity for both public and City Council engagement which will improve alignment of the approved budget with City Council's priorities.

DISCUSSION

Consistent with the process approved by City Council in 2025, the 2027/2028 Budget Process will include a series of five preliminary City Council budget meetings to review and discuss Administration's first draft of the 2027 budgets for General Operating, General Capital, Utility Operating & Utility Capital:

- July 28, 2026 - 2027/28 General Operating Part I.
- August 25, 2026 - 2027/28 General Operating Part II.
- September 8, 2026 - 2027/28 General Operating Part III.
- September 22, 2026 - 2027–2031 General Capital Plan.
- October 6, 2026 - 2027/28 Utility Operating & 2027–2031 Utility Capital.

During these meetings City Council will have an opportunity to discuss what is included in the first draft of the proposed budgets as well as what is not included such as service enhancements or new services that Administration may recommend for consideration.

General Operating Budget – Target Mill Rate Increase

City Council has adopted a strategic imperative that states, "Regina's municipal property taxes are within the lowest 25 per cent of taxes among comparator Canadian cities." To meet this Strategic imperative, any 2027 mill rate increase must be at or below 5.81 per cent.

Administration's 2027/2028 proposed operating budget will be developed in alignment with this constraint. It is important to note that this cap on the mill rate increase will include mill rate increases previously committed to by City Council, increases in Regina Police Services operations, Civic operations, and increased debt servicing expense arising from the acquisition of new debt.

2027 to 2031 General Capital Budget

In previous years, only the first year of the five-year General Capital Budget was fully funded. Recommended capital investments in years two through five often exceeded the available funding in those years.

Administration's first draft of the 2027 to 2031 General Capital Budget will present what can be accomplished during those five years with the current level of funding. Consequently, proposed capital investments will be constrained by the funding available in each year.

Administration will also provide the list of those capital investments that it would recommend for investment should additional funding become available. This will allow City Council to review and discuss the risk, if any, of not funding those capital projects.

2027 Utility Operating and Capital Budgets

The Utility Operating & Utility Capital budgets will be developed as they have been in the prior years

- Utility Planning begins early in the year. Capital investments are the largest determinant of any proposed Utility Rate increases. Once the required Capital investments are determined funding levels for the Capital Plan are set, then impacts to Operating Costs are updated.
- Administration prepares several scenarios that consider operational, and infrastructure needs as well as financial sustainability and affordability for the rate payer. Administration will base the Proposed Utility Rate on the scenario that best balances those factors.

Final City Council Budget Deliberations

The feedback from the five preliminary budget meetings and public engagement through the pre-budget survey along with the budget submissions from the City's service partners will be incorporated into the final draft of Administration's proposed 2027 Budgets. Those budget documents and the accompanying budget report will be made available to the public on November 5, 2026. City Council's final 2027 Budget deliberations are scheduled to take place December 8 to 11, 2026.

DECISION HISTORY & AUTHORITY

At its meeting on June 25, 2025, City Council considered item *CR25-82 2026/2027 Budget Process* and adopted a resolution to concur in the recommendation contained in the report.

Respectfully Submitted,



Jeff May,
Director, Financial Planning & Analysis

Respectfully Submitted,



Daren Anderson,
Chief Financial Officer & Deputy City Manager

Prepared by: Trevor Black, Manager, Budget & Long-Term Financial Planning



Cash Control Audit - Landfill

Date	April 23, 2026
To	Audit and Finance Committee
From	Financial Strategy & Sustainability
Service Area	Financial Strategy & Sustainability
Item No.	AFC26-9

RECOMMENDATION

That the Audit and Finance Committee receive and file this report.

ISSUE

The Internal Audit Charter requires the City of Regina's (City) Internal Auditor to report the results of the Internal Audit activities of the City to the Audit and Finance Committee.

This report provides the Audit and Finance Committee with the results of the Cash Control Audit – Landfill Operations. The report includes Administration's response to the recommendations raised by the Internal Audit Department to help enhance the effectiveness of the processes, strengthen controls, and improve accountability.

IMPACTS

Strategic Priority Impact

Audit reports assist the Audit and Finance Committee and City Council in its oversight of Administration by supporting accountability in the stewardship of public funds and resources, internal controls, and of effectiveness and efficiency in City operations and Governance processes. This report aligns to the Strategic Plan's Financial Perspective through ensuring we are financially responsible and prudent stewards of public resources and through Stewardship & Operations by

providing cost effective service delivery and infrastructure management.

There are no financial, legal, policy, labour, environmental, Indigenous or inclusion, diversity, equity & accessibility (IDEA) impacts respecting this report.

OTHER OPTIONS

None with respect to this report.

COMMUNICATIONS & ENGAGEMENT

None with respect to this report.

DISCUSSION

As part of the City's 2025-2026 Annual Audit Plan, the Internal Audit Department conducted a cash controls audit of the City's Landfill operations. This audit was undertaken in recognition of the inherent risks associated with cash handling activities, which are susceptible to theft, misappropriation, and other financial irregularities.

The primary objectives of the Audit were to determine existence and assess compliance with policies and procedures as well as assess the effectiveness of the City's internal controls related to the cash handling processes. The scope of the review included cash operations and transactions occurring between January 1, 2024 to June 30, 2025.

Landfill operations provides disposal services for residents and commercial entities. Landfill operations derive revenue by charging fees (tipping fee) to customers for dumping materials at the Landfill. Tipping fees charged to customers vary according to the type of material. During the audit period of January 2024 to June 2025, total revenue from Landfill operations amounted to approximately \$16.5 million, of which \$375,000 was collected in cash. All transactions processed at the Landfill are recorded in the Geoware Waste Management Information and Control System (Geoware), while the City's accounting system of record is Oracle EBS (Oracle).

Based on sample testing, we concluded that internal controls existed but require improvements to strengthen the design and effectiveness of key cash handling controls and reduce the risk of improper transactions. The following key opportunities to further enhance the overall control environment for cash handling were identified.

- Standard Operating Procedures (SOPs) for handling cash exists, but they are not comprehensive and some are overdue for review. Comprehensive SOPs need to be developed, implemented and reviewed in a timely manner.
- Revenue transactions that were edited or voided did not have supporting documentation to evidence supervisory approval, and current reports lack the level of detail required to justify these changes. Monthly Landfill analysis reports should include clear and sufficient explanations for all edited and void transactions and be formally signed off by supervisory personnel.
- Administrative access in Geoware has been granted to individuals whose responsibilities may not require elevated privileges. User access rights should be aligned with job responsibilities.
- SOPs outlining the eligibility criteria for granting credit to customers are not currently in place, and the procedures for recovering overdue amounts are due for review. These procedures should be developed and updated to strengthen controls over credit management.

We anticipate that the implementation of our recommendations will improve the overall control environment and reduce the risks associated with the cash handling process. The results of the cash control audit of City's Landfill operations are included as Cash Control Audit - Landfill (Appendix A) of this report.

DECISION HISTORY & AUTHORITY

In accordance with Table 1.1 section 3(2) of *The Committee Bylaw No. 2009-40*, The Audit and Finance Committee has delegated authority to review a report, and it may receive it for information or send it on to City Council or Executive Committee in some cases with or without recommendations.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Dhinakar', with a large, sweeping flourish extending to the right.

Dhinakar, Viswanathan
City Internal Auditor

Prepared by: Ivo Fotabong, Internal Audit Specialist

ATTACHMENTS

Appendix A - Cash Control Audit - Landfill

Appendix A

Cash Controls Audit – Landfill Operations

Executive Summary

1. Introduction and Background

As part of the City of Regina's 2025 Annual Audit Plan, the Internal Audit Department conducted a cash controls audit of the City of Regina's (City) Landfill operations for the period of January 2024 to June 2025. This audit was undertaken in recognition of the inherent risks associated with cash handling activities, which are susceptible to theft, misappropriation, and other forms of financial irregularities. Due to these risks, cash handling is considered a high-risk operational area.

Landfill operations is a waste management facility that provides disposal services for a wide range of materials generated by residents and commercial entities. Landfill operations derive revenue by charging fees (tipping fee) to customers for dumping materials at Landfill. Tipping fee charged to customers varies according to material type. Certain materials, such as clean concrete, asphalt, and crushed granite, are exempt from fees. Other materials, including scrap metal and shingles, are charged a standard rate of \$95 per tonne. Items requiring special handling, such as cables, frost or chain-link fencing, loose dust, grain, and bulky waste, incur additional surcharges ranging from \$50 to \$250. Customers may remit payment using cash, debit, or credit cards. In addition, the Landfill offers credit facilities to select corporate customers, allowing payment within 30 days of invoicing.

Cash handling operations at the Landfill are primarily overseen by the Coordinator of Business Operations and the Systems & Revenue Analyst. The compliance management function within the City's Public Accounting & Reporting Branch is responsible for maintaining the Money Handling Policy and Corporate Money Handling Procedures. During the audit period of January 2024 to June 2025, total revenue from Landfill operations amounted to approximately \$16.5 million, of which \$375,000 was collected in cash. All transactions processed at the Landfill are recorded in the Geoware Waste Management Information and Control System (Geoware), while the City's accounting system is Oracle EBS (Oracle).

2. Audit Objective and Scope

The primary audit objectives were to review the cash operations at the Landfill to gain an understanding of the cash handling process and:

- Assess the effectiveness of the City's internal controls related to the cash handling processes.
- Determine existence and assess compliance with applicable policies and procedures.
- Provide management with recommendations to improve the effectiveness of internal

controls in its cash handling operations.

The scope of the audit excludes compliance with Payment Card Industry (PCI) security standards. The review scope included cash operations and transactions occurring between January 1, 2024, to June 30, 2025, which were tested on a sample basis.

3. Audit Methodology

To meet the objectives, we reviewed the physical security and cash handling procedures and practices at the Landfill on a sample basis. The audit included the following tests:

- Reviewed written cash handling procedures.
- Observed physical safeguarding cash handling procedures at the Landfill.
- Observed cash handling processes to ensure adequate chain of custody.
- Reviewed management reports to ensure adequate accounting.
- Performed cash counts to assess the existence and accuracy of cash.
- Interviewed staff in connection with cash handling procedures.
- Reviewed and discussed findings with management.

4. Audit Results

Our audit concluded that internal controls existed but requires improvements to strengthen the design and effectiveness of key cash handling controls and reduce the risk of improper transactions. The review identified the following key opportunities to further enhance the overall control environment for cash handling.

Standard Operating Procedures (SOPs) for handling cash exists, but they are not comprehensive and some are overdue for review. Comprehensive SOPs need to be developed, implemented and reviewed timely.

Revenue transactions that were edited or voided did not have supporting documentation to evidence supervisory approval, and current reports lack the level of detail required to justify these changes. Monthly Landfill analysis reports should include clear and sufficient explanations for all edited and voided transactions and be formally signed off by supervisory personnel.

Administrative access in Geoware has been granted to individuals whose responsibilities may not require elevated privileges. User access rights should be aligned with job responsibilities.

SOPs outlining the eligibility criteria for granting credit to customers are not currently in place, and the procedures for recovering overdue amounts are due for review. These procedures should be developed and updated to strengthen controls over credit management.

Our primary goal in conducting a cash controls audit is to aid Administration in strengthening internal controls and to improve methods of prevention and detection of

fraud. We have made recommendations to address the above exceptions to help enhance the effectiveness of the processes, strengthen controls, and improve accountability.

Administration has already begun correcting and/or implementing controls that address many of the audit recommendations as noted in their Management Responses. Internal Audit will follow up and report on the status of these action plans. The “Observations and Recommendations” section of this report provides additional information about each finding and proposed action plans.

While this report details the results of the audit based on a limited sample size, the responsibility for the maintenance of an effective system of internal control and the prevention and detection of irregularities and fraud rests with management. We anticipate that the implementation of our recommendations will improve the overall control environment and reduce the risks associated with the cash handling process. Internal Audit wishes to thank the Waste, Water and Environment (WWE) and Financial Services (FS) departments that participated in this audit for their assistance and numerous courtesies extended during the completion of this audit.

Dhinakar Viswanathan
City Internal Auditor

Auditor: Ivo Fotabong
Internal Audit Specialist

Audit Report: 2026 - 02

Date: March 16, 2026

5. Observations and Recommendations

5.1 Policies & Procedures

The Money Handling Policy subsection 4.1 of section 4.0 states “Money handling locations must establish and document a Money Handling Operating Procedure for their area that meets or exceeds the minimum standards of this policy and are consistent with the Corporate Money Handling Procedures”. However, Landfill operations does not maintain written comprehensive procedures for the following activities:

- Reconciling transactions between Geoware and Oracle to ensure all transactions in City’s Landfill operations are recorded completely and accurately into the City’s accounting system.
- Reviewing daily cash reconciliations at Landfill.
- Validation of cancelled, edited and zero value transactions at Landfill.
- Monitoring access to cash safe, including periodic change of cash safe access.
- Promptly depositing cash collections and performing surprise cash counts.

The corporate money handling policy and procedures were last reviewed in 2018 and are now due for revision.

Detailed written procedures and controls are necessary to ensure the integrity and completeness of the cash management process. Effective policies and procedures are required to be reviewed periodically to ensure they are up to date and stay aligned with operational requirements. When there are no complete or updated written procedures to refer to, the employee carrying out the process relies on personal understanding and experience, which could result in incorrect, incomplete, or inconsistent application. Lack of procedures renders it more difficult to hold individuals accountable for their actions or failure to act.

Recommendation

Develop and implement comprehensive written procedures for all cash handling procedures at Landfill operations. Revise and update policies and procedures to reflect current practices and operations whenever significant changes in operations are made.

Review and update the Money Handling Policy and Corporate Money Handling Procedures.

Management Comments/Action Plan

Management agrees with the recommendation. Both the Money Handling Policy and Corporate Money Handling Procedures are currently in the process of review and update. While key cash handling processes were already in place and being performed consistently by staff, it is acknowledged that SOPs have not been updated to reflect current practices. Comprehensive SOPs have been developed and implemented for all cash handling activities, including reconciliations, daily reviews, transaction validation, safe access control, and deposit procedures. Additional sign-off and oversight measures have

been implemented to strengthen accountability and ensure consistent application across operations. Once the Corporate Policy and Procedures update has been approved, SOPS that have been developed and implemented at Landfill will be reviewed to ensure that they are aligned with the overarching policy and procedural documentation. Once this update is complete, the Corporate Policy and Procedure will be up for regular review and update.

Commitment Date: Q2, 2026

5.2 Amended Transactions

The City's Landfill generates revenue by charging dumping fees based on the type of material deposited. Certain materials, such as clean concrete, asphalt, and crushed granite, are exempt from fees, while other materials, including scrap metal and shingles, are charged at a standard rate of \$95 per tonne. Materials requiring special handling, such as cables, frost or chain-link fencing, loose dust, grain, and bulky waste, are subject to additional surcharges ranging from \$50 to \$250.

Geoware is used to record all revenue transactions related to Landfill dumping fees. On occasion, transactions recorded in Geoware require editing or cancellation due to reasons such as technical errors in weighbridge measurements or changes in the customer's method of payment. Although Landfill management indicated that edited and voided transactions are verbally approved and reviewed by supervisory personnel, there is no documented evidence to support this oversight.

Edited and voided transactions are tracked in the monthly Landfill analysis reports; however, the accompanying explanations lack sufficient detail to adequately justify the changes. During the period from January 2024 to June 2025, a total of 218,374 revenue transactions were processed at the Landfill, of which 3,901 transactions (1.7%) were edited, and 2,306 transactions (1.0%) were voided.

Edits to material type or weight, as well as cancelled transactions, when performed without documented approval and review, may directly impact revenue and increase the risk of error or misappropriation of funds.

Recommendation

Assess the feasibility of enhancing the Geoware system to ensure that detailed and complete reasons for all edited and voided transactions are clearly captured and displayed.

Ensure that explanations documented in the monthly Landfill analysis reports provide sufficient detail to clearly justify all edited and voided transactions. In addition, require supervisory personnel to formally sign off on these reports to evidence review and approval.

Management Comments/Action Plan

Management agrees. The required processes for reviewing edited and voided transactions were already in place; however, documentation has now been expanded to capture the level of detail requested. Landfill procedures have been updated to ensure clear and complete explanations for all amended transactions, and supervisory sign-off has been implemented to formally evidence review and approval. All recommended changes have been completed.

Commitment Date: Completed

5.3 Bank Reconciliation

Bank reconciliation is a critical internal control activity that compares banking records to the City's accounting records to ensure both sets of information are accurate and aligned. This process helps to identify errors or omissions that may arise from delays or mistakes made by either City staff or the financial institution. Currently, reconciliations between the bank statement, Oracle and Geoware are performed manually using an Excel spreadsheet, which increases the level of manual effort required and heightens the risk of errors.

Our review of the 2024–2025 reconciliation process identified the following issues:

- Bank reconciliations are not consistently reviewed and signed off on a monthly basis. Instead, they are often accumulated over several months before being reviewed. For example, reconciliations for the months of January to May 2024 were not reviewed until June 2024.
- A few long-outstanding reconciling items were noted on the bank reconciliation statements. Although individually insignificant, these items frequently appeared and were attributed to cumulative clerical errors from prior periods.

Delays in both the preparation and review of bank reconciliations increase the risk that errors or misappropriations may go undetected for an extended period.

Recommendation

Ensure that bank reconciliations are prepared and reviewed in a timely manner, and that all long-outstanding reconciling items are promptly investigated and resolved. Implement tiered escalation protocols for reconciling items that remain unresolved beyond established timelines.

Management Comments/Action Plan

Management agrees. These items will be included in the procedures document.

Commitment Date: Q2, 2026

5.4 Cash Handling Procedures

Corporate Money Handling Procedures have been established to provide business areas with guidance to meet or exceed the minimum standards outlined in the Money Handling Policy. These procedures are intended to ensure that adequate internal controls are consistently applied across the organization for all the City money handling activities. Our review of cash handling practices at the City's Landfill identified several areas where control enhancements are required.

Supervisors indicated that they review the daily cash reconciliation reports prepared by scale attendants; however, these reports are not signed off as evidence of supervisory review. In addition, surprise cash counts are not formally documented, and cash count certificates are not prepared to substantiate their performance. Supervisors also review the fraud-stopper envelopes and record the required details in the cash booklet, but they do not countersign the booklet to confirm their review.

The absence of supervisory sign-off on daily cash reconciliations, combined with the lack of documented random cash counts, indicates that key controls may not be consistently performed or sufficiently evidenced. Furthermore, the failure to countersign the cash booklet reduces traceability and limits the City's ability to investigate and resolve discrepancies.

Recommendations

Require supervisors to formally sign off on all daily cash reconciliation reports to provide documented evidence of supervisory review.

Implement documented random cash and float inventory checks to demonstrate that key control activities are being performed.

Ensure supervisors countersign the cash booklet after recording funds placed in fraud-stopper envelopes to substantiate oversight.

Management Comments/Action Plan

Management agrees. The required sign-off processes have been implemented, and daily cash reconciliation reports now include formal supervisory approval. Float checks were already being performed; these have now been formalized and documented to meet the recommended control standards. Updated cash booklets are in place, including supervisor countersignature requirements for envelope entries.

Commitment Date: Completed

5.5 Credit Management

Most Landfill customers pay for dumping materials at Landfill using payment methods such as cash, debit, or credit cards. However, Landfill operations offers some corporate customers credit facility allowing them to pay the invoiced amounts within 30 days of

billing. This is primarily intended to improve administrative efficiency when managing high-volume usage and allows businesses to remit payment monthly for invoiced amounts rather than paying per visit.

However, we note that there are no documented SOPs outlining eligibility criteria for obtaining this credit facility from Landfill or the associated collections process. Currently, the process of sanctioning credit facility for customers requires two credit references to be eligible.

Further, our review of balances owed by corporate customers noted that:

- Of the \$1,332,502 total amount owed as of November 12, 2025, \$471,450 (35 per cent) is due for over 60 days from the billing date. \$399,149 (85 per cent) of the amounts over 60 days are attributable to two customers, both of whom have received three collection reminders.
- \$35,125 (3 per cent) of the amount receivable has been overdue for more than one year. Collection efforts have been exhausted for this amount owed to the City, with \$13,870 in the process of being written off and the remainder to be offset against corresponding amounts owed by the City to the corporate customer.

Not having documented, robust, structured eligibility criteria for granting credit to customers increases financial and operational risks to the City.

Recommendation

Develop and implement SOPs that clearly define the eligibility criteria for credit approval and recovery procedure to collect overdue amounts.

Management Comments/Action Plan

Management agrees with these recommendations. Administration agrees to develop a comprehensive SOP that clearly defines the eligibility criteria and credit approval workflow. The Assessment & Property Revenue Services (APRS) Branch is also working on updating the overarching Sundry Accounts Receivable Policy which will define standard timelines for reminders, escalation, putting a hold on credit accounts, write-offs and offsets.

Commitment Date: Q4,2026.

5.6 User Access Review

Landfill operations utilize Geoware to support key operational functions, including vehicle processing, billing, and reporting. Users are primarily assigned one of two access types within Geoware: Operator access or administrative access.

Administrative access provides elevated permissions, enabling users to perform activities such as creating business accounts, modifying existing user access, and adjusting rates for various material types and weights. Currently, six individuals have been granted Administrative access, although not all of them may require this level of permission to fulfill their job responsibilities.

Assigning excessive access rights that do not align with personnel roles and responsibilities increases the risk of errors, and unauthorized modification of critical organizational data.

Recommendation

Perform a comprehensive, one-time review of all user access rights to ensure they are appropriately aligned with assigned job responsibilities and establish a process to review these access rights at least annually.

Management Comments/Action Plan

Management agrees. A review of Geoware access rights is already in place, and role definitions have been confirmed. Requested software changes cannot be made at this time as the system is vendor-controlled, we will continue to pursue change when possible. Administrative access is limited to a small group of senior staff whose roles require higher-level responsibility. Monitoring reports and periodic access reviews help mitigate the inherent risk associated with elevated permissions, and this risk is assessed as low.

Commitment Date: Q1, 2026



Audit Recommendations Status Update

Date	April 23, 2026
To	Audit and Finance Committee
From	Financial Strategy & Sustainability
Service Area	Financial Strategy & Sustainability
Item No.	AFC26-10

RECOMMENDATION

That the Audit and Finance Committee receive and file this report.

ISSUE

The Internal Audit Charter requires the City of Regina (City) Internal Auditor to report the results of the Internal Audit activities and the status of progress in implementing Internal Audit recommendations. This report presents the status of recommendations implemented or in progress for Audits completed up to 2025.

IMPACTS

Strategic Priority Impact

Audit reports support accountability in the stewardship of public funds and resources, strengthening internal controls and improving the effectiveness and efficiency of City operations and Governance processes. This report aligns with the City's Strategic plan through the Financial Perspective and Stewardship & Operations sections.

There are no financial, legal, policy, labour, environmental, Indigenous or inclusion, diversity, equity & accessibility impacts respecting this report.

OTHER OPTIONS

None with respect to this report.

COMMUNICATIONS & ENGAGEMENT

None with respect to this report.

DISCUSSION

As part of the Internal Audit department's follow-up process, Administration provides periodic updates on the status and progress of outstanding audit recommendations to Internal Audit. The objective of this report is to provide the Audit and Finance Committee with an update on the progress of the implementation of management action plans as reported by Administration that were developed to address audit observations.

Administration has implemented 21 audit recommendations since the previous status update to the Audit and Finance Committee in June 2025. As of February, 2026, 55 of the audit recommendations were reported by Administration as complete, 19 are not yet due and 54 are in progress. Of the 54 recommendations that are in progress, 14 are overdue for more than a year. The current completion rate is 51 per cent.

Please find the status of recommendations summary in the table below.

Audits	Status of Recommendations				
	Completed	In Progress			Total
		Not yet Due	Overdue Less Than a Year	Overdue More Than a Year	
Central Stores and Parts Inventory Audit	20	-	-	7	27
Payroll Audit	7	-	-	2	9
Cash Controls Audit – Leisure and Recreational Centres	15	-	-	5	20

Purchasing Card Audit	10	-	33	-	43
Property Tax and Assessment Audit	2	11	2	-	15
Cybersecurity Audit	1	8	5	-	14
Total	55	19	40	14	128

The Central Stores and Parts Inventory Audit report, issued in 2023, identified a need for comprehensive policies and procedures to govern the handling of inventory, the lack of which contributed to control exceptions within the process. Finance has coordinated with other inventory areas in the City and benchmarked best practices with other cities to develop an Inventory Governance Policy. Standard operating procedures have been drafted for a majority of activities, however this process took longer than originally anticipated due to staff turnover and changing priorities. An overarching policy and procedure for inventory management was developed and implemented in 2025. The establishment of this policy was pivotal to implement most audit recommendations in the report. Six of the audit recommendations from this audit, overdue for more than a year related to process automation and rely upon upgrades to the accounting and warehouse management systems. These will be dependent on prioritization of system efficiencies and may not be available until 2026/2027 subject to project timelines and funds available. The remaining overdue audit recommendation is planned to be implemented in Q2, 2026.

The Payroll Audit and the Cash Controls Audit reports were issued in 2024. Currently, 22 of the 29 recommendations made in these reports have been completed. Seven recommendations that were due for implementation in 2024 have progressed substantially and are expected to be completed in Q2, 2026. Additional information related to audit recommendations overdue more than a year is provided in Appendix A.

Internal Audit will report to the Audit and Finance Committee twice a year on Administration's progress in implementing agreed-upon audit recommendations. The status of all outstanding recommendations from audits will be next reported to the Audit and Finance Committee in Q4, 2026.

Administration and staff continue to work towards the completion of outstanding audit recommendations and target completion dates. Administration tracks the status of outstanding Internal Audit recommendations. A report is provided to the executive leadership team twice a year with an update on the progress of implementing audit recommendations. Internal Audit will continue to support the departments in their efforts to implement audit action plans in a timely manner.

DECISION HISTORY & AUTHORITY

In accordance with section 3(2) Table 1.1 of *The Committee Bylaw, Bylaw No. 2009-40*, The Audit and Finance Committee has delegated authority to review a report and it may receive it for information or send it on to City Council or Executive Committee in some cases with or without recommendations.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'V. Dhy', with a long horizontal flourish extending to the right.

Dhinakar Viswanathan
City Internal Auditor

Prepared by: Dhinakar Viswanathan, City Internal Auditor

ATTACHMENTS

Appendix A - Audit Recommendations Overdue More Than a Year

Appendix A – Audit Recommendations Overdue More Than a Year

S.No.	Recommendations	Status	Original Due Date	Revised Due Date
Central Stores and Parts Inventory Review – Report Issue Date July 27, 2023				
Policies & Procedures				
Reconciliation of Inventory Records				
1	Review inventory control reconciliation procedures to ensure procedures are current and the customized system reports used for the reconciliation yield the desired results.	In progress	Q3, 2023	2026/2027
2	Assess viability of automating the reconciliation process between WAM, M5 and Oracle EBS, by generating unique serial numbers for each receipt/issue and cross referencing them between the two records.	In progress	Q3, 2023	2026/2027
Physical Inventory and Accuracy Controls				
3	Implement “blind counts” (where the employee counting does not know the expected quantity of inventory) to enhance the physical count process and support early identification of inventory record discrepancies. Inventory counts are not to be performed by store personnel who have access to the expected quantity of the item (recorded in WAM/M5) at the time of the count.	In progress	Q4, 2023	2026/2027
4	Implement processes whereby if the cycle count adjustment or other inventory adjustments in WAM/M5 is greater than a defined threshold, approval must be provided within WAM/M5 by an authorized employee independent from the inventory operations.	In progress	Q4, 2023	2026/2027
5	Barcode scanning technology may be considered to enhance the efficiency and accuracy of physical counts (cycle and annual). Implement a monthly review process for inventory.	In progress	Q4, 2023	2026/2027
6	Implement a monthly review process for inventory values, to ensure anomalies in values are promptly detected and rectified.	In progress	Q4, 2023	Q4, 2027
Identification and Disposal of Obsolete Inventory				

S.No.	Recommendations	Status	Original Due Date	Revised Due Date
7	Implement formal procedures to record scrap movement at the time of receipt from other departments, storage, and disposal. Develop and retain a log of scrap materials to ensure that all scrap is accounted for.	In progress	Q4, 2023	Q2, 2026
Payroll Audit Report – Report Issue Date March 28, 2024				
Timesheet Review				
8	The Payroll unit should develop and implement policies and procedures to strengthen enforcement of timesheet approval requirements.	In progress	Q3, 2024	Q2, 2026
Bank Reconciliation				
9	Financial Systems Management and Operations Branch and Support should revise and update procedures to include timelines, documentation and reviewing authority for performing and reviewing bank account reconciliations.	In progress	Q2, 2024	Q2, 2026
Cash Controls Audit – Leisure and Recreational Centres – Report Issue Date March 28, 2024				
Policies & Procedures				
10	Review and update the Money Handling Policy, Corporate Money Handling Procedures and the deposit agreement plan for Neighbourhood Centres.	In progress	Q3, 2024	Q2, 2026
Bank Reconciliation				
11	Revise and update procedures to include timelines, record retention and reviewing authority for performing and reviewing bank account reconciliations.	In progress	Q2, 2024	Q2, 2026
12	Implement tiered escalation protocols for reconciling items that are unresolved beyond agreed timelines.	In progress	Q2, 2024	Q2, 2026
Cash Handling				
13	Reinforce procedures requiring prompt deposit of cash collections and develop contingency procedures to address staff absences.	In progress	Q4, 2024	Q2, 2026

INTERNAL AUDIT DEPARTMENT
AUDIT RECOMMENDATIONS STATUS



S.No.	Recommendations	Status	Original Due Date	Revised Due Date
14	Ensure deferred revenue, revenue on leisure passes and gift certificate reconciliations are performed and reviewed timely.	In progress	Q4, 2024	Q2, 2026