CITY COUNCIL

Tuesday, August 25, 2026
1:00 PM

Henry Baker Hall, Main Floor, City Hall

OFFICE OF THE CITY CLERK

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Agenda
Special City Council
Tuesday, August 25, 2026

Pursuant to section 16(11.1) of *The Procedure Bylaw, Bylaw No. 9004*, no new delegations registering to appear in person/teleconference to address City Council will be accepted for the tabled item listed below. Only written submissions will be accepted.

CM26-6 2027 General Operating Overview

Members of the public who wish to register to speak to item *CM26-7 2027 Preliminary Forecast - Service Details* at the August 25, 2026 Special City Council meeting may do so by visiting Regina.ca/Register and submitting a completed registration form together with a written submission through the "Special City Council meeting" button before the registration deadline of 12:00 p.m. on Monday, August 24, 2026. If you require assistance with the delegation registration form, please contact us at 306-777-7262 before the registration deadline. Late registrations cannot be accepted.

Confirmation of Agenda

TABLED CITY MANAGER'S REPORT

CM26-6 2027 General Operating Overview

Recommendation
That City Council receive and file this report.

CITY MANAGER'S REPORT

CM26-7 2027 Preliminary Forecast - Service Details

Recommendation
That City Council receive and file this report.

Adjournment

2027 General Operating Overview

Date	July 28, 2026
To	City Council
From	Financial Strategy & Sustainability
Service Area	Financial Strategy & Sustainability
Item No.	CM26-6

RECOMMENDATION

That City Council receive and file this report.

ISSUE

Administration is presenting the first of five preliminary reports that will inform development of the 2027 Budgets. This meeting is the first of three dedicated to reviewing the 2027 General Operating Budget and is intended to provide City Council with an early understanding of the financial pressures affecting the City's ability to maintain current service levels.

The 2027 Preliminary Forecast does not represent a proposed budget, a funding request or a recommendation for a particular mill rate increase. Rather, it illustrates the estimated changes in operating revenues and the changes in the cost of delivering existing civic services in 2027.

As part of its 2026-29 Strategic Plan, City Council has adopted a Strategic Imperative that Regina's municipal property taxes are within the lowest 25 per cent of taxes among comparator Canadian cities. The 2027 Preliminary Forecast includes Administration's first draft of the revenue and expenditure adjustments that could be made in 2027's general operations to stay within Council's Strategic Imperative.

IMPACTS

Financial Impact
There are no financial impacts respecting this report. The preliminary service forecasts discussed in this report and outlined in the appendix are preliminary and for discussion only. All financial decisions will be made by City Council during its budget meetings in December.

Strategic Priority Impact
The proposed investments included in the preliminary service forecasts are focused on advancing the City of Regina's (City) Strategic Priorities: Infrastructure, Vibrancy, Livability and Prosperity. As previously mentioned, Administration will present the forecasted status quo mill rate increase required to maintain current service levels, along with a series of potential revenue adjustments, reserve funding changes, and service reductions that could support Council's strategic objective of maintaining property tax increases within the bottom quartile of comparator municipalities.

Labour Impact
There are some potential FTE reductions included in the proposed reductions to achieve the Strategic Imperative of being the bottom quartile of comparator cities. These reductions are not final and further Council discussion and debate will determine what reductions to include.

Environmental Impact
The Forecasted 2027 Budget includes investments that are aligned with the City's Renewal 2050 goals with respect to the Energy & Sustainability Framework (ESF) and Action Plan and the Corporate Climate Adaptation Strategy. Any additional budget asks that align to the ESF will be brought forward at a later date.

Indigenous Impact
The preliminary service forecast includes investments that support the City's elected officials and Administration to incorporate an Indigenous worldview into all municipal operations and deliver on the City's strategic principle of Reconciliation.

Inclusion, Diversity, Equity & Accessibility (IDEA)
This report and the Forecasted 2027 Budget present an opportunity for the City to address the City's strategic principle, Inclusion, Diversity, Equity and Accessibility (IDEA), fostering an equitable environment and removing barriers to promote inclusive participation and success for all. Opportunities to advance IDEA will be discussed during the 2027 Budget Process.

There are no legal or policy impacts respecting this report.

OTHER OPTIONS

None with respect to this report.

COMMUNICATIONS & ENGAGEMENT

A series of City Council meetings have been scheduled specific to developing the 2027 budgets.

General Operating:

- July 28: 2027 Preliminary Forecast – Overview
- August 25: 2027 Preliminary Forecast by Service
- September 8: 2027 Preliminary Forecast – Potential Service Enhancements

General Capital Budget

- September 22: Preliminary Forecast – 2027 to 2031 General Capital Plan

Utility Operating & Capital

- October 6: 2027 Preliminary Forecast

These meetings will provide additional opportunities for public and City Council engagement, helping to inform City Council's budget deliberations in December. This enhanced engagement process is intended to improve alignment between the approved budget and City Council's strategic priorities.

DISCUSSION

Administration has prepared the 2027 Preliminary Forecast for General Operations. The purpose of this forecast is to:

1. Gain an understanding of the projected financial pressures facing the City in 2027, including the estimated $44.7 million increase in tax-supported operating expenses needed to maintain current service levels and deliver existing civic services.

2. Understand the key cost drivers contributing to the forecasted increase in tax-supported operating expenses for 2027 and estimate the 2027 mill rate increase that would be required to maintain services at their current level.

3. Outline Administration's proposed measures to achieve City Council's strategic imperative of maintaining property tax increases within the lowest 25 per cent of comparator municipalities, including revenue enhancements and reserve adjustments.

The preliminary forecasts exclude service enhancements, new services, strategic investments and partner requests. Optional adjustments to address service gaps or to add enhancements will be presented on September 8.

Table 1 summarizes the forecasted increase in 2027's general operating revenues and expenditures for those services that are supported by property tax revenue. Services that are fully supported by the fees they generate, such as Solid Waste Collection or Cemeteries have been excluded. For context, Table 1 also shows the equivalent mill rate increase or decrease for each category. For 2027, a mill rate increase of 1 per cent is forecasted to generate approximately $3.76 million in additional property tax revenue.

Table 1

<table>
<tr><th colspan="2">2027 General Operating Budget Increases</th><th></th><th>$ (000's)</th><th>MR Equivalent ($/3,760)</th><th>Cumulative MR Equivalent (Target is 5.81)</th></tr>
<tr><td colspan="2">STATUS QUO EXPENDITURES</td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Staff Costs</td><td></td><td>8,650</td><td>2.30</td><td>2.30</td></tr>
<tr><td colspan="2">Electricity & Gas</td><td></td><td>426</td><td>0.11</td><td>2.41</td></tr>
<tr><td colspan="2">Fuel</td><td></td><td>820</td><td>0.22</td><td>2.63</td></tr>
<tr><td colspan="2">Civic Fleet Maintenance</td><td></td><td>783</td><td>0.21</td><td>2.84</td></tr>
<tr><td colspan="2">Regina Police Service</td><td></td><td>7,407</td><td>1.97</td><td>4.81</td></tr>
<tr><td colspan="2">Debt Servicing</td><td></td><td>6,737</td><td>1.79</td><td>6.60</td></tr>
<tr><td colspan="2">Reserve Replenishment</td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td>General Fund Reserve</td><td>1,320</td><td rowspan="4">2,985</td><td rowspan="4">0.79</td><td rowspan="4">7.40</td></tr>
<tr><td></td><td>Asset Revitalization Reserve</td><td>1,010</td></tr>
<tr><td></td><td>Intensification Infrastructure Reserve</td><td>329</td></tr>
<tr><td></td><td>Industrial Development Charge Reduction Reserve</td><td>326</td></tr>
<tr><td colspan="2">Re-instate Transit Fleet Reserve</td><td>7,300</td><td>7,300</td><td>1.94</td><td>9.34</td></tr>
<tr><td colspan="2">Capital Funding</td><td></td><td>5,188</td><td>1.38</td><td>10.72</td></tr>
<tr><td colspan="2">Bad Debt</td><td></td><td>1,600</td><td>0.43</td><td>11.14</td></tr>
<tr><td colspan="2">Charging Infrastructure</td><td></td><td>550</td><td>0.15</td><td>11.29</td></tr>
<tr><td colspan="2">Transit Fleet Maintenance</td><td></td><td>805</td><td>0.21</td><td>11.50</td></tr>
<tr><td colspan="2">Paratransit Contract</td><td></td><td>445</td><td>0.12</td><td>11.62</td></tr>
<tr><td colspan="2">Other Increases for Inflation</td><td></td><td>1044</td><td>0.28</td><td>11.90</td></tr>
</table>

2027 General Operating Budget Increases	$ (000's)	MR Equivalent ($/3,760)	Cumulative MR Equivalent (Target is 5.81)
STATUS QUO REVENUES INCREASES			
Municipal Revenue Sharing Revenue Growth	(3,000)	(0.80)	11.10
Property Tax Penalty Revenue Growth	(2,259)	(0.60)	10.50
Utility Admin Fee Increase	(3,427)	(0.91)	9.59
Other Non-tax Revenue Growth	(700)	(0.19)	9.40
Fire Service Agreement Fee Increase	(600)	(0.16)	9.24
Tax Revenue Growth	(8,385)	(2.23)	**7.01**
ADMINISTRATION RECOMMENDATIONS TO ACHIEVE STRATEGIC IMPERATIVE			
Reduce Transfer to Transit Fleet Reserve	(3,117)	(0.83)	6.18
Service Reductions **- See Table 2**	(1,406)	(0.37)	**5.81**

To achieve City Council's Strategic Imperative, that Regina's municipal property taxes are within the lowest 25 per cent of taxes among comparator Canadian cities, 2027's mill rate increase must be capped at 5.81 per cent.

Table 1 shows, tax supported General Operating expenses are forecasted to increase by approximately $44.7 million. General Revenues are also expected to grow by $17.7 million, including $8.4 million in property tax revenue. It is important to note that this forecasted increase in property tax revenue is due to changes in the assessment roll not from an increase in the mill rate.

As noted, Table 1 does not include those services that are fully supported by the fees they generate. Appendix A shows 2027 Forecasted Revenues & Expenses for all General Operating Services, those supported by property taxes and those that are fully paid for by user fees,

The service reductions needed to meet City Council's Strategic Imperative listed in Table 1 are detailed in Table 2 below.

Table 2

Reductions to Achieve Strategic Imperative	$ (000's)	MR Equivalent (%)
Efficiency - Right-Sizing Facilities Expenses	(375)	(0.10)
Efficiency - Transit Allocated Expenses (Parts)	(352)	(0.09)
Service Reduction - Contractor Support on Dust Suppression	(219)	(0.06)
Service Reduction - Pavement Marking (Roads) line painting frequency	(195)	(0.05)

Reductions to Achieve Strategic Imperative	$ (000's)	MR Equivalent (%)
Casual FTE -1.5		
Service Reduction - Eliminate Towing for Spring Sweep	(95)	(0.03)
Efficiency - General Supplies and Consulting Services (Strategy & Indigenous Relations)	(100)	(0.03)
Service Reduction - Outdoor Washroom Strategy delayed	(70)	(0.02)
Total Taxation Required	**(1,406)**	**(0.37)**

Table 3 summarizes the increase (decrease) in the allocation of property tax revenue by service from the 2026 Approved Budget to the 2027 Preliminary Forecast.

Table 3

Property Tax Revenue Allocated By Service	2026 Taxation (000,000's)	Change in Taxation to Fund (000,000's)	2027 Taxation (000,000's)
Regina Police Service	82.5	5.6	88.1
Corporate Revenues and Expenses (Debt and Contributions to Capital)	70.7	11.1	81.8
Fire & Protective Services	38.6	3.3	41.9
Enabling Services (Finance, Technology, People & Organizational Culture)	35.8	1.1	36.9
Transit Services	28.2	5.0	33.2
Roadways & Transportation	29.4	1.3	30.7
Service Delivery and Infrastructure Support (Planning & Development, Sustainable Infrastructure, Fleet, Facilities)	24.7	0.4	25.1
Recreation and Cultural Services	21.4	1.1	22.5
Community Building and Support (Service Partners, City Centre, Indigenous Relations)	15.7	(0.0)	15.7
Parks and Open Spaces	12.8	0.8	13.6
Governance & Leadership (Senior Leadership, Mayor & Council)	8.3	0.6	8.9
Solid Waste Services	-	-	-
Grand Total	**369.4**	**30.4**	**399.8**

Detailed information by Service, for the 2027 Preliminary Forecast for General Operating will be presented on August 25.

Funding requests from the City’s service partners, Regina Police Service, Provincial Capital Commission and Economic Development Regina, are still in development. These requests will be presented to City Council in the fall and included in the 2027 Proposed Budget that will be tabled in November. All items will be reviewed during City Council’s December budget meetings.

DECISION HISTORY & AUTHORITY

At its meeting on May 6, 2026, City Council considered item *CR26-49 2027/2028 Budget Process*, and adopted a resolution to:

1. Approve the recommended 2027/2028 Budget Process as outlined in this report; and
2. Direct Administration to bring the following in Q4 2026 for use in the 2027/2028 Budget Process
   a. An updated and enhanced Long-Range Financial Model (LRFM) using the LRFM that was originally developed in 2016; and
   b. A developed Long-Range Financial Plan (LRFP) that translates the LRFM results into a 20-year plan that explains the City’s fiscal drivers, trade-offs and risks in plain language.

Respectfully Submitted,

Trevor Black
Manager, Budget & Long-Term Financial Planning

Respectfully Submitted,

Jeff May
Acting Chief Financial Officer & Deputy City Manager

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

ATTACHMENTS

Appendix A - 2027 Forecasted Revenues & Expenses by Category

Appendix A - Forecasted Revenues & Expenses by Category

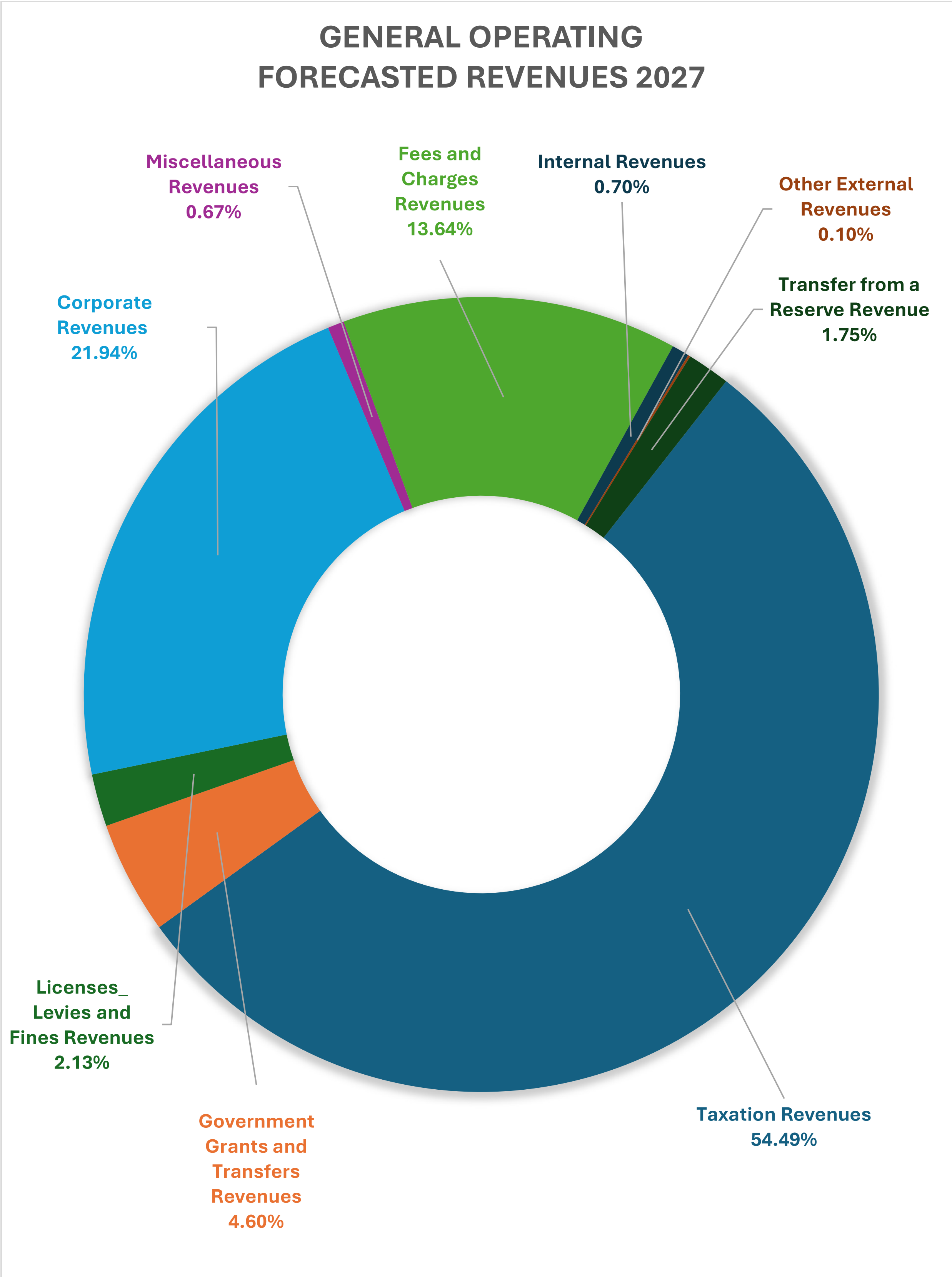
The table below shows the change in the City's budget from 2024-27

By Category ('000,000s)	**2024**	**Increase (Decrease)**	**2025**	**Increase (Decrease)**	**2026**	**Increase (Decrease)**	**2027**
REVENUE							
Fees and Charges Revenues	91.0	(1.5)	89.5	(1.8)	87.7	12.4	100.1
Government Grants and Transfers Revenues	17.2	18.1	35.3	(5.9)	29.4	4.3	33.7
Licenses_ Levies and Fines Revenues	13.9	(0.6)	13.3	1.8	15.1	0.5	15.6
Miscellaneous Revenues	4.9	0.2	5.1	0.2	5.3	(0.4)	4.9
Internal Revenues	5.1	(0.6)	4.5	0.2	4.7	0.4	5.1
Other External Revenues	0.7	(0.1)	0.6	0.1	0.7	-	0.7
Corporate Revenues	131.4	15.1	146.5	4.1	150.6	10.4	161.0
	264.2	30.6	294.8	(1.3)	293.5	27.6	321.1
EXPENSES							
Salary & Benefit Expenses	299.5	10.2	309.7	21.9	331.6	19.1	350.7
Employee Related Payment Expenses	2.3	-	2.3	0.1	2.4	-	2.4
Training & Travel Expenses	2.5	0.3	2.8	0.2	3.0	-	3.0
Professional & External Services Expenses	58.1	1.6	59.7	1.8	61.5	(0.9)	60.6
Community Investment Expense	22.6	22.2	44.8	(9.1)	35.7	1.3	37.0
Debt Servicing Expenses	13.6	-	13.6	(2.1)	11.5	-	11.5
Contribution to Capital Expenses	70.6	16.3	86.9	(7.4)	79.5	5.2	84.7
Utility Expenses	12.8	(0.8)	12.0	0.5	12.5	0.5	13.0
Intramunicipal Charges	35.3	3.4	38.7	16.9	55.6	1.5	57.1
Office & Administrative Expenses	15.3	3.9	19.2	1.5	20.7	2.9	23.6
Material Goods & Supplies Expenses	13.5	2.1	15.6	1.2	16.8	1.1	17.9
Other External Expenses	11.7	0.7	12.4	(0.4)	12.0	0.3	12.3
	557.8	59.9	617.7	25.1	642.8	31.0	673.8
Subtotal - Expenses less Revenue	293.6	29.3	322.9	26.4	349.3	3.4	352.7
Reserve Transactions	10.3	(2.5)	7.8	12.4	20.2	26.9	47.1
Balance funded by Property Taxes	**303.9**	**26.8**	**330.7**	**38.8**	**369.5**	**30.3**	**399.8**

Revenue by Category

The following charts show the 2027 Forecasted Revenues and Expenses by Category. Taxation remains the largest source of funding for General Operations. Corporate Revenues such as Investment Income, Municipal Revenue Sharing and Municipal Surcharges do relieve some pressure on property taxes.

Revenues By Category ('000,000's)	2025 Actual	2026 Budget	2027 Forecast	2027 Change	%age Change
Taxation Revenues	331.1	369.6	399.8	30.2	8.2%
Fees and Charges Revenues	102.9	87.7	100.1	12.4	14.2%
Government Grants and Transfers Revenues	26.1	29.4	33.7	4.3	14.7%
Licenses Levies and Fines Revenues	18.1	15.1	15.6	0.5	3.5%
Miscellaneous Revenues	13.8	5.3	4.9	(0.4)	-7.2%
Internal Revenues	6.2	4.7	5.1	0.5	9.9%
Other External Revenues	1.2	0.7	0.7	-	0.0%
Corporate Revenues	148.9	150.6	161.0	10.3	6.9%
Transfer from a Reserve Revenue	35.4	13.4	12.8	(0.5)	-4.1%
Total Revenues	**683.6**	**676.5**	**733.8**	**57.3**	**8.2%**


GENERAL OPERATING
FORECASTED REVENUES 2027
Miscellaneous Revenues 0.67%
Fees and Charges Revenues 13.64%
Internal Revenues 0.70%
Other External Revenues 0.10%
Transfer from a Reserve Revenue 1.75%
Corporate Revenues 21.94%
Licenses_ Levies and Fines Revenues 2.13%
Government Grants and Transfers Revenues 4.60%
Taxation Revenues 54.49%

Revenue Category Descriptions

Taxation Revenues

There are two parts to the increase in Taxation revenues. There is natural growth and changes to the levy revenue.

The natural growth in taxation revenues reflects actual growth within the City, where new homes and businesses are built and newly assessed or existing projects that had not been assessed at full value in the previous year are finished and assessed in full.

A tax levy change will increase the taxation revenues at a rate that is equal across the property classification type, but the actual dollar value would vary based on the assessed value of the property within the classification.

The City has Dedicated Mill Rates that prior Councils have committed to fund through bylaw as well as annual budgetary needs to bring in the amount of revenue required to provide the services to the community as a whole.

Fees and Charges Revenues

Fees and charges revenue is made up of the non-tax sources of revenues based on programs and services that the City provides at a cost. This includes all fees and charges for water, wastewater, drainage, city owned recreation facilities, city transit fare revenues, building and development charges, land rental fees, landfill charges, gas sales and other waste management service charges.

Government Grants and Transfers Revenues

Government Grants and Transfers revenues are provided from the provincial and federal governments, with some of that funding being conditional and some being unconditional. Conditional funding is received by the City based on meeting specific criteria within the application for, and actual spending of the funds and any unused funds received through conditional funding programs must be returned to the government and not used for other expenditures. Unconditional funding is received by the City under the understanding that the funds may be used for any part of the City's expenses. Some of the funding programs are ongoing and some are one-time funding opportunities.

Licenses, Levies and Fines Revenues

The City receives revenues through the process of licensing, fines, and non-tax based levies, with the requirements and costs laid out in bylaw. These licenses and levies include taxi and animal licenses, paved and gravel alley levies, and additional revenues in this area also come from bylaw violation fines.

Miscellaneous Revenues

The miscellaneous revenues is sources that are not otherwise captured above. This category is mainly made up of other internal cost recovery.

Internal Revenues

Internal revenue is made up of transfers to operations from a reserve and internal allocated cost recovery. Transfers to operations from a reserve is the action of bringing in deferred revenue, either appropriated or unappropriated reserve funds that were recognized in a previous fiscal year, into the current fiscal year, The revenues from this source are used either to fund current operating or capital activities funded by reserves rather than current year tax revenues.

Other External Revenues

The external revenue sources include bank and investment interest income, penalties on tax arrears and revenues the City receives from provincial utility municipal surcharge programs.

Corporate Revenues

The corporate revenues are items which are considered general operating revenues, are not tax revenues, are generally not associated with one service area, and are unrestricted grant revenues. This category is mainly made up of bank interest, Municipal Revenue Sharing grant, and the municipal surcharge revenues from SaskPower and SaskEnergy.

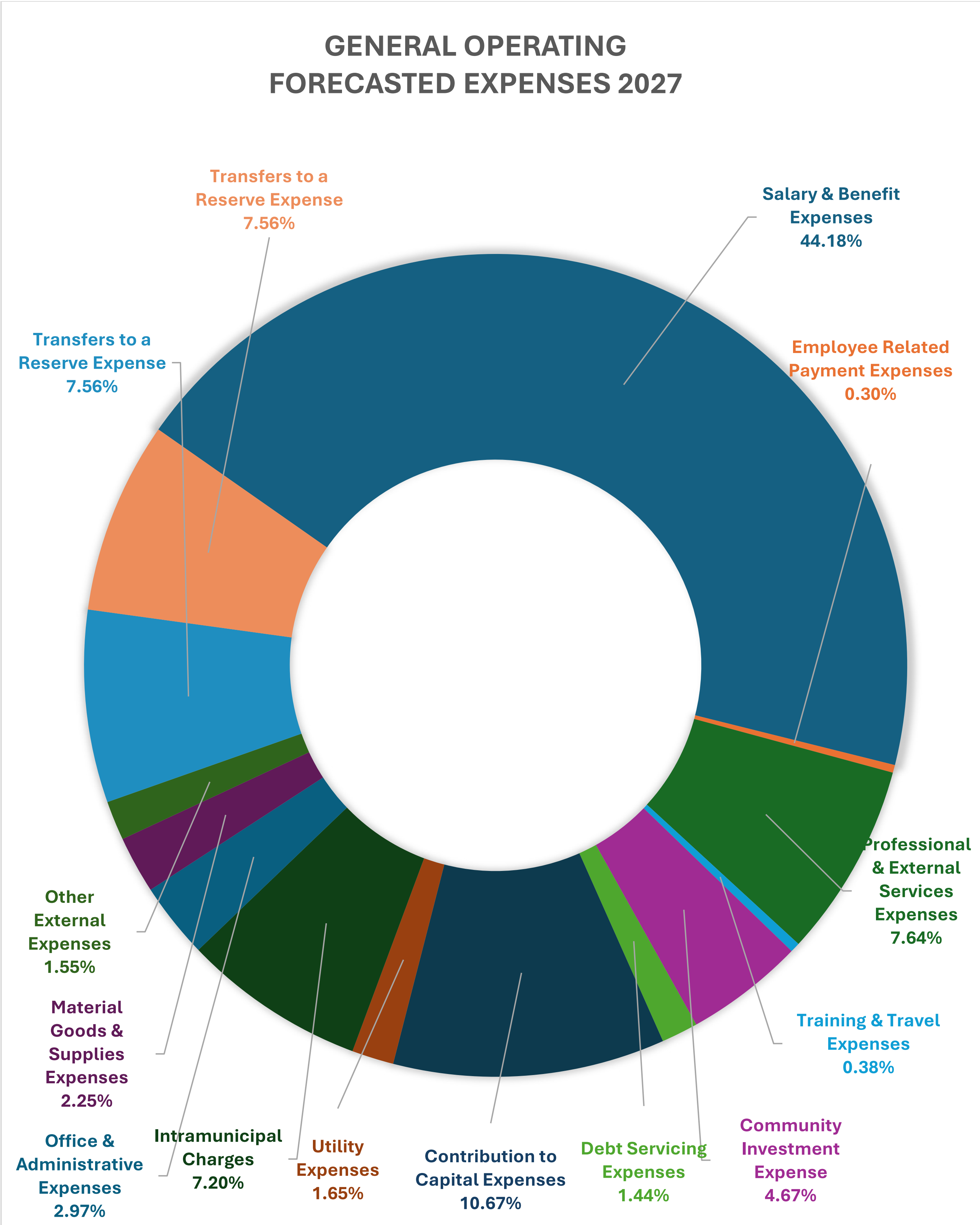
Transfer from a Reserve

This category shows funds withdrawn from various reserves to support the operations in the current year. This category is mainly made up of non-tax revenue from fee-based operations.

Expenses by Category

The 2027 forecasted expenses are inflation-adjusted and account for growth in the size and population of the city and changes to services resulting from City Council decisions. Salaries make up about 50 per cent of total expenses. Recent increases in infrastructure investment are driving up debt servicing costs, current contributions and reserve replenishment.

Expenses By Category ('000,000's)	2025 Actual	2026 Budget	2027 Forecast	2027 Change	%age Change
Salary & Benefit Expenses	313.5	331.6	350.7	19.1	5.8%
Employee Related Payment Expenses	1.8	2.4	2.4	(0.0)	(0.3%)
Training & Travel Expenses	1.9	3.1	3.0	(0.0)	-(.6%)
Professional & External Services Expenses	61.1	61.5	60.6	(0.9)	(1.4%)
Community Investment Expense	27.6	35.7	37.0	1.3	3.7%
Debt Servicing Expenses	13.6	11.5	11.5	-	0.0%
Contribution to Capital Expenses	86.9	79.5	84.7	5.2	6.5%
Utility Expenses	11.3	12.5	13.1	0.6	4.6%
Intra municipal Charges	53.5	55.7	57.1	1.5	2.7%
Office & Administrative Expenses	24.1	20.7	23.6	2.9	14.0%
Material Goods & Supplies Expenses	18.2	16.8	17.9	1.1	6.3%
Other External Expenses	14.6	12.0	12.3	0.3	2.5%
Transfers to a Reserve Expense	55.3	33.6	60.0	26.4	78.6%
Total Expenses	683.6	676.5	733.8	57.3	8.3%


GENERAL OPERATING
FORECASTED EXPENSES 2027
Transfers to a Reserve Expense 7.56%
Salary & Benefit Expenses 44.18%
Transfers to a Reserve Expense 7.56%
Employee Related Payment Expenses 0.30%
Professional & External Services Expenses 7.64%
Other External Expenses 1.55%
Material Goods & Supplies Expenses 2.25%
Training & Travel Expenses 0.38%
Community Investment Expense 4.67%
Office & Administrative Expenses 2.97%
Intramunicipal Charges 7.20%
Utility Expenses 1.65%
Contribution to Capital Expenses 10.67%
Debt Servicing Expenses 1.44%

Expense Category Descriptions

Salary & Benefits

This category includes salaries and benefits for the City's approximately 2,300 civic employees. Increases are related to actual and anticipated increases to the Collective Bargaining Agreements with the City's five unions and out-of-scope positions, increases to benefits.

Employee Related Payment Expenses

This category includes other costs specifically related to employees that are non-salary or benefits that would have been included in the above expense category. These expenses are related to items such as professional and membership dues, employee awards & gifts, and job-related allowances, such as clothing and boot allowance.

Training & Travel

This category relates to training costs for City of Regina staff.

Professional & External Services

Expenditures in this category are primarily to support recycling services, roadways maintenance, winter roads maintenance, fleet maintenance, and Paratransit Services.

Community Investment

This category includes funding provided to Economic Development Regina, Regina Exhibition Association Limited and other entities. The total also includes funding provided to community associations, events and other local organizations.

Debt Servicing

This line item relates primarily to Mosaic Stadium and Indoor Aquatic Facility debt payments.

Contribution to Capital

This category relates to funds allocated to support the Five-Year Capital Plan.

Utilities

Costs in this category are the expenses for electricity and natural gas utilities for the city's general operations. The costs are primarily related to electricity for streetlights as well as heating and electricity for city facilities.

Intramunicipal

This category includes costs allocated to operating areas for internal trades, fleet costs, facilities costs, and administrative support.

Office & Administrative

Costs in this category relate primarily to system and software costs, insurance premiums, and security services.

Material, Goods & Supplies

Costs in this category relate primarily to fleet maintenance, concrete and asphalt materials, chemicals for parks and pools, and equipment.

Other External

Costs in the category relate to hardware costs, facilities rentals from Regina Exhibition Association Limited, alley maintenance and winter roads maintenance.

Transfer to Reserve

Transfers from the Operating Budget, primarily from related fees, are meant to cover future costs related to operations for services such as Solid Waste, Cemeteries and Golf Courses.

Total Expenses & Total Revenues by Services

By Service (000,000s)	Total Revenues	Total Expenses
Community Building and Support	**7.9**	**29.9**
City Centre and Community Standards	7.9	10.3
Indigenous Relations and Community Well-Being	-	1.2
Service Partners and Community Grants	-	15.5
Sustainability, Performance and Services Improvement	-	2.9
Corporate Revenues and Expenses	**161.6**	**122.8**
Economic Growth and Development	**27.1**	**29.0**
Real Estate, Land Development and Economic Development	27.1	27.1
Tourism	-	1.9
Enabling Services	**397.4**	**53.8**
Assessment and Property Revenue Services	396.2	6.1
Communications and Engagement	-	6.1
Financial Management Services	0.5	10.5
Legal Services	0.7	6.0
People and Organizational Culture	-	7.9
Technology	-	17.2
Fire & Protective Services	**1.7**	**60.5**
Governance & Leadership	**0.4**	**12.8**
Council, Committee Support and Elections Management	0.1	3.4
Mayor's Office and City Council	-	2.1
Officers of Council and Senior Leadership	0.3	7.3
Parks and Open Spaces	**5.4**	**24.4**
Cemeteries	1.9	1.9
Golf Courses	3.4	3.4
Parks and Open Spaces	0.1	19.1
Recreation and Cultural Services	**32.9**	**52.6**
Community and Cultural Development	20.9	22.4
Community Safety & Wellbeing Service	1.9	7.3
Grant Delivery	0.3	6.3
Recreation Planning and Development	-	1.1
Sports & Recreation Facilities and Program Delivery	9.8	15.5
Regina Police Service	**18.2**	**141.8**
Service Delivery and Infrastructure Support	**18.9**	**54.2**
Facilities	1.3	26.6
Planning and Development Services	17.6	22.1
Sustainable Infrastructure	-	5.5
Solid Waste Collection and Disposal	**40.8**	**40.8**
Landfill Operations	14.4	14.4
Solid Waste (Garbage) Collection	7.5	7.5
Solid Waste Diversion	18.9	18.9
Transit Services	**14.0**	**60.6**
Transportation	**7.5**	**50.6**
Alleys	6.1	8.8
Roadways	0.5	14.9
Traffic and Road Safety	0.6	13.9
Winter Roads Maintenance	0.3	13.0
Grand Total	**733.8**	**733.8**

2027 Preliminary Forecast - Service Details

Date	August 25, 2026
To	City Council
From	Financial Strategy & Sustainability
Service Area	Financial Strategy & Sustainability
Item No.	CM26-7

RECOMMENDATION

That City Council receive and file this report.

ISSUE

On July 28, 2026, Administration submitted Report *CM26-6 General Operating Overview* which provided an overview of Administration's preliminary revenue and expenditure forecasts for 2027's general operations. This report and its appendixes, provides additional detail by service of Administration's preliminary revenue and expenditure forecasts for 2027's general operations.

The 2027 Preliminary Forecasts do not represent a proposed budget, a funding request, or a recommendation for a particular mill rate increase. Rather, they illustrate the estimated changes in operating revenues and the changes in the cost of delivering existing civic services in 2027.

As part of its 2026-29 Strategic Plan, City Council has adopted a Strategic Imperative that Regina's municipal property taxes are within the lowest 25 per cent of taxes among comparator Canadian cities. The 2027 Preliminary Forecasts include Administration's first draft of the revenue and expenditure adjustments that could be made in 2027's general operations to stay within Council's Strategic Imperative.

IMPACTS

Financial Impact

There are no financial impacts respecting this report. The preliminary service forecasts discussed in this report and outlined in the appendix are preliminary and for discussion only. All financial decisions will be made by City Council during its budget meetings in December.

Strategic Priority Impact

The proposed investments included in the preliminary service forecasts are focused on advancing the City of Regina's (City) Strategic Priorities: Infrastructure, Vibrancy, Livability and Prosperity. As previously mentioned, Administration will present the forecasted status quo mill rate increase required to maintain current service levels, along with a series of potential revenue adjustments, reserve funding changes, and service reductions that could support Council's strategic objective of maintaining property tax increases within the bottom quartile of comparator Canadian cities.

Labour Impact

There are some potential FTE reductions included in the proposed reductions to achieve the Strategic Imperative of being the bottom quartile of comparator Canadian cities. These reductions are not final and further Council discussion and debate will determine what reductions to include.

Environmental Impact

The 2027 Preliminary Forecast includes investments that are aligned with the City's Renewal 2050 goals with respect to the Energy & Sustainability Framework (ESF) and Action Plan and the Corporate Climate Adaptation Strategy. Any additional budget asks that align to the ESF will be brought forward at a later date.

Indigenous Impact

The preliminary service forecast includes investments that support the City's elected officials and Administration to incorporate an Indigenous worldview into all municipal operations and deliver on the City's strategic principle of Reconciliation.

Inclusion, Diversity, Equity & Accessibility (IDEA)

This report and the 2027 Preliminary Forecast –Service Details present an opportunity for the City to address the City's strategic principle, Inclusion, Diversity, Equity and Accessibility (IDEA), fostering an equitable environment and removing barriers to promote inclusive participation and success for all. Opportunities to advance IDEA will be discussed during the 2027 Budget Process.

There are no legal or policy impacts respecting this report.

OTHER OPTIONS

None with respect to this report.

COMMUNICATIONS & ENGAGEMENT

A series of City Council meetings have been scheduled specific to developing the 2027 budgets.

General Operating:

- July 28: 2027 Preliminary Forecast – Overview. (Cancelled due to technical issues and added to the August 25 meeting agenda.)
- August 25: 2027 Preliminary Forecast - Service Details.
- September 8: 2027 Preliminary Forecast – Potential Service Enhancements.

General Capital Budget

- September 22: Preliminary Forecast – 2027 to 2031 General Capital Plan.

Utility Operating & Capital

- October 6: 2027 Preliminary Forecast.

These meetings will provide City Council with an early understanding of the financial pressures affecting the City's ability to maintain current service levels. These meetings also provide additional opportunities for public and City Council engagement, helping to inform City Council's budget deliberations in December. This enhanced engagement process is intended to improve alignment between the approved budget and City Council's strategic priorities.

DISCUSSION

Administration has prepared the 2027 Preliminary Forecast for General Operations. The purpose of this forecast is to:

1. Gain an understanding of the projected financial pressures facing the City in 2027, including the estimated $44.7 million increase in tax-supported operating expenses needed to maintain current service levels and deliver existing civic services.

2. Understand the key cost drivers contributing to the forecasted increase in tax-supported operating expenses for 2027 and estimate the 2027 mill rate increase that would be required to maintain services at their current level.

3. Outline Administration's proposed measures to achieve City Council's strategic imperative of maintaining property tax increases within the lowest 25 per cent of comparator Canadian cities, including revenue enhancements and reserve adjustments.

For the purposes of this forecast, grants to service partners such as Economic Development Regina and Provincial Capital Commission are assumed to be consistent with prior years. Funding required for Regina Police Service is based on 2027 forecast information received during 2025.

The preliminary forecasts exclude service enhancements, new services and strategic investments. Optional adjustments to address service gaps, or to add enhancements, will be presented on September 8.

Property Tax Revenue Used to Support General Operating Service
Table 1 summarizes the preliminary forecast of property tax revenue allocated to support each general operating service in 2027. This amount represents the net cost of each service after deducting the revenues generated by the service and the allocation to that service of a portion of the City's general or shared revenue such as the Municipal Revenue Sharing grant that the City receives from the Province. Those services that are fully funded by the revenue they generate have no property tax revenue allocated to them.

Table 1 – 2027 Property Tax Revenue Allocation per Service

Service ($ millions)	2026	Change	2027
Community Building and Support	**15.6**	**(0.0)**	**15.7**
Community Standards (A18)	1.8	(0.1)	1.7
Indigenous Relations (A28)	0.9	-	0.9
Service Partners and Community Grants	11.0	0.1	11.1
Strategy & Performance (A4)	1.9	-	2.0
Corporate Level Transactions	**69.7**	**11.1**	**80.8**
Corporate Level Transactions (A11)	69.7	11.1	80.8
Enabling Services	**35.8**	**1.0**	**36.9**
Assessment and Property Revenue Services (A9)	4.1	(0.4)	3.8
Communications and Engagement (A5)	4.0	0.2	4.2
Financial Management Services (A10)	6.9	0.2	7.1
Legal Services – Office of the City Solicitor (A6)	3.5	0.2	3.7
People and Organizational Culture (A7)	5.4	0.2	5.6
Technology (A8)	11.5	0.6	12.2

Table 1 – 2027 Property Tax Revenue Allocation per Service (continued)

Service ($ millions)	2026	Change	2027
Fire Services	**38.0**	**3.3**	**41.4**
Fire Services (A17)	38.0	3.3	41.4
Governance & Leadership	**8.3**	**0.6**	**8.9**
Mayor's Office and City Council (A1)	1.4	0.1	1.5
Officers of Council and Senior Leadership (A2)	4.7	0.2	5.0
Office of the City Clerk (A3)	2.2	0.2	2.3
Parks and Open Spaces	**13.0**	**0.5**	**13.3**
Cemeteries (A24) – Fee Funded	-	-	-
Golf Services (A24) – Fee Funded	-	-	-
Parks & Open Space Services (A23)	12.8	0.5	13.3
Recreation and Cultural Services	**25.3**	**1.0**	**25.9**
Recreation and Cultural Services (A21)	13.7	0.3	14.0
Mosaic Stadium (A22)	11.6	0.7	11.9
Regina Police Service	**81.2**	**5.6**	**86.8**
Regina Police Service	81.2	5.6	86.8
Service Delivery and Infrastructure Support	**24.6**	**0.4**	**25.1**
Facilities (A25)	17.5	0.5	18.0
Planning and Development Services (A27)	3.4	(0.2)	3.2
Sustainable Infrastructure (A26)	3.8	0.1	3.9
Solid Waste Collection and Disposal	**-**	**-**	**-**
Landfill Operations (A19) – Fee Funded	-	-	-
Solid Waste (Garbage) Collection (A20) – Fee Funded	-	-	-
Solid Waste Diversion (A20) – Fee Funded	-	-	-
Transit Services	**27.8**	**5.1**	**32.9**
Transit (A16)	27.8	5.1	32.9
Transportation	**29.4**	**1.4**	**30.7**
Alley Service (A13)	2.0	(0.1)	1.9
Road & Active Transportation Service (A12)	9.8	0.4	10.2
Traffic and Road Safety (A14)	8.8	0.6	9.4
Winter Roads Maintenance (A15)	8.7	0.4	9.0
Economic Growth and Development	**1.3**	**-**	**1.3**
Real Estate, Land Development and Economic Development (A29) – Fee Funded	-	-	-
Tourism (A30)	1.3	-	1.3
Grand Total	**369.6**	**30.3**	**399.8**

The numbers presented may not add up precisely due to rounding.

Details for each Service listed in Table 1 can be found in an appendix to this report, the number pf which is noted beside each Service. Appendix A31 – How to Read the Service Appendixes provides a quick guide to understanding the purpose, service information and financial details presented in each appendix.

Chart 1 shows the amount of municipal property tax allocated per service over the past three years.

Chart 1 – Municipal Property Tax Allocation per Service

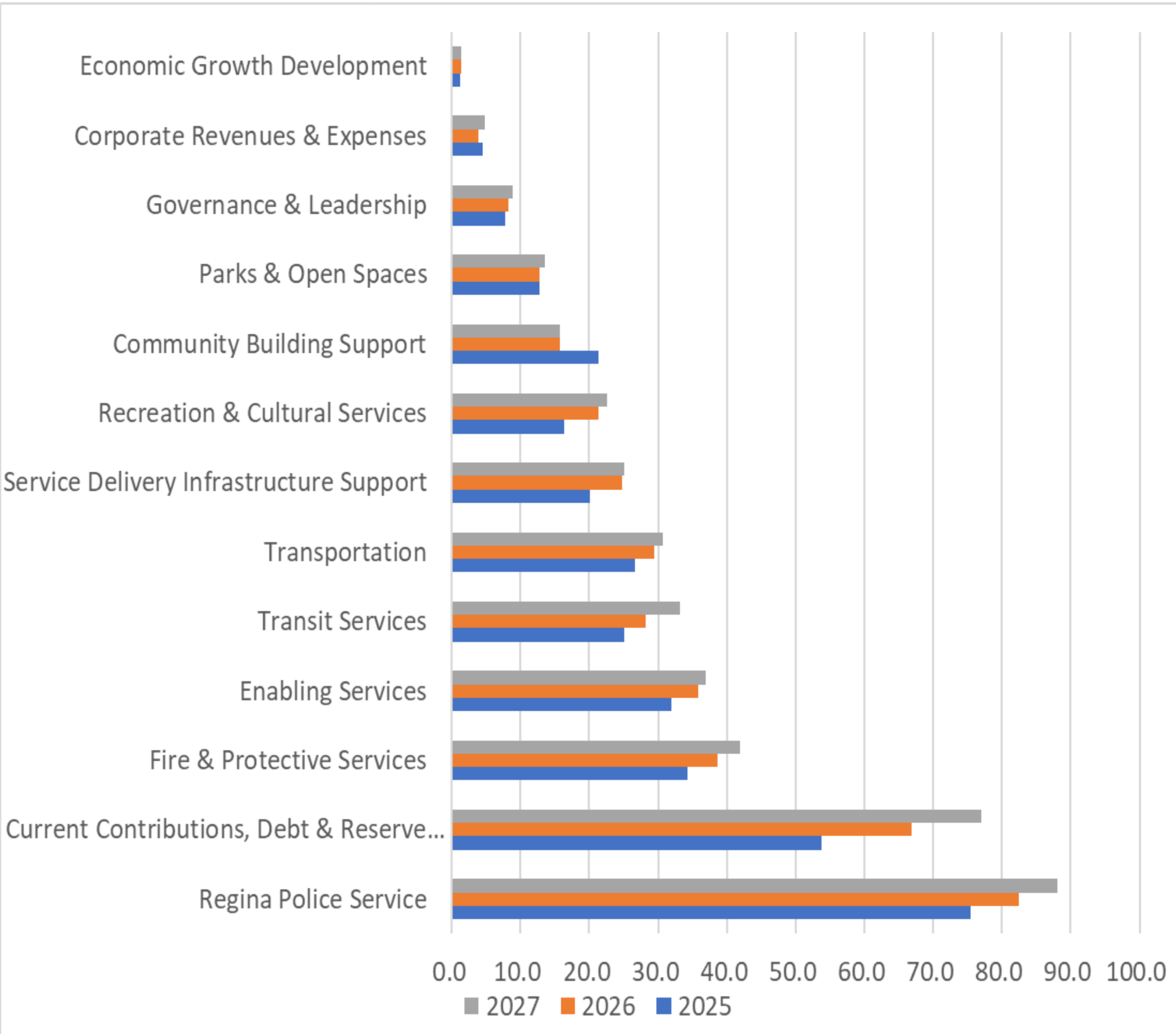
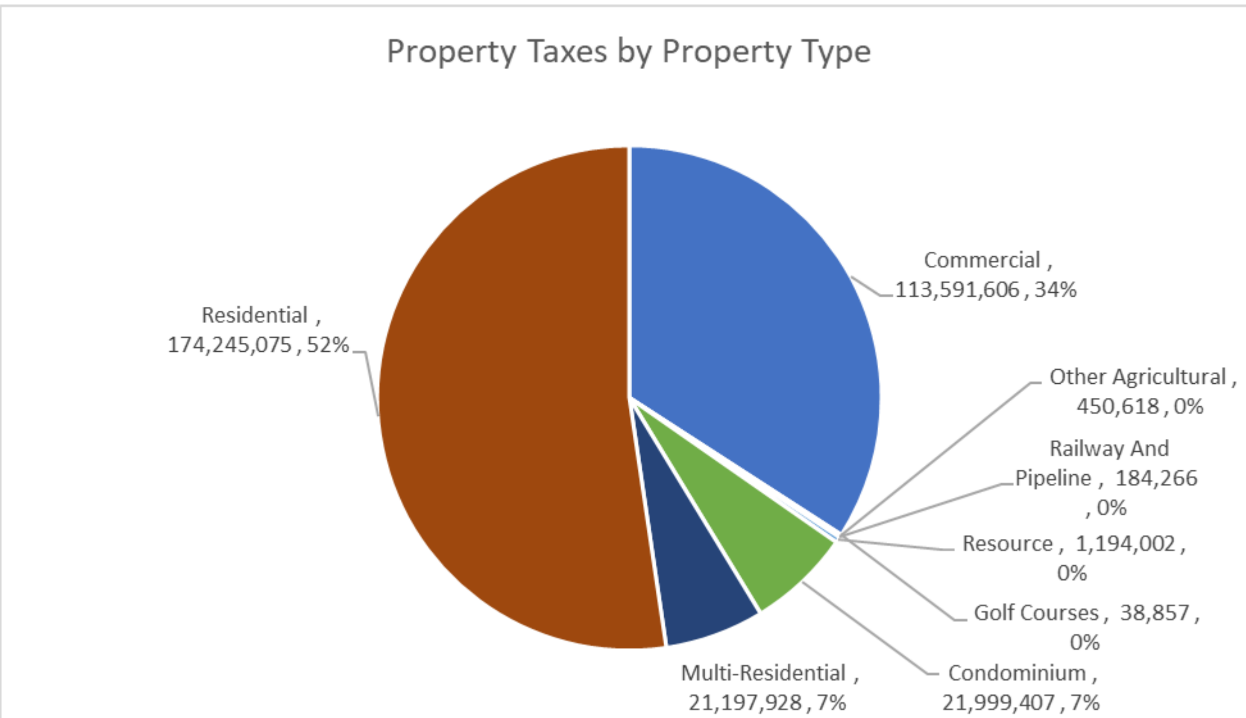


Chart 1 provides an overview of the portion of total property tax revenue allocated to each service over a three-year period including the 2027 Preliminary Forecast. The distribution represented in Chart 1 appears to be in line with the priorities identified by residents in the 2026 Pre-Budget Survey. In addition, the priorities identified in the 2025 Citizen Satisfaction Survey are also broadly aligned with the results of the 2026 Pre-budget Survey. Additional information regarding these surveys can be found in Appendix A32.

Sources of Property Tax Revenue

Chart 2 shows the Property Taxes Generated by Property Type.

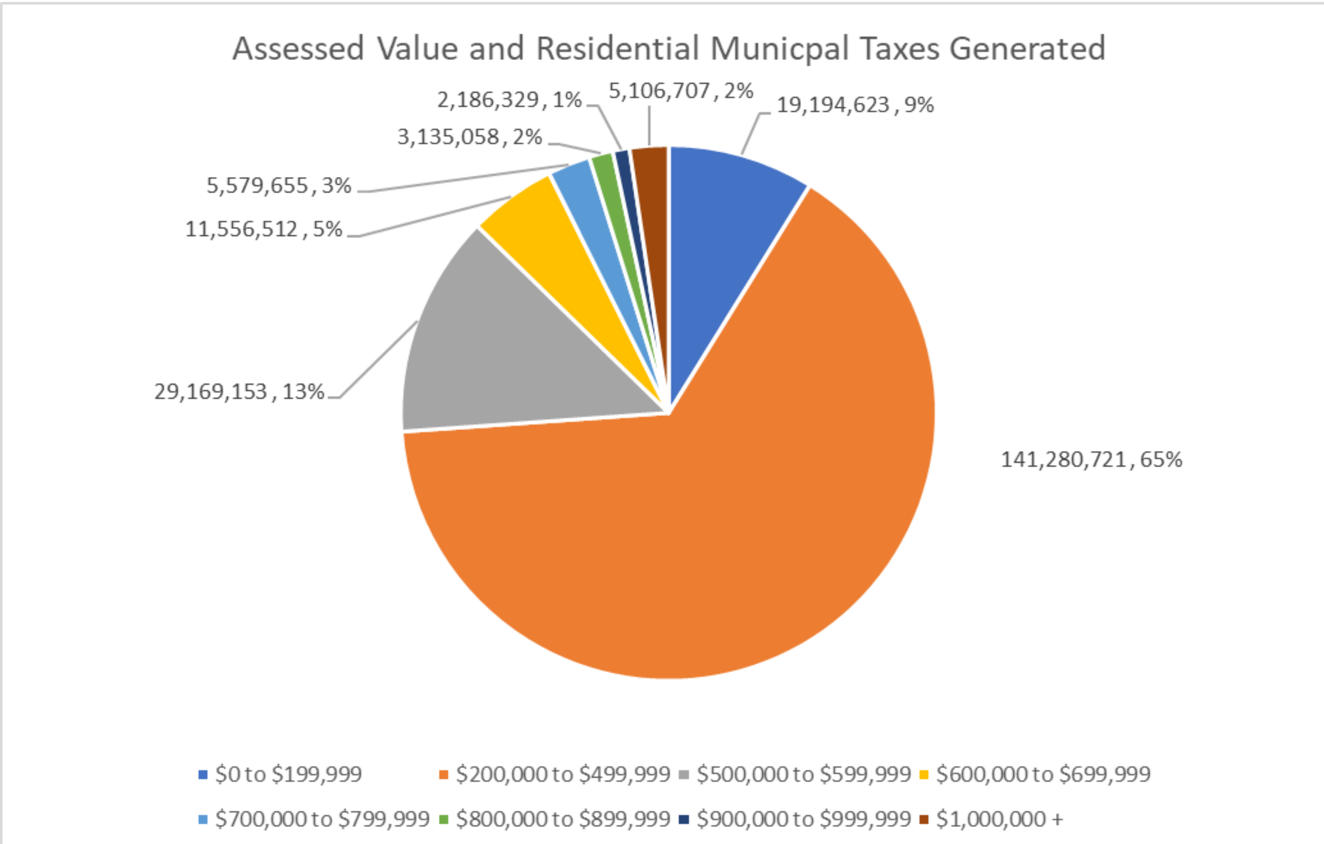
Chart 2



Residential Properties (Residential and Condominium) represent 59 per cent of the total Property Taxes collected. The remaining 41 per cent of Property Tax comes from Commercial Properties (Commercial, Multi-residential, Golf Courses, Resource, Railway and Pipeline, and Other Agricultural).

Chart 3 shows the ranges residential of assessed values and the amount of residential municipal property tax they generate.

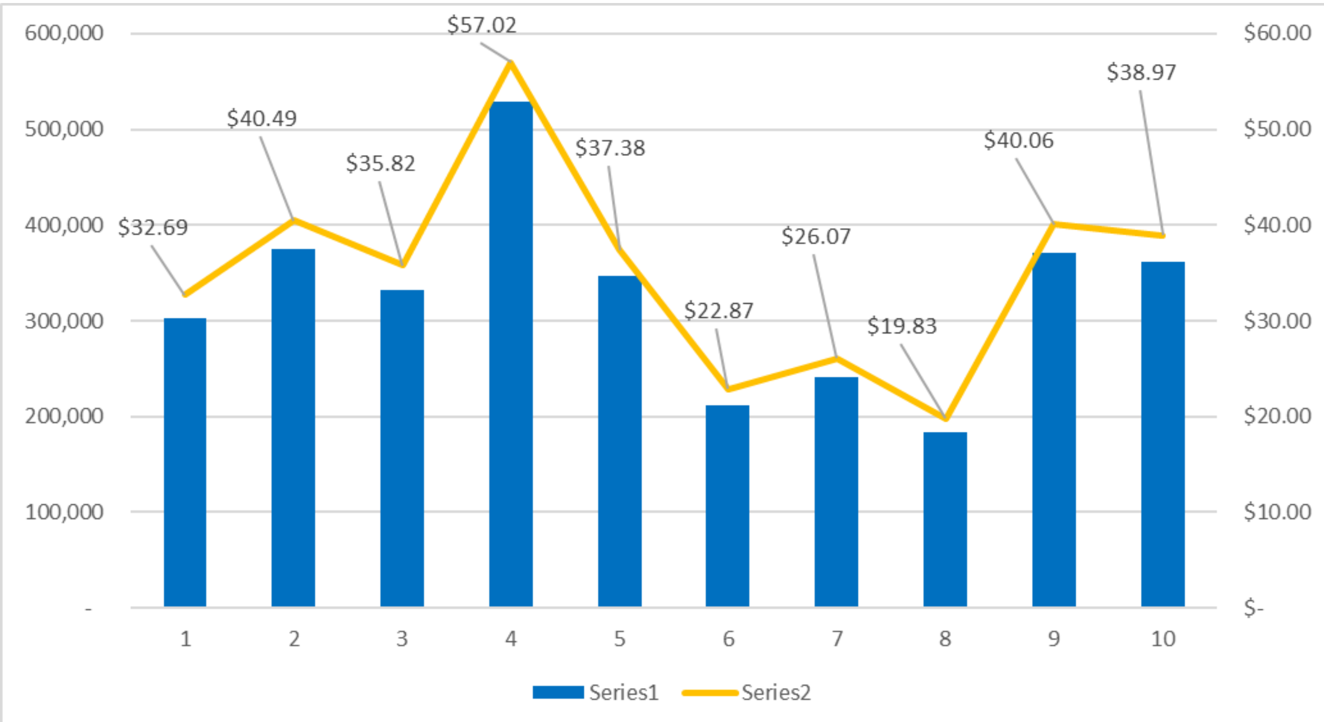
Chart 3



The majority of residential municipal property taxes is generated by properties with an assessed value of $200,000 to $499,999. Overall, the distribution highlights the importance of the mid-value residential assessment range to the municipality’s tax base.

Chart 4 shows the impact of a 1 per cent mill rate increase on the annual municipal property taxes levied, on a home of average assessed value, by Ward.

Chart 4



Per Chart 4, a 1 per cent mill rate increase on a home with an assessed value of $528,514 would result in an additional $57.02 per year, or $4.75 per month, in property taxes. A home with an assessed value of $183,804 would pay an additional $19.83 per year, or $1.65 per month. The difference between the highest annual increase and the lowest annual increase is $37.19 per year or $3.00 per month.

Service Partner Funding

Funding requests from the City's service partners, Regina Police Service, Provincial Capital Commission and Economic Development Regina, are still in development. These requests will be presented to City Council in the fall and included in the 2027 Proposed Budget that will be tabled in November. All items will be reviewed during City Council's December budget meetings.

DECISION HISTORY & AUTHORITY

At its meeting on May 6, 2026, City Council considered item *CR26-49 2027/2028 Budget Process*, and adopted a resolution to:

1. Approve the recommended 2027/2028 Budget Process as outlined in this report; and
2. Direct Administration to bring the following in Q4 2026 for use in the 2027/2028 Budget Process
    a. An updated and enhanced Long-Range Financial Model (LRFM) using the LRFM that was originally developed in 2016; and
    b. A developed Long-Range Financial Plan (LRFP) that translates the LRFM results into a 20-year plan that explains the City's fiscal drivers, trade-offs and risks in plain language.

Respectfully Submitted,

Trevor Black
Manager, Budget & Long-Term Planning

Respectfully Submitted,

Jeff May
Acting Chief Financial Officer & Deputy City Financial Manager

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

ATTACHMENTS

Appendix A 1 Mayor's Office and City Council
Appendix A 2 Officers of Council & Senior Leadership
Appendix A 3 - Office of the City Clerk
Appendix A 4 - Strategy & Performance
Appendix A 5 - Communications & Engagement
Appendix A 6 - Legal Services - Office of the City Solicitor
Appendix A 7 - People & Organizational Culture
Appendix A 8 - Technology
Appendix A 9 - Assessment & Property Revenue Services - Tax & Assessment
Appendix A10 - Financial Management Services
Appendix A11 - Corporate Level Transactions
Appendix A12 - Transportation – Road & Active Transportation Service
Appendix A13 - Transportation (Roadways) – Alley Service

Appendix A14 - Transportation (Roadways) – Traffic & Road Safety
Appendix A15 - Transportation (Roadways)-Winter Road Maintenance
Appendix A16 - Transit
Appendix A17 - Fire Services
Appendix A18 - Community Standards
Appendix A19 - SWS - Landfill Operations Services
Appendix A20 – SWS - Residential Waste Services
Appendix A21 - RCS - Recreation and Cultural Services
Appendix A22 - RCS - MOSAIC Stadium
Appendix A23 – POS - Parks & Open Spaces Maintenance
Appendix A24 - POS - Cemeteries & Golf Services
Appendix A25 - Facilities
Appendix A26 - Sustainable Infrastructure
Appendix A27 - Planning & Development
Appendix A28 - Indigenous Relations Service
Appendix A29 - Real Estate-Land Dev-Economic Dev
Appendix A30 - Tourism
Appendix A31 - How to Read the Service Appendixes
Appendix A32 - Survey Results

Appendix A1 - Mayor's Office & City Council

Overview

The Mayor and Councillors are elected officials responsible for setting the vision for Regina and creating the Strategic Plan for City Administration to implement. The vision and Strategic Plan guide the delivery of services and programs to Regina residents. City Council provides leadership on key priorities through decisions on policies and budgets and represents the interests of the community. Through engagement with residents, community organizations, and other levels of government, City Council helps shape a city that is inclusive, responsive, and future-focused.

What We Deliver

Strategic Leadership and Vision Setting

- Develop a Strategic Plan that establishes the long-term vision and priorities for the city.
- Establish goals that guide city planning, development, and service delivery.

Policy and Decision-Making

- Approve bylaws, policies and make decisions on matters that impact the community and city operation, while aligning with the Strategic Plan.

Budget and Financial Oversight

- Approve the city's operating and capital budgets.

Collaboration with City Administration

- Work with City Administration to implement City Council's direction.
- Monitor progress and outcomes of city programs and initiatives.

Community Representation and Engagement

- Represent the interests and well-being of the community and its residents across the city.
- Engage with the public through meetings, consultations and events.

Intergovernmental Relations

- Advocate for Regina's interests, and funding, with provincial and federal governments.
- Collaborate on regional and national initiatives that affect the city.

Values and Benefits

Members of City Council are elected to serve the interests of Regina residents, setting policy, establishing budgets and making major decisions. They also appoint a City Manager who is responsible for the day-to-day operations of the municipal government. City Council sets directives and priorities, policies and bylaws.

Appendix A1 - Mayor’s O ice & City Council

Members of City Council serve constituents and the public in a conscientious and diligent manner, in accordance with their established Code of Ethics Bylaw and *The Cities Act.* Mayor and Council make responsible decisions and are expected to meet the highest standards of conduct when carrying out their public duties.

There are a number of City Council-appointed boards, committees and commissions that provide advice and guidance on a variety of issues and topics to help City Council make informed decisions. These are made up of a combination of Councillors, stakeholders and citizen members, and include:

- Executive Committee.
- Audit & Finance Committee.
- Regina Planning Commission.
- Accessibility Advisory Committee.
- School Board/City Council Liaison Committee.

Customers/Stakeholders/Partners

- City of Regina Residents and Businesses.
- Economic Development Regina (EDR).
- Regina Exhibition Association Limited (REAL).
- Regina Public Library (RPL).
- Regina Police Service (RPS).
- Regina Downtown Business Improvement District (RDBID).
- Regina's Warehouse Business Improvement District (RWBID).
- Regina Airport Authority (RAA).
- Provincial Capital Commission (PCC).
- Regina & District Chambers of Commerce.
- Regina Airport Authority.

Key Assets

N/A

Service Level Gaps and Risks

- The scope of the Strategic Plan presents challenges given current resource constraints.
- Competing priorities within City Council can impact decision making and progress towards achieving the Strategic Plan.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A1 - Mayor's Office & City Council

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
<u>REVENUES BY CATEGORY</u>					
Corporate Revenue	0.6	0.6	0.6	-	0.00%
Total Revenue	**0.6**	**0.6**	**0.6**	**-**	**0.00%**
<u>EXPENSES BY CATEGORY</u>					
Salary & Benefit Expenses	1.6	1.7	1.8	0.1	5.88%
Employee Related Payment Expenses	0.1	0.1	0.1	-	0.00%
Training & Travel Expenses	-	0.1	0.1	-	0.00%
Professional & External Services Expenses	0.1	0.1	0.1	-	0.00%
Office & Administrative Expenses	0.1	0.1	-	-	0.00%
Total Expenses	**1.9**	**2.0**	**2.1**	**0.1**	**5.00%**
Net Funding Requirement before Reserve Activity	**1.3**	**1.4**	**1.5**	**0.1**	**7.14%**
Reserve Activity	**-**	**-**	**-**	**-**	**-**
For Approval	**1.3**	**1.4**	**1.5**	**0.1**	**7.14%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	-	-	-
In Scope	1.00	1.00	1.00
Total Positions	**1.00**	**1.00**	**1.00**

Analysis of Changes

2026 Approved Tax Allocation	1.4
Base Salary Changes	0.1
2027 Forecasted Tax Allocation	**1.5**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 2 - Officers of Council & Senior Leadership

Overview

The City offers resources to support appointed Officers of Council and the Executive Leadership Team, to ensure compliance with City Council's bylaws, plans and policies.

The Officers of Council are the key leadership positions comprimised of the City Manager, the City Clerk, and the City Solicitor. These positions work closely with members of City Council to inform and advise them of legislative compliance, governance, administrative oversight and legal implications.

The Executive Leadership Team (ELT) provides organizational leadership and oversight in making decisions and delivering services that align with City Council's strategic priorities.

What We Deliver

Strategic Leadership and Vision Setting

- Implement the long-term vision and priorities for the city and Council
- Coordinate the operations to achieve the goals that guide city planning, development, and service delivery.
- Report on the progress of Council's Strategic Plan.

Policy and Decision-Making

- Draft bylaws, policies and inform decisions Council needs to make on matters that impact the community and city operations.
- Review and enact administrative practices and procedures to implement the decisions of Council.

Budget and Financial Process

- Collaborate and internally coordinate the city's operating and capital budgets to forward City Council's goals and legislated requirements.
- Stewards of the financial integrity of the City.

Collaboration with City Council

- Work with City Council to implement City Council's direction.
- Report progress and outcomes of city programs and initiatives.

Community Engagement

- Oversees engagement with the public through corporate communication plans, policies and procedures and ensures the public can provide feedback on social media, at the City's public facilities, public consultations and events.

Appendix A 2 - Officers of Council & Senior Leadership

Values and Benefits

The leadership and oversight are dedicated to building a strong community by providing services that meet the expectations for residents and align with City Council's strategic priorities.

Customers/Stakeholders/Partners

- Members of City Council and its Committees.
- City of Regina Employees.
- City of Regina Residents.
- Businesses and organizations.
- Partnering organizations, government agencies.

Key Assets

- City Employees.

Service Level Gaps and Risks

- Shifting and competing City Council priorities can impact Administration's ability to advance Strategic Plan initiatives within established timelines.
- Delays in permanent staffing for executive leadership positions remain a risk to organizational capacity, and continuity.
- Budget constraints limit Administration's capacity to maintain existing service levels, implement new initiatives, and advance strategic objectives.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 2 - Officers of Council & Senior Leadership

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.1	0.2	0.2	-	0.00%
Total Own Source	**0.1**	**0.2**	**0.2**	**-**	**0.00%**
Corporate Revenue	2.0	1.9	2.0	0.1	5.26%
Total Revenue	**2.0**	**2.1**	**2.2**	**0.1**	**4.76%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	6.2	6.1	6.2	0.1	1.64%
Employee Related Payment Expenses	0.1	0.1	0.1	-	0.00%
Training & Travel Expenses	-	0.4	0.4	-	0.00%
Professional & External Services Expenses	0.5	0.9	1.0	0.2	22.22%
Intramunicipal Charges	(0.3)	(0.4)	(0.4)	-	0.00%
Office & Administrative Expenses	0.1	0.1	0.1	-	0.00%
Miscellaneous Expenses	(0.1)	(0.1)	(0.1)	-	0.00%
Total Expenses	**6.4**	**6.9**	**7.2**	**0.3**	**4.35%**
Net Funding Requirement before Reserve Activity	**4.4**	**4.8**	**5.1**	**0.2**	**4.17%**
Reserve Activity	**-**	**(0.1)**	**(0.1)**	**-**	**0.00%**
For Approval	**4.4**	**4.7**	**5.0**	**0.2**	**4.26%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	26.00	23.50	22.50
In Scope	13.00	15.00	16.00
Total Positions	**39.00**	**38.50**	**38.50**

Analysis of Changes

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 2 - Officers of Council & Senior Leadership

2026 Approved Tax Allocation	**4.7**
Base Salary Changes	0.1
DCM, City Planning & Community Services: Special Projects Director for Comprehensive Infrastructure and Service Planning Framework (2 yr Term FTE 1)	0.2
City Centre Branch Professional & External Services Budget Reallocation into the Deputy City Manager's Area to align with Actuals	0.2
Reserve Activity	(0.1)
Corporate Revenue Allocation	(0.1)
2027 Forecasted Tax Allocation	**5.0**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 3 - Office of the City Clerk

Overview

The Office of the City Clerk manages all aspects of municipal elections and provides ongoing support for the management of City Council and Committee meetings. It also administers the access to information, privacy protection, and information management programs. It governs and promotes the openness and transparency of municipal government, serving as a key link between City Council, City Administration, and the public.

What We Deliver

Corporate Information Governance

- Manage access to information requests and privacy incident / complaint investigations, perform privacy assessments, and coordinate the Open Government Program.
- Oversee corporate records management and secure disposal, and the historical collection.

Elections Management

- Support elections for municipal Councils and school board trustees, including supporting the validation of petitions, by-elections, referendums, polling areas and ward boundary changes.

Council and Committee Support

- Provide support to City Council, individual Councillors, and committee members through the management of the decision-making processes of City Council, committees and quasi-judicial boards.
- This includes preparing meeting agendas and minutes and organizing public hearings.

Values and Benefits

This office facilitates the governance functions of City Council and its Committees, the public and administration, ensuring that protocols are in accordance with legislation, bylaws and City Council policies.

This service benefits residents by providing avenues for transparency and public participation in the legislative process, as well as appropriate protocol support.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Members of City Council and its Committees.
- City of Regina Administration.

Appendix A 3 - Office of the City Clerk

Key Assets

- Corporate electronic document and records management system (EDRMS) and historical collection.
- Open Data website.
- City Council agenda management system.
- Audiovisual and control system technology required to support and broadcast legislative meetings.

Service Level Gaps and Risks

- Increased complexity and demand on access to information, privacy, and records management services introduces the risk of missed legislative deadlines, internal gaps in privacy protection, and an inability to manage information as a corporate asset. This could result in compliance failure, reputational damage, and reduced operational effectiveness.

Appendix A 3 - Office of the City Clerk

Operating Budget Summary

Amounts in ($ 000,000s)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.3	0.1	0.1	-	0.00%
Total Own Source	**0.3**	**0.1**	**0.1**	**-**	**0.00%**
Corporate Revenue	0.8	0.9	0.9	0.1	**11.11%**
Total Revenue	**1.0**	**1.0**	**1.0**	**0.1**	**10.00%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	1.9	2.3	2.4	0.1	4.35%
Employee Related Payment Expenses	0.1	0.2	0.2	-	0.00%
Professional & External Services Expenses	0.1	0.1	0.1	-	0.00%
Office & Administrative Expenses	0.4	0.4	0.4	-	0.00%
Material Goods & Supplies Expenses	0.1	-	-	-	-
Total Expenses	**2.6**	**3.0**	**3.1**	**0.1**	**3.33%**
Net Funding Requirement before Reserve Activity	**1.6**	**2.0**	**2.1**	**0.1**	**5.00%**
Reserve Activity	**0.1**	**0.2**	**0.3**	**0.1**	**50.00%**
For Approval	**1.7**	**2.2**	**2.3**	**0.2**	**9.09%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	13.00	14.00	15.00
In Scope	7.00	6.00	6.00
Total Positions	**20.00**	**20.00**	**21.00**

Appendix A 3 - Office of the City Clerk

Analysis of Changes

2026 Approved Tax Allocation	**2.2**
Base Salary Changes (Includes reallocation of 1FTE from City Managers Office)	0.1
Election Reserve Transfer Increase	0.1
Corporate Revenue Allocation	(0.1)
2027 Forecasted Tax Allocation	**2.3**

Appendix A 4 – Strategy & Performance

Overview

The City relies on the Corporate Strategy, Performance & Sustainability branch to lead sustainability efforts, strategic planning, performance reporting, grant management, and policy management within the organization.

What We Deliver

Sustainable Energy & Adaptation

- The development, implementation, and monitoring of a corporate and community-wide Energy & Sustainability Framework and Action Plan.
- Tracking and reporting of municipal energy consumption, leading the transition to renewable energy and providing sustainability education and outreach to the community.

Strategic Direction

- Guidance and support for the implementation of the City's strategic priorities. Alignment of Budget and Business Planning.
- Ensuring that financial resources and business activities are in sync with the strategic goals, and providing direction, risk mitigation and policy development.
- Development and monitoring of Key Performance Indicators (KPIs): creating and tracking metrics to measure progress and success.
- Continuous Improvement Efforts: leading or supporting initiatives aimed at enhancing processes and outcomes based on performance data.
- Lead and support corporate and City Council directed key initiatives.
- Stewardship of the Corporate Policy Framework and policy review processes.

Government Relations & Grants

- Work collaboratively across the organization to identify issues and opportunities to advocate to other levels of government. This includes oversight and coordination of third-party funding opportunities.

Values and Benefits

Tracking goals and reporting on performance allow residents see meaningful progress on City priorities and build trust that decisions are grounded in real data.

Continuous improvements in City operations lead to faster, more reliable services, while better planning and coordination between departments ensure service delivery is more consistent, efficient, and effective.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 4 – Strategy & Performance

Securing grants and external funding enables the City to advance initiatives without increasing the financial burden on residents.

Engraining climate mitigation and adaptation into City services creates a more sustainable and resilient community, slowing climate change and managing risks and vulnerabilities across the organization and community.

Customers/Stakeholders/Partners

- City of Regina City Council.
- City of Regina Administration.
- City of Regina Residents and Businesses.
- Other levels of Government.

Key Assets

A key asset for Corporate Strategy, Performance & Sustainability is ClearPoint Software. ClearPoint is a data collection and reporting tool used to capture corporate key performance indicators and business plans.

Service Level Gaps and Risks

- Sustainability efforts have been slowed by budget pressures and reductions, which has caused corporate greenhouse gas (GHG) emissions reductions to fall below target to meet net zero by 2050. Additionally, federal funding for sustainability projects has slowed in the past few years.
- Changing Provincial and Federal sustainability initiatives and targets have made it difficult for the City to achieve GHG reduction targets.
- Third party funding opportunities are difficult to anticipate, making planning and budgeting for them difficult.

Appendix A 4 – Strategy & Performance

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Government Grants and Transfers Revenues	-	-	-	-	-
Internal Revenues	-	-	-	-	-
Other External Revenues	-	-	-	-	-
Total Own Source	**-**	**-**	**-**	**-**	**-**
Corporate Revenue	0.6	0.8	0.8	0.0	0.00%
Total Revenue	**0.6**	**0.8**	**0.8**	**0.0**	**0.00%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	1.9	2.4	2.5	0.1	4.17%
Professional & External Services Expenses	0.2	0.5	0.5	0.0	0.00%
Intramunicipal Charges	(0.2)	(0.2)	(0.2)	0.0	0.00%
Office & Administrative Expenses	0.0	0.0	0.1	0.1	-
Miscellaneous Expenses	(0.1)	(0.1)	(0.1)	0.0	0.00%
Total Expenses	**1.8**	**2.7**	**2.8**	**0.1**	**3.70%**
Net Funding Requirement before Reserve Activity	**1.3**	**1.9**	**2.0**	**0.1**	**5.26%**
Reserve Activity	**-**	**-**	**-**	**-**	**-**
For Approval	**1.3**	**1.9**	**2.0**	**0.1**	**5.26%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	16.00	16.00	16.00
In Scope	-	-	-
Total Positions	**16.00**	**16.00**	**16.00**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 4 – Strategy & Performance

2026 Approved Tax Allocation	1.9
Base Salary Changes	0.1
Energy Monitoring and Management System software maintenance charges	0.1
Reduction - General Supplies and Consulting Services	(0.1)
2027 Forecasted Tax Allocation	**2.0**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 5 – Strategic Communications & Customer Service

Overview

The Strategic Communications & Customer Service department informs and educates residents about municipal services and initiatives and connects with residents to hear their needs and priorities.

What We Deliver

Communications

- Curate the City's story, build and maintain the City's brand and reputation and present the City's services and programs with a customer-focused lens.

Brand Integration

- Present the City's identity across the organization and in the community through visual, written and creative storytelling that spans all media, from print to digital.

Public Engagement

- Connect with residents to understand their experiences and encourage them to participate meaningfully in civic life and to help draw a clear line from public feedback to municipal decision-making.

Service Regina

- Single-point of contact center for residents that offers support via phone, email, in-person at City Hall and social media. We respond to inquiries that span all City programs and services, from water to waste collection, recycling, bylaws, construction and parking. We are active 24/7, thanks to an after-hours answering service for urgent calls such as watermain breaks and sewer backups.

Events

- Oversee a diverse portfolio of internal and community events, ensuring community engagement and civic pride.

Sponsorship

- Manage all aspects of sponsorships, naming rights and advertising initiatives both incoming and outgoing to support the City's strategic objectives and community partnerships, including the naming rights and sponsorship of the new Indoor Aquatics Facility that will open in 2029.

Merchandise

- Manage the distribution and sales of corporate and community branded merchandise.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 5 – Strategic Communications & Customer Service

Operational Statistics (as of 2025):

- Service Regina responded to 166,790 calls and online requests, created 84,797 service requests and handled over 84,137 in-person payments.
- Media Relations responded to approximately 635 media requests.
- The City of Regina's total social media reach across all platforms at the end of 2025 was 21,516,977, with a total of nearly 84,000 followers across all platforms.
- 7.6 million page views and 1.3 million unique visitors to Regina.ca in 2025.
- The City's digital engagement platform, Be Heard, received 65,140 visits in 2025. While on the page, 476 residents registered to be part of the platform and 15,206 contributions were made to projects via surveys, mapping, Q&As, etc.
- Be Heard had 10 active projects in 2025. Through the platform, the City executed 17 different surveys, published 59 newsfeed updates to share information and answered more than 50 submitted questions. Program areas used the platform to send out 20 newsletter email updates as well.
- 21,000 event attendees at 12 events led by Communications.

Values and Benefits

The City provides a range of integrated services to keep residents informed, engaged and supported. Strategic Communications & Customer Service ensures transparency and accessibility by sharing timely updates about City programs, services and strategic initiatives. Public Engagement fosters meaningful community participation, allowing residents to influence decisions and shape the services they rely on. Marketing & Sponsorship supports consistent storytelling and visual identity across platforms, enhancing the City's reputation and sense of place.

Service Regina acts as a centralized contact centre, offering residents convenient access to municipal services through phone, email, social media and in-person support at City Hall. It handles inquiries related to water, waste, recycling, bylaws, construction and more, including urgent after-hours issues. This streamlined approach improves customer experience and operational efficiency.

Through these services, residents benefit from clear communication, responsive support and opportunities to connect with their community. City events further enrich civic life by celebrating local culture and fostering pride and belonging. Together, these efforts ensure Regina remains a vibrant, inclusive and well-informed city.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Government of Saskatchewan.
- Government of Canada.
- Vendors.
- Media.
- Businesses.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

- City Partners (business improvement districts, Regina & District Chamber of Commerce, Community Associations, etc.).
- Visitors to Regina.
- City of Regina Council.
- City of Regina Administration.

Key Assets

Be Heard Regina, the digital asset.

Service Level Gaps and Risks

- An aging agreement with a vendor for digital public engagement creates challenges in growing public participation and trust. There's a need to keep up with technology.
- When communicating with residents and the media, there are inherent reputational risks that create communication challenges, including timing, clarity, consistency and public perception. These could impact trust and confidence in municipal operations and decision making. This is mitigated through ongoing efforts to provide transparent, accurate and accessible information through various communication channels.
- As Marketing and Sponsorship continues to complete more work in-house, rather than contract it out, we could see service levels drop due to capacity issues.

Service Regina

- Telephony system disruptions, while typically temporary, can result in reduced accessibility for customers. During these periods, residents are typically redirected to Regina.ca/ServiceRequest to submit their request online. While this ensures continuity of service, it may not fully meet the needs of all users. Efforts to maintain and enhance system reliability remain critical to minimizing service interruptions.
- Fluctuations in call and email volumes can exceed available staffing resources, leading to increased wait times and reduced ability to meet service-level targets. External factors such as seasonal periods, program or service changes or emergencies can further intensify demand and strain available capacity.
- Over the longer term, continued growth in the number of service requests received will require ongoing alignment of capacity and system enhancements to support service delivery. Continued investment in technology reliability, process improvements and workforce planning will be important to mitigate risks and maintain service standards.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

REGINA

Appendix A 5 – Strategic Communications & Customer Service

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
<u>REVENUES BY CATEGORY</u>					
Own Source					
Fees and Charges Revenues	0.1	-	-	-	-
Total Own Source	**0.1**	**-**	**-**	**-**	**-**
Corporate Revenue	1.6	1.6	1.7	0.1	**6.25%**
Total Revenue	**1.7**	**1.7**	**1.7**	**0.1**	**5.88%**
					-
<u>EXPENSES BY CATEGORY</u>					**-**
Salary & Benefit Expenses	5.5	5.9	6.2	0.3	**5.08%**
Professional & External Services Expenses	0.6	0.7	0.7	-	**-**
Intramunicipal Charges	(0.9)	(1.0)	(1.0)	-	**-**
Office & Administrative Expenses	0.1	0.1	0.1	-	**-**
Total Expenses	**5.3**	**5.7**	**6.0**	**0.3**	**5.26%**
					-
Net Funding Requirement before Reserve Activity	**3.5**	**4.0**	**4.2**	**0.2**	**5.00%**
					-
Reserve Activity	**-**	**-**	**-**	**-**	**-**
					-
For Approval	**3.5**	**4.0**	**4.2**	**0.2**	**5.00%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	12.00	11.00	11.00
In Scope	43.00	46.00	48.00
Total Positions	**55.00**	**58.00**	**59.00**

Analysis of Changes

2026 Approved Tax Allocation	**4.0**
Base Salary Changes	0.3
Corporate Revenue Allocation	(0.1)
2027 Forecasted Tax Allocation	**4.2**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 6 - Legal Services/ Office of the City Solicitor

Overview

The Office of the City Solicitor provides legal advice and education to the Corporation to support corporate services, priorities, and ensure legislative compliance. The Office also oversees risk management, insurance and claims, prosecutes bylaw offences and administers the Regina Municipal Division of the Provincial Court.

What We Deliver

The Office of the City Solicitor is directed by *The Regina Administration Bylaw 2003-69* to provide legal services to the Corporation and to ensure the City is administered in accordance with the law. The Office offers services in the following areas:

Legal Services

- Provide legal services and advice to the Corporation/Administration and City Council, defend all legal actions brought against the City of Regina, and pursue all legal actions on behalf of the City.
- The legal team also prepares, reviews and provides advice on contracts and financing, reports to Committees and City Council, drafts bylaws and ensures regulatory compliance.

Bylaw Prosecution

- Responsible for the administration of the Regina Municipal Division of the Provincial Court, conducting civic prosecutions and the prosecutions of all bylaw offences in the city except for moving violations under The Regina Traffic Bylaw, 9900.

Risk Management / Claims

- Responsible for obtaining insurance policies for the City's comprehensive portfolio of financial assets, including municipal corporations (e.g. Buffalo Pound, REAL, etc.), and ensures the Corporation is protected against losses related to liability arising out of all civic activities and operations.

Values and Benefits

Our goal is to operate at the highest level of professionalism, effectiveness, transparency, and efficiency to serve our city by ensuring that best practices are employed, and the public interest is protected in a just, efficient and ethical manner. This was demonstrated in 2025 through extensive legal work, including 1,096 assessment appeal notices, the preparation of 93 bylaws, the review of over 540 contracts, and support for major City initiatives and land transactions.

Customers/Stakeholders/Partners

- City of Regina Council and Committees.
- City of Regina Administration:
    - Executive Leadership Team.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 6 - Legal Services/ Office of the City Solicitor

    - All Departments.
- Civic partners.

Key Assets

N/A

Service Level Gaps and Risks

- This office is currently operating at full capacity with its existing staff complement. Any budget reduction would place considerable pressure on the delivery of legal services.
- The office is currently functioning with only two staff in our risk management department and one part-time support staff. The area is under resourced which can lead to delays in responding to claims.
- In recent years, the City has expanded its lines of business, and the complexity of the work being asked of the legal team has increased. As a result, additional resources are an anticipated need in the future.

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Miscellaneous Revenues	0.2	0.2	0.2	0.0	0.00%
Other External Revenues	0.3	0.5	0.5	0.0	0.00%
Total Own Source	**0.5**	**0.7**	**0.7**	**0.0**	**0.00%**
Corporate Revenue	1.4	1.4	1.5	0.1	7.14%
Total Revenue	**2.0**	**2.1**	**2.2**	**0.1**	**4.76%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	2.7	2.8	3.1	0.2	7.14%
Employee Related Payment Expenses	0.1	0.1	0.1	0.0	0.00%
Professional & External Services Expenses	0.0	0.1	0.1	0.0	0.00%
Office & Administrative Expenses	2.3	2.6	2.6	0.0	0.00%
Total Expenses	**5.1**	**5.7**	**5.9**	**0.2**	**3.51%**
Net Funding Requirement before Reserve Activity	**3.2**	**3.5**	**3.7**	**0.2**	**5.71%**
Reserve Activity	**-**	**-**	**-**	**-**	**-**
For Approval	**3.2**	**3.5**	**3.7**	**0.2**	**5.71%**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 6 - Legal Services/ Office of the City Solicitor

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	12.00	12.00	12.00
In Scope	6.00	6.00	6.00
Total Positions	**18.00**	**18.00**	**18.00**

Analysis of Changes

2026 Approved Budget	**3.5**
Base Salary Changes	0.2
Corporate Revenue Allocation	(0.1)
2027 Forecasted Budget	**3.7**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 7 - People & Organizational Culture

Overview

The People & Organizational Culture (POC) department develops strategies, governance, programs and services that contribute to effective and safe employees, and management.

What We Deliver

Client Services and Labour Relations

- Supports operating areas in core labour relations, compensation programming through data and strategic human resources advice.

Organizational Well-Being

- Provides tools and supports for a positive work environment that supports employee engagement, growth, and productivity.

Employee Service Centre and Talent Acquisition

- Facilitates the hiring process, administers benefits and payroll programs and manages corporate Human Resource metrics to support management and employees.

Workplace Health and Safety

- Provides expertise to reduce workplace injuries, enhance job satisfaction, supports accommodations and promote a safe and respectful work environment.

Values and Benefits

These services create engaged, productive, and safe employees to deliver services to the community and support effective management and leadership.

Customers/Stakeholders/Partners

- City of Regina Administration - We deliver inward-facing services to support the entire organization.
- Third party benefit and payroll provider for:
    - Buffalo Pound
    - Regina Police Services
    - Regina Warehouse Business Improvement District
    - Regina Downtown Business Improvement District

Key Assets

- N/A

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 7 - People & Organizational Culture

Service Level Gaps and Risks

- Leadership Development: According to McLean & Company, leadership development is the top HR priority in 2026. Organizations where leaders excel at developing talent and managing change are twice as likely to succeed in innovation, agility and efficiency.
    - The City currently lacks a formal leadership development program. If funding is not approved, leadership effectiveness will be affected.
- Enabling innovation is the second HR priority for 2026, which requires modern tools and technology to support program delivery
    - Current HR technology lacks integration and a unified structure, resulting in paper-based processes, duplicate data entry, and reduced data accuracy. As a result, POC and operating areas spend excessive time validating data rather than leveraging it for decision-making and innovation. This results in a focus on transactional work, limiting strategic and proactive efforts, and lacking organizational support.
    - Some HR systems are dependent on external resources, creating a risk of system failure, errors or inaccessibility.
- The third HR priority for 2026 is enhancing employee experience, which is also a key cost-control strategy. Engaged employees stay longer and are 1.9× more likely to perform at a high level.
    - The City's 2024 employee engagement score was 44.6 per cent, and in 2026 it was 48.9 per cent, which is below the public sector benchmark of 59.54 per cent.
    - Rewards and recognition funding for the industry is ~1 per cent of payroll and the City investment is 0.5 per cent. This gap results in infrequent employee recognition, thinly distributed budgets and inconsistent application across the organization
    - Learning and development funding for the industry is ~2 per cent of payroll and City investment is 0.08 per cent. Employee programs such as external training are often reduced during budget cycles, negatively impacting employee development, recruitment and retention

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 7 - People & Organizational Culture

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.1	-	-	-	-
Internal Revenues	0.1	-	-	-	-
Total Own Source	**0.2**	**-**	**-**	**-**	**-**
Corporate Revenue	2.1	2.2	2.3	0.1	4.55%
Total Revenue	**2.3**	**2.2**	**2.3**	**0.1**	**4.55%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	6.3	6.6	6.9	0.3	4.55%
Employee Related Payment Expenses	0.2	0.3	0.3	-	0.00%
Training & Travel Expenses	0.2	0.3	0.3	-	0.00%
Professional & External Services Expenses	0.4	0.3	0.1	(0.2)	(66.67)%
Office & Administrative Expenses	0.1	0.1	0.1	-	0.00%
Other External Expenses	-	-	0.2	-	-
Total Expenses	**7.3**	**7.6**	**7.9**	**0.3**	**3.95%**
Net Funding Requirement before Reserve Activity	**5.0**	**5.4**	**5.6**	**0.2**	**3.70%**
Reserve Activity	**(0.3)**	**-**	**-**	**-**	**-**
For Approval	**4.7**	**5.4**	**5.6**	**0.2**	**3.70%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	44.00	45.00	46.00
In Scope	6.00	5.00	5.00
Total Positions	**50.00**	**50.00**	**51.00**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 7 - People & Organizational Culture

Analysis of Changes

2026 Approved Tax Allocation	**5.4**
Base Salary Changes	0.2
Admin Position Reallocated from Senior Leadership (FTE 1)	0.1
Corporate Revenue Allocation	(0.1)
2027 Forecasted Tax Allocation	**5.6**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

REGINA

Appendix A 8 - Technology

Overview

The City relies on its Technology department to provide effective and efficient use of technological assets. Technology encompasses services, hardware, software, and infrastructure used by end-users to manage, analyze, collect, store, process, transmit, deliver and dispose of data and digital information.

What We Deliver

- Technology Strategy.
- Application and Technology Portfolio Management.
- Cybersecurity Leadership and Technology Controls.
- Data and Analytics Leadership and Services.
- Application Hosting, Technical Support, and Programming.
- Technology Infrastructure, Network, and Database Management and Maintenance.
- Tech Service Centre.
- Collaboration Tools and Training.
- Meeting Space Audio/Visual Enablement.
- End Point Management.
- Technology Contract and Vendor Management.
- Technology Asset Management.
- Networked Printing.
- Production Print and Bindery.
- Mail Services.

Values and Benefits

Technology delivers solutions and services that enable City employees to provide municipal services to all City of Regina residents This includes architecting, managing, and supporting the technology behind every business and public facing interaction including 330 servers, 170 business applications, 4100 devices, 1000 connected vehicles, and 50 meeting spaces. A leader amongst Canadian municipalities, the City's 14 kilometers of fibre-optic infrastructure and 90 square kilometers of broadband wireless coverage encourages economic diversity and resiliency and provides connectivity to over 300 buildings and traffic signals. Leveraging technology improves the City’s effectiveness, efficiency, and capacity to deliver and modernize services to residents.

Customers/Stakeholders/Partners

- Direct:
  - City of Regina Council.
  - City of Regina Administration.
  - Civic Partners.

- Indirect:

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

- City of Regina Residents
- City of Regina Businesses
- City of Regina Partners
- External Service Providers

Key Assets

Key assets for this service include line of business applications, network and telecommunications infrastructure (e.g. network/phone switches and towers), fibre optic cable, data centre hardware and software, enterprise software, desktop computing, printers and corporate data.

Service Level Gaps and Risks

The Technology department is experiencing a convergence of pressures that are increasing both operational risk and financial demand. As the City becomes more reliant on digital services, the need to sustain existing systems while advancing modernization initiatives has outpaced current resourcing levels. The following summarizes the key challenges impacting the department and underscores the importance of targeted, sustained investment:

Growing Demand Exceeding Capacity

- Technology now underpins nearly every City service, driving increased expectations for reliability, responsiveness, and innovation. This growth in demand has not been matched by corresponding increases in staffing or funding, resulting in ongoing capacity constraints and the need to defer or prioritize work.

Balancing Innovation with Risk in Artificial Intelligence (AI)

- The City is at a pivotal point in adopting AI-driven tools that can improve productivity and service delivery. However, these technologies introduce new requirements for governance, infrastructure, and oversight. Without appropriate investment, the City risks both falling behind peer organizations and exposing itself to privacy, security, and compliance risks.

Increasing Cybersecurity Risk and Investment Requirements

- Cybersecurity remains one of the most significant risks facing the organization. Identified gaps in staffing, controls, and enterprise governance require sustained investment to address. Current funding limitations have delayed key initiatives, increasing exposure to potential financial, operational, and reputational impacts. Preventative investments remain significantly lower than the potential cost of a major cyber incident.

Rising Costs Across Core Technology Services

- Ongoing increases in software licensing, hardware, and telecommunications costs are driven by expanding digital services, growing device counts and evolving technology requirements. These pressures are compounded as implementation details evolve on major initiatives, requiring additional funding to maintain scope and service quality.

Expanding Scope of Responsibilities Without Additional Resources

- The department is increasingly required to absorb new types of work, including cybersecurity, privacy, and AI-related assessments, while continuing to support legacy systems and deliver major transformation initiatives. This expanding scope, without proportional resource growth, is widening the gap between organizational expectations and delivery capacity.

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Corporate Revenue	5.0	4.9	5.0	0.2	3.59%
Total Revenue	**5.0**	**4.7**	**4.9**	**0.2**	**3.59%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	7.1	7.3	7.4	0.1	1.37%
Training & Travel Expenses	0.1	0.1	0.1	-	0.00%
Professional & External Services Expenses	0.1	0.3	0.3	-	0.00%
Intramunicipal Charges	0.0	(0.1)	0.0	0.1	(100.00)%
Office & Administrative Expenses	7.5	7.5	8.0	0.5	6.67%
Other External Expenses	1.1	1.2	1.4	0.2	16.67%
Total Expenses	**16.0**	**16.4**	**17.2**	**0.8**	**4.88%**
Net Funding Requirement before Reserve Activity	**11.1**	**11.5**	**12.2**	**0.6**	**5.42%**
Reserve Activity	-	-	-	-	-
For Approval	**11.0**	**11.5**	**12.2**	**0.6**	**5.42%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	12.00	12.00	12.00
In Scope	49.80	49.80	49.80
Total Positions	**61.80**	**61.80**	**61.80**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 8 - Technology

Analysis of Changes

2026 Approved Tax Allocation	**11.5**
Base Salary Changes	0.1
Maintaining Business Applications – Inflation and Contract and Service Costs	0.3
Intramunicipal Allocations Reinstatement to align with actuals	0.1
Technology Hardware – Inflationary Costs related to physical components	0.2
Telephone Portfolio – Internal centralization of telephone related costs into Technology	0.1
Corporate Revenue Allocation	(0.2)
2027 Forecasted Tax Allocation	**12.2**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 9 - Assessment & Property Revenue Services

Overview

Assessment & Property Revenue Services is responsible for the billing, collection, and management of the City's primary revenue streams: property taxes, utility services, and other receivables. Additionally, this area ensures all properties in Regina are assessed based on their market value, distributing property taxes fairly among property owners. The area ensures accurate and timely invoicing, flexible payment options, and accessible customer support for residents and property owners. This area maintains accurate account records and ensures regulatory compliance.

What We Deliver

Assessment & Property Revenue Services

- Maintains the assessment roll, delivers billing, payment processing, collections for property taxes and other receivables while providing customer service for all areas of responsibility. Services are delivered through multiple channels, including in person, on-line applications, by phone, email, and mailed notices.
- The City's effectiveness and transparency are highlighted by being one of only three Canadian assessment jurisdictions to hold and maintain a Certificate of Excellence in Assessment Administration (CEAA) through the International Association of Assessing Officers (IAAO). This challenging and rigorous certification recognizes governmental units and individuals involved with assessment that utilize best practices in the workplace.
  - Key service functions include:
    - Maintaining an inventory of over 86,900 properties for the delivery of the assessment roll.
    - Establishing and defending property assessment values.
    - Calculating, billing and collecting over $570 million in annual property taxes across residential, commercial property classes
      - Administering the Tax Installment Payment Plan Service (TIPPS) for over 45,400 accounts, allowing for predictable monthly payments.
    - Managing customer accounts, processing payments, and following up on overdue balances.
    - Collecting and dispersing property tax levies for the Regina Public Library, the Province of Saskatchewan, the Regina Roman Catholic Separate School Division, the Global Transportation Hub Authority and the Regina Downtown and Regina's Warehouse Business Improvement District.
    - Administering an affordability program for property tax deferrals for low-income families.
    - Administering legislated and Council-approved tax exemptions.
    - Managing eProperty and eServices online portals to provide customers with online access to assessment and property tax account information.

Appendix A 9 - Assessment & Property Revenue Services

Values and Benefits

Assessment and Property Revenue Services provides residents with confidence and predictability when it comes to paying for core services. This work includes the timely collection of revenue that funds essential City services.

This means:

- The City meets provincial legislation by providing market value property assessments.
- Property Assessments are accurate ensuring property taxes are shared fairly among all property owners.
- Simple and consistent billing for property taxes.
- Flexible, user-friendly payment options.
- Clear and responsive customer service support.
- Online access to account information.
- Equitable and transparent application of billing policies and collections.
- Reliable property information is made available to both internal City departments and external stakeholders who rely on accurate data for planning and decision making by ensuring a stable flow of municipal revenue, this service area plays a critical role in sustaining services that matter most to residents, while delivering a positive and professional service experience

Customers/Stakeholders/Partners

- City of Regina Residents: Property owners, utility account holders, law firms, property managers, and financial institutions.
- Institutions: Government of Saskatchewan, Business Improvement Districts, Regina Public School Board, Regina Catholic School Board, Regina Public Library, GTH Authority.
- City of Regina Administration: Accounts Receivable for stakeholders such as Traffic, Seasonal Roadways, Solid Waste, and others.

Key Assets

Key pieces of Property Revenue and Systems specific software include:

- Property Tax Administration System: TAS, eProperty, eServices.
- Accounts Receivable System: Oracle EBS (AR Module).

Service Level Gaps and Risks

- The continued growth in the number of properties and expanding program responsibilities has outpaced current staffing levels and operational efficiencies, creating a risk of not meeting service targets. Without corresponding increases this imbalance may lead to sustained service gaps, reduced responsiveness, and strain on public-facing services.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 9 - Assessment & Property Revenue Services

- An increase in assessment appeal volumes presents a risk to meeting established timelines. Higher appeal activity diverts staff resources away from core assessment functions such as inspections and verifying sales. This may reduce assessment roll accuracy and negatively impact property tax revenue as well as impact the delivery of the 2029 revaluation.

- There continues to be a challenge in attracting and retaining property assessors licensed by the Saskatchewan Assessment Appraisers Association (SAAA). Persistent recruitment and retention difficulties could result in long-term capacity gaps, increased workload for existing staff, and delays in completing assessments.

- The introduction of the Council-approved Nuisance and Derelict Property subclass for 2027 presents a risk if sufficient resourcing is not in place to administer it. The requirement for a dedicated property assessor adds pressure to an already constrained workforce, and failure to adequately staff this function could lead to delays in maintaining the assessment roll, reduced program effectiveness, and challenges in meeting both regulatory expectations and public service commitments.

Appendix A 9 - Assessment & Property Revenue Services

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.6	0.6	0.7	0.1	16.67%
Licenses, Levies and Fines Revenues	0.1	0.1	0.1	-	-
Total Own Source	**0.8**	**0.7**	**0.8**	**0.1**	**14.29%**
Corporate Revenue	1.6	1.7	1.5	(0.2)	(11.76)%
Total Revenue	**2.3**	**2.4**	**2.3**	**(0.1)**	**(4.17)%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	5.3	5.6	5.4	(0.2)	(3.57)%
Professional & External Services Expenses	0.1	0.2	0.2	-	-
Intramunicipal Charges	0.1	0.1	0.1	-	-
Office & Administrative Expenses	0.3	0.3	0.3	-	-
Total Expenses	**5.9**	**6.1**	**6.0**	**(0.2)**	**(3.28)%**
Net Funding Requirement before Reserve Activity	**3.5**	**3.8**	**3.7**	**(0.1)**	**(2.63)%**
Reserve Activity	**0.0**	**0.3**	**0.0**	**(0.3)**	**(100.00)%**
For Approval	**3.5**	**4.1**	**3.7**	**(0.4)**	**(9.76)%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	6.00	6.00	5.00
In Scope	46.00	46.00	45.00
Total Positions	**52.00**	**52.00**	**50.00**

Analysis of Changes

2026 Approved Tax Allocation	**4.1**
Base Salary Changes (Reallocation of 3FTEs to Utility Fund to Align with Actuals)	(0.2)
Reduction in Reserves Transfer Due to Reduced Revaluation Expenditures	(0.3)
General Fund Non-Tax Levy Revenue Adjustments (Finance and Admin. Charges)	(0.1)
Corporate Revenue Allocation	0.2
2027 Forecasted Tax Allocation	**3.7**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 10 - Financial Management Services

Overview

The City relies on its finance team to provide strategic direction related to governance and accountability in public procurement and in financial management and reporting, both internally and to service partners.

What We Deliver

Financial Systems Management and Operations

- Leads the support of the City's financial systems, costing frameworks, and vendor management processes to ensure efficient financial operations, cost control, and optimal vendor relationships. Provides strategic decision-making by providing accurate costing data and robust financial system integration, thereby contributing to sound fiscal governance for the City.

Public Accounting & Reporting

- Leads financial compliance, external audits, external and annual reporting, capital asset management, payable and general ledger functions and oversight. Provides strategic decision-making regarding transparent and accountable financial reporting and compliance.

Procurement

- Provides strategic direction for governance and planning for the procurement of goods and services, ensuring compliance with trade agreements and bylaws, providing contract management, and administering the procurement policy.

Central Stores

- Provides materials management to meet the needs of the organization. Central Stores provides City stakeholders with asset storage and distribution, fuel inventory management and salvage and asset disposal services.

Financial Planning and Analysis

- Leads the City's budget process and assists with long range financial planning to all resources with City Council directives. Provide Financial Analysis, strategic decision support and assist with forecasting and modelling to guide informed decisions for internal and external stakeholders.

Treasury

- Responsible for safeguarding and managing the financial assets of the City to ensure long-term fiscal sustainability, accountability, and service delivery. It is responsible to provide strategic leadership in financial planning, cash flow optimization, investment management, debt management, and financial risk

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within the broader context of reserves, deferred revenue and grants to ensure the City can implement its operations and capital plan.

Values and Benefits

Citizens can expect clear, understandable financial reporting and confidence that their tax dollars are being managed wisely. The benefits include:

- Responsible and transparent use of tax dollars.
- Stronger, more reliable City services due to proactive financial planning.
- Long-term stability that safeguards essential programs and infrastructure.
- Greater public trust through consistent oversight and transparency.

Customers/Stakeholders/Partners

- City of Regina Administration.
- City of Regina Residents.
- Regina Police Services.
- Buffalo Pound Water Treatment Corporation (BPWTC).
- Economic Development Regina (EDR).
- Regina Downtown Business Improvement District (RDBID).
- Regina's Warehouse Business Improvement District (RWBID).
- Regina Exhibition Association Limited (REAL).
- Regina Public Library (RPL).
- Regina Public School Board.
- Regina Private School Board.
- Financial Institutions.
- Saskatchewan Municipal Board.
- Credit Rating Agencies such as S&P Global.

Key Assets

Employees in Finance and the financial and accounting expertise they possess.
Financial Systems and information/reports generated.

Service Level Gaps and Risks

- Funding to respond to Audit recommendations to address the gap with internal resourcing capacity.
  - Fuel Inventory.
  - P-Card.
  - Central Stores and Parts Inventory.
  - Cash Control – Leisure and Recreational Centres.
  - Cash Control – Landfill.
  - Cash Control – Parking & Transit.

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- Vendor Master.
- Non-Standard Procurement.
- Property Tax and Assessment Audit.
- Payroll.
- Cybersecurity.

- Financial Business Systems are under upgrade as legacy systems are creating a risk to the organization. Continued support of these upgrades is imperative to ensure business continuity in order to safe guard city assets, mitigate risk of fraud and ensure financial data integrity.
  - Payment Manager.
  - Hyperion.
  - EBS.
  - WAM/WACS.
  - Orbidder templates.

- Payment Card Industry (PCI) Compliance Gap, this is an industry standard as the City has reached a Level 3 merchant level.
  - Ongoing cost and 1-time ask for future budgets.

Appendix A 10 - Financial Management Services

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.6	0.4	0.4	-	0.00%
Total Own Source	**0.6**	**0.4**	**0.4**	**-**	**0.00%**
Corporate Revenue	2.2	2.8	2.9	0.1	3.57%
Total Revenue	**2.8**	**3.2**	**3.3**	**0.1**	**3.57%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	7.2	9.6	9.8	0.2	2.08%
Employee Related Payment Expenses	-	0.1	0.1	-	0.00%
Training & Travel Expenses	0.1	-	-	-	-
Professional & External Services Expenses	0.5	0.4	0.4	-	0.00%
Office & Administrative Expenses	-	0.1	-	-	0.00%
Other External Expenses	(0.1)	-	-	-	-
Total Expenses	**7.8**	**10.1**	**10.4**	**0.3**	**2.97%**
Net Funding Requirement before Reserve Activity	**5.0**	**6.9**	**7.1**	**0.2**	**2.90%**
Reserve Activity	**-**	**-**	**-**	**-**	**-**
For Approval	**5.0**	**6.9**	**7.1**	**0.2**	**2.90%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	11.00	19.00	19.00
In Scope	59.35	63.35	63.35
Total Positions	**70.35**	**82.35**	**82.35**

Analysis of Changes

2026 Approved Tax Allocation	**6.9**
Base Salary Changes	0.2
Contract Agreements and Professional Services Inflation	0.1
Corporate Revenue	(0.1)
2027 Forecasted Tax Allocation	**7.1**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 11 - Corporate Level Transactions

Overview
These are transactions that do not reside in one specific operating area but are a corporate responsibility and includes both revenues and expenditures.

What We Deliver
Organizational forecasting, payment and oversight of revenue and expenditures paid at a corporate level.

Values and Benefits
- Transparency on Revenue from Fines, Fees, Rentals and interest.
- How much grants funding the City receives.
- How much we spend on Utilities and certain contracted services.

Customers/Stakeholders/Partners
- City of Regina Corporate Support.
- Sask Power.
- Sask Energy.
- Sask Government Insurance.
- Trans Gas.
- Provincial Ministries.
- Federal Ministries.
- Buffalo Pound Water Treatment Corporation.
- Regina City Police.

Key Assets
N/A

Service Level Gaps and Risks
- Fuel Price Volatility
- Bad Debts
- Banking Fees
- Audit Fees

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 11 - Corporate Level Transactions

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.5	0.4	0.4	-	0.00%
Licenses, Levies and Fines Revenues	6.7	3.6	3.6	-	0.00%
Miscellaneous Revenues	5.6	3.7	4.1	0.4	10.81%
Total Own Source	**12.8**	**7.7**	**8.1**	**0.4**	**5.19%**
Corporate Revenue	27.4	29.9	33.9	4.0	10.87%
Total Revenue	**40.3**	**37.6**	**42.0**	**4.4**	**12.33%**
EXPENSES BY CATEGORY					
Professional & External Services Expenses	2.0	1.6	1.7	-	0.00%
Debt Servicing Expenses	2.1	-	-	-	-
Contribution to Capital Expenses	86.9	79.5	84.7	5.2	6.54%
Office & Administrative Expenses	6.3	2.4	4.0	1.6	66.67%
Other External Expenses	4.7	2.1	1.9	(0.2)	(9.52)%
Miscellaneous Expenses	7.0	14.9	14.2	(0.7)	(4.70)%
Total Expenses	**109.0**	**100.6**	**106.5**	**5.9**	**5.86%**
Net Funding Requirement before Reserve Activity	**68.8**	**63.1**	**64.5**	**1.8**	**2.89%**
Reserve Activity	**(7.8)**	**6.6**	**16.3**	**9.7**	**146.97%**
For Approval	**61.0**	**69.7**	**80.8**	**11.1**	**15.93%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	-	-	-
In Scope	-	-	-
Total Positions	**-**	**-**	**-**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 11 - Corporate Level Transactions

Analysis of Changes

2026 Approved Tax Allocation	**69.7**
Increase to Current Contributions to Capital	5.0
Reallocate the Playground Stream Grant Funding to Capital	0.2
Dedicated Mill-Rate - IIR and IDCR	0.7
Dedicated Mill-Rate - Indoor Aquatic Facility	6.7
2026 approved dedicated funding to GFR and ARR	2.3
Increase in Bad Debts	1.6
Increase in Investment Management Fee	0.1
Allocated Revenues Adjustment	(0.4)
MOSAIC old Taylor Field budget reallocation	(0.7)
Reallocation of Local 21 Pension Plan related expenses to People and Org Culture	(0.2)
Corporate Revenue Allocation	(4.0)
2027 Forecasted Tax Allocation	**80.8**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 12 - Transportation – Road & Active Transportation Service

Overview
The Road and Active Transportation service maintains and improves Regina's road and pedestrian infrastructure to support safe, accessible, and connected communities. This includes preserving over 1,000 kilometers of paved roads, both residential and major routes, through condition-based repairs, resurfacing, and reconstruction. The service also enhances walkability and accessibility by maintaining sidewalks, installing pedestrian ramps, and improving pedestrian connections. These efforts ensure reliable access for all users, extend the life of infrastructure, and contribute to a cleaner, more livable city.

What We Deliver
Planning, Engineering, Design
- Provide engineering expertise and technical support to enhance, maintain and manage roadways, pedestrian connectivity assets, sidewalks, alleys, easements and bridges to ensure a safe, reliable transportation system for the community.

Construction Delivery
- Provide procurement and project management to support the construction and delivery of projects involving roads, pedestrian connectivity assets, sidewalks, bridges and underground utilities to ensure a safe, reliable transportation system for the community.

Construction Support
- Provide the supply of construction materials, including asphalt and aggregates, quality assurance and quality control of construction projects, and testing and inspection during construction.

Road Renewal
- Provide services that include planning, design, procurement, data collection, maintenance, pedestrian connectivity, and renewal of roads and sidewalks.

Bridge Renewal
- Provide services that include planning, design, procurement, data collection, maintenance, and renewal of bridges, overpasses, and guard rails.

Road Maintenance
- Provide Road maintenance activities that include pothole repairs, asphalt deficiency repairs, and asphalt utility cut repairs**.**

Sidewalk Maintenance

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

- Provide sidewalk maintenance activities that include concrete distress repairs, concrete utility cut repairs, and landscaping repairs.

Values and Benefits

Residents benefit from safer, smoother, and more accessible roads, sidewalks, and bridges. Integrated planning, engineering, and design ensure that infrastructure is maintained proactively, reducing disruptions and improving daily commutes. Timely pothole repairs, smoother sidewalks, and well-maintained bridges contribute to a more comfortable and reliable travel experience for drivers, cyclists, and pedestrians alike. Citizens can expect a coordinated, data-driven approach to road and sidewalk maintenance that prioritizes safety, accessibility, and long-term durability. The service delivers visible improvements in neighborhoods, supports active transportation, and ensures that public funds are used efficiently through expert project management and construction oversight.

- Improved safety through regular road, sidewalk, and bridge maintenance.
- Better accessibility with new pedestrian ramps and smoother walking surfaces.
- Reduced flooding and drainage issues through integrated infrastructure planning.
- Longer-lasting infrastructure that reduces the need for costly emergency repairs.
- Enhanced quality of life through cleaner, more connected, and resilient communities.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Visitors .
- Contractors.
- Local businesses.
- Commuters.
- Pedestrians.
- Emergency Medical Services.
- RDBID.
- Utility Companies (SaskTel, SaskPower, SaskEnergy, etc.)
- Construction Associations.
- City of Regina Administration including:
  - Fleet Services
  - Financial Planning & Analysis   Planning and Development.
  - Sustainable Infrastructure.
  - Regina Fire & Protective Services.
  - Regina Police Services.
  - Transit.
  - Communications and Engagement.
  - Water, Waste & Environment.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Key Assets

- Paved Roads – 1078 KM
- Sidewalks – 1636 KM
- Bridges – 39
- Guardrails – 12.104 KM

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Transportation – Road & Active Transportation Service.

Performance Measure	Target	2025 Actual
Residential Road Renewal Projects Planned and Completed (total KM)	23.10	22.30
Major Road Renewal Projects Planned and Completed (total KM)	4.70	4.00
Percentage of Pothole Patching Completed to Service Standard	100%	100%
Percentage of Pothole Patching Completed to Service Standard (Cat 5 in Fair or Better Condition)	80%	97%
Number of Sidewalk Distresses Repaired	500	566

Service Level Gaps and Risks

- Aging, end-of-life equipment and reliance on rentals are constraining winter ice control material production, creating inefficiencies, rising costs, and risk to delivering critical winter maintenance services. Investment in updated equipment is needed to modernize operations, reduce dependency on rentals, improve reliability, and ensure consistent, cost-effective delivery of essential roadway services.
- Current funding is not keeping pace with the rate of sidewalk deterioration, resulting in a growing backlog, increased safety risks, and continued reliance on reactive repairs. Additional investment is needed to expand repair capacity, prevent further backlog growth, and move toward a more proactive and cost-effective approach to maintaining safe, reliable infrastructure.
- New service demands from road safety improvements and expanded easement maintenance have increased workload, while reliance on costly rentals and unsuitable equipment is limiting the City's ability to maintain service levels. Purchasing dedicated and specialized equipment will reduce long-term unit

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costs, eliminate ongoing rental expenses, and ensure efficient, reliable delivery of these growing service needs.

- Current pothole patching methods during winter months are limited to short-term fixes, resulting in temporary repairs, repeated work, higher costs, and declining roadway quality. Investment in specialized asphalt repair equipment is needed to deliver longer-lasting, higher-quality repairs year-round, improving efficiency, reducing rework, and enhancing road safety for residents.
- Current roadway condition monitoring relies on manual inspections, which is a time-consuming approach and an inefficient use of staff resources. Investing in AI-enabled cameras is needed to enable proactive and automated inspections improving safety, reducing manual effort and supporting faster, data-driven maintenance decisions across the network.

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.2	0.1	0.1	-	-
Government Grants and Transfers Revenues	-	0.4	0.4	-	-
Internal Revenues	0.2	-	-	-	-
Total Own Source	**0.4**	**0.5**	**0.5**	**-**	**-**
Corporate Revenue	3.8	4.0	4.1	0.1	2.50%
Total Revenue	**4.2**	**4.5**	**4.7**	**0.1**	**2.22%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	6.4	6.4	6.6	0.1	1.56%
Employee Related Payment Expenses	0.0	0.1	0.1	-	-
Training & Travel Expenses	0.0	0.1	0.1	-	-
Professional & External Services Expenses	0.7	0.5	0.6	0.1	0.00%
Intramunicipal Charges	4.0	5.5	5.8	0.3	5.45%
Office & Administrative Expenses	0.1	-	-	-	-
Material Goods & Supplies Expenses	1.4	1.5	1.6	0.1	6.67%
Other External Expenses	0.1	0.1	0.1	-	-
Miscellaneous Expenses	0.1	0.2	0.2	-	-
Total Expenses	**12.7**	**14.3**	**14.9**	**0.6**	**4.20%**
Net Funding Requirement before Reserve Activity	**8.5**	**9.8**	**10.2**	**0.5**	**5.10%**
Reserve Activity	**-**	**-**	**-**	**-**	**-**
For Approval	**8.5**	**9.8**	**10.2**	**0.5**	**5.10%**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 12 - Transportation – Road & Active Transportation Service

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	3.00	3.00	3.00
In Scope	67.90	67.82	67.82
Total Positions	**70.90**	**70.82**	**70.82**

Analysis of Changes

2026 Approved Tax Allocation	**9.8**
Base Salary Changes	0.1
Fleet Allocation Updates	0.3
Operating for Capital New Project 182 - Artificial Intelligence Solution	0.1
Corporate Revenue Allocation	(0.1)
2027 Forecasted Tax Allocation	**10.2**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 13 - Transportation (Roadways) – Alley Service

Overview

The City ensures that the network of paved and gravel alleys remains safe, accessible, and functional year-round. Funded entirely through a dedicated special tax levy, this service supports the renewal, maintenance, and seasonal operations of approximately 463 kilometers of alleys across the city. This service also includes sweeping, gravel road maintenance, bridge washing, and easement maintenance programs.

What We Deliver

Paved Alleys

- Maintenance and capital renewal of the paved alley network, including snow clearing and sweeping.

Gravel Alleys

- Maintenance and capital renewal of the gravel alley network, including snow clearing.

Gravel Road Maintenance

- Maintenance and dust suppression treatment of the gravel road network within city limits.

Sweeping

- Sweeping of all boulevards, streets, and sidewalks, and includes the Spring Sweep, Summer Sweep, and Fall Sweep programs.

Bridge Washing

- Cleaning and washing the City's bridges.

Values and Benefits

Alley and road maintenance, easement upkeep, and street sweeping are essential services that support safe, accessible, and well-functioning communities. These services ensure reliable access for residents, service providers such as solid waste and recycling collection, and emergency vehicles, while also improving neighborhood cleanliness and appearance.

Citizens can expect consistent and proactive maintenance of paved and gravel alleys, including snow clearing, pothole patching, grading, sweeping, and tree pruning. These efforts protect infrastructure, maintain access, manage drainage to prevent flooding, and reduce long-term repair costs. In addition, citizens can expect their road and sidewalk to be cleaned annually to enhance the beautification and cleanliness of the neighborhood.

- Safe and reliable access to homes, garages, and utility services.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

- Continuity and support of solid waste and recycling collection service delivery.
- Cleaner, healthier environments through regular sweeping and debris removal.
- Reduced flooding and drainage issues from storm drain maintenance.
- Longer-lasting infrastructure through regular upkeep and renewal.
- Equitable service delivery across all neighborhoods, funded transparently through a dedicated tax levy.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Visitors.
- Contractors.
- Local Businesses.
- Commuters.
- Pedestrians.
- Emergency Medical Services.
- RDBID.
- Utility Companies (SaskTel, SaskPower, SaskEnergy, etc.).
- Construction Associations.
- City of Regina Administration including: Fleet Services, Financial Planning & Analysis, Planning and Development, Sustainable Infrastructure, Regina Fire & Protective Services, Regina Police Services, Transit, Communications and Engagement, Water, Waste & Environment.

Key Assets

- Paved Alleys – 275 KM
- Gravel Alleys – 188 KM
- Paved Roads – 1078 KM
- Gravel Roads – 45 KM
- Sidewalks – 1636 KM
- Bridges – 39

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Transportation (Roadways) - Alley Service.

Performance Measure	Target	2025 Actual
Gravel Alley Refresh Projects Completed (total KM)	12.60	12.50
Paved Alley Reconstruction Projects Completed (total KM)	7.00	6.90
Percentage of Spring Sweep Completed to Service Standard	100.0%	100%

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 13 - Transportation (Roadways) – Alley Service

Service Level Gaps and Risks

- The road network has grown over the years, and this is leading to consistent overspending and a gap between funding and required service levels. Additional resources are needed to right-size the budget, ensuring the City can maintain annual sweeping standards across the expanded network without ongoing deficits or service reductions.
- The Gravel Alley Refresh Program narrowly missed its 2025 target due to construction access constraints; remaining work is deferred to 2026.
- One paved alley reconstruction was delayed by conflicts with Dewdney Avenue rehabilitation and is rescheduled for 2026.

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Licenses, Levies and Fines Revenues	5.5	5.9	5.9	-	-
Internal Revenues	0.2	0.2	0.2	-	-
Total Own Source	**5.7**	**6.1**	**6.1**	**-**	**-**
Corporate Revenue	0.9	0.8	0.8	-	-
Total Revenue	**6.7**	**6.9**	**6.9**	**-**	**-**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	2.4	2.3	2.3	(0.1)	(4.35)%
Professional & External Services Expenses	1.2	0.5	0.4	(0.1)	(20.00)%
Intramunicipal Charges	3.2	3.6	3.7	0.1	2.78%
Material Goods & Supplies Expenses	0.8	1.1	1.0	-	-
Other External Expenses	0.3	0.5	0.5	-	-
Miscellaneous Expenses	0.9	1.0	1.0	-	-
Total Expenses	**8.7**	**8.9**	**8.8**	**(0.1)**	**(1.12)%**
Net Funding Requirement before Reserve Activity	**2.1**	**2.0**	**1.9**	**(0.1)**	**(5.00)%**
Reserve Activity	**-**	**-**	**-**	**-**	**-**
For Approval	**2.1**	**2.0**	**1.9**	**(0.1)**	**(5.00)%**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 13 - Transportation (Roadways) – Alley Service

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	1.00	1.00	1.00
In Scope	25.18	25.14	23.37
Total Positions	**26.18**	**26.14**	**24.37**

Analysis of Changes

2026 Approved Tax Allocation	**2.0**
Base Salary Changes	0.1
Spring Sweep Rightsizing	0.1
Fleet Allocation Updates	0.1
Service Reduction - Eliminate Towing for Spring Sweep (-0.75 FTE)	(0.1)
Service Reduction - Contractor Support on Dust Suppression	(0.2)
Service Reduction - Eliminate Summer Sweep (-1.02 FTE)	(0.1)
2027 Forecasted Tax Allocation	**1.9**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 14 - Transportation (Roadways) – Traffic & Road Safety

Overview

The Traffic and Road Safety service helps keep Regina's streets safe, efficient, and accessible for everyone. This area is responsible for managing traffic flow, reducing collisions, and supporting safe travel for drivers, pedestrians, and cyclists. It oversees the design, installation, and maintenance of traffic signals, signs, pavement markings, and street lighting. It also manages traffic calming, pedestrian crossings, and temporary traffic accommodation during construction. Through data-driven planning, safety engineering, and enforcement support, the service ensures that roads are well-marked, intersections are safe, and traffic moves smoothly across the city.

What We Deliver

Traffic Signage

- Provision and maintenance of traffic signs to manage vehicle and pedestrian flow.

Traffic Signals

- Design, installation, and maintenance of traffic signals and pedestrian crossings to ensure safe and efficient movement.

Expressway Lighting

- Design, installation, and maintenance of expressway lighting on expressways to ensure safe movement.

Traffic Engineering and Data Collection

- Analysis of traffic patterns, signal timing, and safety data to inform infrastructure planning and operational improvements.

Traffic Accommodation

- Planning and implementation of temporary traffic control setups during construction or special events to maintain safety and access.

Pavement Marking

- Seasonal application and maintenance of road markings (e.g., lane lines, crosswalks, stop bars) to guide traffic and enhance visibility.

Traffic Movement

- Manage the Traffic Bylaw to provide provisions for safe movement within the road right-of-way.

Traffic Calming

- Installation of physical measures to reduce vehicle speeds and improve traffic safety.

Street Use Permits

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

- Issuance and management of permits for temporary use of public roadways, including oversize/overweight loads and construction-related closures.

Vision Zero
- Programs aimed at reducing severe injuries and fatalities through education, enforcement, and infrastructure improvements.

Micro Mobility
- Manage a shared electric scooter program to enhance sustainable mobility options while promoting safe and efficient transportation within Regina.

Noise Attenuation
- Invests in mitigation measures such as sound barriers and design improvements to reduce traffic noise impacts and enhance quality of life for residents.

At Grade Crossings Safety
- Improve safety and operations at rail and roadway intersections through upgrades, monitoring, and coordination with rail partners to reduce conflicts and delays.

Values and Benefits

Traffic and Road Safety services make daily travel safer, smoother, and more predictable. Whether walking, biking, driving, or using transit, residents benefit from well-timed signals, clear signage, and safe intersections. These improvements reduce collisions, ease congestion, and support active transportation, making it easier for everyone to move around the city.

Citizens can expect a coordinated, data-driven approach to traffic management that prioritizes safety and efficiency. Through strategic planning, engineering, and enforcement, the City delivers reliable infrastructure, responsive traffic control, and targeted safety enhancements that support all modes of transportation.

- Fewer collisions and safer streets through effective traffic calming and signal coordination.
- Shorter commutes and less congestion with optimized traffic flow.
- Improved accessibility for pedestrians and cyclists.
- Support for local businesses through better access and goods movement.
- Healthier, more sustainable communities by encouraging walking, cycling, and lower-emission travel.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Visitors.
- Contractors.
- Local Businesses.

- Commuters.
- Pedestrians.
- Cyclists.
- Emergency Medical Services.
- RDBID.
- RWBID.
- Regina Public Schools.
- Regina Catholic Schools.
- SGI.
- Utility Companies. (SaskTel, SaskPower, SaskEnergy, etc.)
- Construction Associations.
- Ministry of Highways.
- Trucking Associations.
- City of Regina Administration including: Community Standards, Fleet Services, Financial Planning & Analysis, Planning and Development, Sustainable Infrastructure, Regina Fire & Protective Services, Regina Police Services, Transit, Communications and Engagement, Parks&Open Spaces, Recreation & Cultural Services, Water, Waste & Environment.

Key Assets

- Expressway Lights – 1,065
- Traffic Signals – 242
- Pedestrian Signals – 112
- Traffic Signs – 40,418
- Traffic Calming Locations – 31
- Pavement Markings – 1,052 KM
- Stop Bars, Crosswalks and Stencils – 698
- Speed Feedback Signs – 25
- Flashing School Zone Signs – 17
- Rectangular Rapid Flashing Beacons – 10
- Speed Feedback Trailers – 8
- Audible Pedestrian Signals –1,040
- Noise Attenuation Walls – 200 metres

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Transportation (Roadways) - Traffic & Road Safety.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Performance Measure	Target	2025 Actual
Percentage of Road Pavement Markings Completed to Service Standard	100.0%	92.0%
Number of Crosswalk/Stencil Pavement Marking Completed to Service Standard	990	742
Number of Street Use Permit Issued	N/A	549
Percentage of Street Use Permits Issued to Service Standard	85%	86%

Service Level Gaps and Risks

- Manual, fragmented road permitting processes are no longer sustainable—rising volumes are overwhelming staff, driving delays, causing overtime, and decreasing compliance inspection capacity. A centralized digital system is required to streamline workflows, improve service reliability, unlock efficiency, and ensure safety compliance.
- Traffic Engineering capacity has not kept pace with a 25 per cent growth in signal infrastructure and doubling of workload in the signal systems and timing work unit, creating backlogs, rising overtime, staff burnout, and risk to delivering critical safety and congestion improvements. Adding additional staff is essential to close this gap — ensuring the City can deliver required intersection signal timing upgrades, maintain traffic movement service levels, and support growth.
- Delivery of the City Council - approved Noise Attenuation Program and development traffic reviews is currently constrained by a lack of dedicated staff and consultant budget, creating a gap in ability to support developers and internal project managers on noise attenuation requirements as per the Noise Policy. Adding resources is essential to lead program delivery, strengthen development oversight, and enable proactive, efficient planning that supports growth while adhering to the Noise Policy.
- Vision Zero delivery is currently constrained by three key gaps: previously unapproved funding is limiting progress toward safety targets, critical school zone design standards remain incomplete, and new risks like hostile vehicle protection were not originally accounted for. Additional investment is needed to close these gaps — ensuring the City can meet safety goals, proactively protect high-risk areas, and deliver a more consistent, modern approach to road safety.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 14 - Transportation (Roadways) – Traffic & Road Safety

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.3	0.2	0.2	-	-
Miscellaneous Revenues	0.3	0.4	0.4	-	-
Other External Revenues	0.2	0.0	0.0	-	-
Total Own Source	**0.8**	**0.6**	**0.6**	**-**	**-**
Corporate Revenue	3.6	3.6	3.8	0.2	5.56%
Total Revenue	**4.3**	**4.2**	**4.4**	**0.2**	**4.76%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	5.1	5.0	5.4	0.3	6.00%
Professional & External Services Expenses	0.5	0.5	0.5	-	-
Utility Expenses	5.2	5.7	6.1	0.4	7.02%
Intramunicipal Charges	0.9	1.1	1.2	0.1	9.09%
Office & Administrative Expenses	0.1	0.1	0.1	0.1	100.00%
Material Goods & Supplies Expenses	0.5	0.6	0.5	(0.1)	(16.67)%
Total Expenses	**12.3**	**13.0**	**13.8**	**0.8**	**6.15%**
For Approval	**8.0**	**8.8**	**9.4**	**0.6**	**6.82%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	2.00	2.00	2.00
In Scope	54.65	52.34	53.79
Total Positions	**56.65**	**54.34**	**54.79**

Analysis of Changes

2026 Approved Tax Allocation	**8.8**
Base Salary Changes	0.3
Traffic Signal System Coordinator (FTE 1)	0.1
Reduction - Pavement Marking (Roads) line painting frequency (FTE -1.05)	(0.1)
Fleet Allocation Updates	0.1
Electricity Rate Adjustment	0.4
Restructuring to support the Traffic Signs and Pavement Marking Programs (FTE 0.5)	0.0
Corporate Revenue Allocation	(0.2)
2027 Forecasted Tax Allocation	**9.4**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 15 - Transportation (Roadways)-Winter Road Maintenance

Overview

The City ensures safe and accessible roads and sidewalks during the winter season through snow plowing, snow removal, and ice control. This includes clearing priority roadways and designated sidewalks, applying sand and salt to manage ice, and following a structured policy to respond efficiently to winter weather conditions.

What We Deliver

Road Plowing

- Snow plowing and maintaining the City's roads, including all Category roads, bike lanes, transit stops, snow ridging, snow routes, and drainage support.

Alley Plowing

- Snow plowing the City's alley network.

Ice Control

- Spreading salt or sand on City roads to mitigate icy conditions and improve traction.

Sidewalk Plowing

- Snow plowing and maintaining City sidewalks, including plowing, and ice control.

Snow Removal

- Collection, reduction and pickup of snow from City roads and hauling to a snow storage site, and include removal on Category roads, transit stops, bridge decks and guard rails, school unloading zones, and the Downtown metered parking.

Snow Storage

- Operation and maintenance of the City's snow storage site, which stores snow removed by internal crews, as well as snow hauled from the private industry for a fee.

Values and Benefits

Winter Road Maintenance ensures that roads, sidewalks, and transit areas remain safe and accessible during snow and ice events. Citizens experience fewer disruptions to daily life, safer travel conditions, and improved mobility whether they drive, walk, cycle, or use transit.

Citizens can expect timely snow plowing, ice control, and sidewalk clearing based on clearly defined service levels. The service prioritizes safety, equity, and environmental responsibility, ensuring that all areas of the city receive appropriate attention during winter events.

- Improved safety on roads and sidewalks, reducing accidents and injuries.
- Reliable access to work, school, healthcare, and essential services.
- Support for active transportation through cleared bike lanes and sidewalks.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

- Reduced flooding risk through proactive drainage maintenance.
- Enhanced quality of life by minimizing winter-related disruptions.
- Transparent and accountable service with performance targets and public reporting.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Visitors.
- Contractors.
- Local Businesses.
- Commuters.
- Pedestrians.
- Transit Users.
- Emergency Medical Services.
- RDBID.
- RWBID.
- Regina Public Schools.
- Regina Catholic Schools.
- SGI
- City of Regina Administration including:
    - Fleet Services
    - Financial Planning & Analysis
    - Planning and Development
    - Sustainable Infrastructure
    - Regina Fire & Protective Services
    - Regina Police Services
    - Transit
    - Parks and Open Spaces
    - Recreation and Culture
    - Bylaw Enforcement
    - Communications and Engagement
    - Water, Waste & Environment

Key Assets

- Paved Roads – 1078 KM
- Gravel Roads – 45 KM
- Sidewalks – 323 KM
- Alleys – 463 KM
- Transit Stops - 1407
- Schools - 100

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the results from 2025 are listed below for Transportation (Roadways) - Winter Road Maintenance.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Performance Measure	2025 Actual
Percentage of Road Snow Plowing Completed to Service Standard (Category 1 Roads)	100%
Percentage of Road Snow Plowing Completed to Service Standard (Category 2 Roads)	96%
Percentage of Road Snow Plowing Completed to Service Standard (Category 3 Roads)	100%
Percentage of Sidewalk Plowing Completed to Service Standard	97%
Percentage of Alley Plowing Completed to Service Standard	95%

Service Level Gaps and Risks

- Snow clearing timelines were impacted by frequent freeze-thaw cycles and high winds, requiring repeated work and resulting in service levels falling below targets. Operational and equipment adjustments are made continuously to improve efficiency and resilience, ensuring consistent service delivery under increasingly variable winter conditions.

- Snow storage operations face two key gaps: the current system has not expanded with demand and the fee structure, unchanged since 2016, is no longer aligned with actual service costs and cost recovery model. Expanding capacity and increasing user fees are required to ensure sustainable operations, fair cost sharing, and continued delivery of this essential winter service without added burden on taxpayers.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 15 - Transportation (Roadways)-Winter Road Maintenance

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
<u>REVENUES BY CATEGORY</u>					
Own Source					
Fees and Charges Revenues	0.3	0.3	0.3	0.1	33.33%
Total Own Source	**0.3**	**0.3**	**0.3**	**0.1**	**33.33%**
Corporate Revenue	3.7	3.5	3.6	0.1	2.86%
Total Revenue	**4.0**	**3.8**	**4.0**	**0.2**	**5.26%**
<u>EXPENSES BY CATEGORY</u>					
Salary & Benefit Expenses	4.1	4.7	4.8	0.1	2.13%
Professional & External Services Expenses	3.9	3.3	3.5	0.3	9.09%
Intramunicipal Charges	3.6	3.2	3.4	0.2	6.25%
Material Goods & Supplies Expenses	2.0	0.9	0.9	-	-
Other External Expenses	0.3	0.4	0.3	(0.1)	(25.00)%
Total Expenses	**14.0**	**12.5**	**13.0**	**0.5**	**4.00%**
Net Funding Requirement before Reserve Activity	**9.9**	**8.7**	**9.0**	**0.4**	**4.60%**
Reserve Activity	**(1.7)**	**-**	**-**	**-**	**-**
For Approval	**8.2**	**8.7**	**9.0**	**0.4**	**4.60%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	1.00	1.00	1.00
In Scope	50.17	48.63	48.63
Total Positions	**51.17**	**49.63**	**49.63**

Analysis of Changes

2026 Approved Tax Allocation	**8.7**
Base Salary Changes	0.1
Implementation of Accessibility Plan – Snow Removal	0.3
Fleet & Fuel Adjustment	0.1
Snow Storage Site Revenue Increase	(0.1)
Corporate Revenue Allocation	(0.1)
2027 Forecasted Tax Allocation	**9.0**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 16 – Transit

Overview

Regina Transit provides safe, reliable, affordable and accessible public transportation to Regina residents and visitors within the City of Regina boundary limits. Regina Transit is composed of two different types of public transit service: fixed route transit and paratransit. Regina Transit also provides charter service for large-scale evets such as Saskatchewan Roughrider home games, Agribition and Mosaic – A Festival of Cultures.

What We Deliver

Conventional Mass Transportation via Fixed Route Buses

- Operating seven days a week from 6 am to 1 am Monday through Saturday. 8 am to 7 pm Sunday and holidays. Fixed route transit does not operate on Christmas Day or New Years Day.

Accessible Mass Transportation

- For people experiencing low mobility, restricted in using door to door service via paratransit buses. Operating seven days a week from 6 am to 11 pm, Monday through Friday, Saturday 7 am to 12 am and 8 am to 9 pm Sunday and holidays.

Transit Fleet Maintenance

- Includes mechanical maintenance, bus cleaning and fleet procurement.

Values and Benefits

By integrating a fleet of fully accessible, low-floor buses with dedicated paratransit door-to-door service, the City's transit network delivers safe, reliable, and affordable travel that alleviates congestion and reduces greenhouse gas emissions. Supported by low fares, the system provides a cost-effective transportation option, while door to door paratransit assistance ensures transportation option for those restricted in using fixed route transit. This comprehensive approach underscores the City's commitment to sustainable, inclusive, and efficient urban mobility.

Customers/Stakeholders/Partners

- Regina Airport Authority.
- Global Transportation Hub.
- Pattison Advertising.
- FirstTransit Canada (TransDev).
- Saskatchewan Health Authority.
- School Divisions (Regina Catholic School Division and Regina Public School Division).
- Co-op Taxi.
- Cosmopolitan Learning Centre.
- Saskatchewan Abilities Council.
- Long-term Care Facilities.
- University of Regina.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 16 – Transit

- Province of Saskatchewan.
- Event Partners (Roughriders, Agribition, Mosaic).
- City of Regina Administration including:
  - Office of the City Solicitor
  - Finance Department
  - Communications & Engagement Department
  - Technology Department
  - Facilities Department
  - People & Organizational Culture Department
  - Office of the City Clerk

Key Assets

- 96 conventional 40-foot diesel buses
- 20 40-foot electric buses
- 3 30-foot diesel buses
- 4 24-foot shuttle vehicles
- 2 60-foot articulating diesel buses
- 35 lift equipped diesel buses
- 6 Support Vehicles
- 303 Bus Shelters (maintained by Facilities)

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Transit.

Performance Measure	Target	2025 Actual
Conventional Transit Ridership (trips)	8,000,000	9,046,603
Conventional Transit Route Coverage	90%	95%
Transit Shelter Overall Percentage	25%	20%
Transit Heated Shelters (Stops with 100+ boardings/day)	100%	38%
Conventional Transit Schedule Adherence Weekday	90%	85%
Conventional Transit Schedule Adherence Saturday	90%	86%
Conventional Transit Schedule Adherence Sunday/Holiday	90%	89%
Paratransit Ridership (trips)	185,000	178,639
Paratransit Trip Denial Rate	1.0%	4.8%

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 16 – Transit

Service Level Gaps and Risks

- Transit continues to install shelters with 22 installed in 2026. This will bring our actual shelters closer to the targets. Regular budget for shelters installs will be requested each year until the targets are met.
- Schedule adherence is not meeting targets. This is occurring as there are more delays for transit vehicles as more customers ride the bus and there is more traffic on the road. There will need to be additional resources to address this and provide reliable service to customers. Additional buses to allow for more time on the road as well as the exploration of transit priority at traffic signals are currently underway.
- The Paratransit trip denial rate increased in 2025. In 2026, Paratransit launched new scheduling software to reduce trip denials. The goal with the software was to increase the number of trips by 5000 that can be provided with current resources. Additional service hours will be explored in the coming years.
- Transit is experiencing price increases for inputs specifically fuel and vehicle parts. Journeyman mechanics are also difficult to attract, resulting in increased contracting out costs to ensure vehicles are safe and reliable. Increased costs also are occurring for ongoing Paratransit and technology contracts
- The Transit Fleet reserve is at a low balance and will need additional funding in coming years to ensure the replacement of older diesel fleet with new hybrid buses. The replacement program is important to ensure that we keep maintenance costs low as well as providing a safe vehicle for customers. The department started a refurbishment program for older buses to extend the life of the bus for another 8 years. This program may be expanded if the results from the first refurbishments are effective.
- Regina continues to grow, and Transit service will need to expand with that growth. Major commercial development in Westerra will need enhanced service levels in 2027.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

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Appendix A 16 – Transit

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	11.1	11.9	12.1	0.2	1.68%
Government Grants and Transfers Revenues	1.8	1.7	1.7	-	-
Other External Revenues	0.6	0.2	0.2	-	-
Total Own Source	**13.5**	**13.7**	**14.0**	**0.2**	**2.19%**
Corporate Revenue	11.4	11.9	13.8	1.9	15.80%
Total Revenue	**24.9**	**25.6**	**27.8**	**2.3**	**8.52%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	27.1	28.8	29.6	0.8	2.78%
Employee Related Payment Expenses	0.1	0.1	0.1	-	-
Professional & External Services Expenses	6.9	8.4	9.3	0.9	10.71%
Utility Expenses	-	0.2	0.4	0.2	100.00%
Intramunicipal Charges	5.4	5.9	6.3	0.4	6.78%
Office & Administrative Expenses	0.1	0.4	0.3	(0.1)	(25.00)%
Material Goods & Supplies Expenses	5.0	3.4	4.3	0.8	23.53%
Total Expenses	**44.6**	**47.3**	**50.3**	**3.0**	**6.34%**
Net Funding Requirement before Reserve Activity	**19.6**	**21.7**	**22.5**	**0.8**	**3.76%**
Reserve Activity	**5.7**	**6.1**	**10.4**	**4.3**	**70.49%**
For Approval	**25.3**	**27.8**	**32.9**	**5.1**	**18.42%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	7.00	7.00	7.00
In Scope	299.38	312.38	312.38
Total Positions	**306.38**	**319.38**	**319.38**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 16 – Transit

Analysis of Changes

2026 Approved Tax Allocation	**27.8**
Base Salary Changes	0.8
Impact of 2026 Transit Fee Increase	(0.2)
Fuel Adjustment	0.5
Right size Radio Maintenance Costs	0.1
Charging Infrastructure Maintenance Contract Year 2 One-time	0.6
Electricity for Electric Buses	0.2
Right size Transit Grease and Lubricants Costs	0.2
Increase In Transit Fleet Maintenance Costs	0.6
Paratransit UPI Contract	0.4
Transfer of Transit Security Expense to Facilities	(0.1)
Increase in Transit Reserve Transfer to meet scheduled replacement plan	7.3
Reduction - Transit Reserve Transfer	(3.0)
Reduction - Transit Allocated Expenses	(0.4)
Corporate Revenue Allocation	(2.1)
2027 Forecasted Tax Allocation	**32.9**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 17 - Fire Services

Overview

Regina Fire & Protective Services (RFPS) responded to over 13,000 calls for service in 2025, including fire suppression, technical rescue, hazardous materials response, emergency medical services, dive recovery, inspections, investigations, public education, and emergency planning. Emphasizing community risk reduction, the department delivers leading-edge proactive programs focused on prevention, outreach, and preparedness, enhancing public safety awareness and improving response outcomes across the community.

What We Deliver

Emergency Incident Response

- Fire suppression, emergency medical incidents, hazardous materials response technical rescue events and dive recovery.
- Fire Investigations and analysis of all reported fires and explosions to determine cause, origin and circumstances.

Fire Prevention

- Inspection and plan review to ensure compliance with all codes, bylaws and applicable standards.

Emergency Management

- Provides coordination and implementation for major emergencies and planned events.

Training, Education and Community Outreach

- Professional and technical programs are developed to meet elective and mandatory workplace training, including certifications, technical competencies, and legislated training requirements for licensures for all staff.
- Fire & Life Safety Education and awareness programs are delivered to diverse audiences including high-risk groups such as children, seniors, new Canadians, and vulnerable members of the community.
- Overdose prevention and community safety programming related to drug toxicity in partnership with the Ministry of Health and Saskatchewan Health Authority.

Logistical support

- Provided to ensure efficient and effective delivery of service by managing all fleet and facilities and procurement and maintenance of all equipment including fire apparatus and personal protective equipment for our firefighters.
- Technical & Administrative Services are provided to support service delivery through the management of all financial, administrative and technology systems.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 17 - Fire Services

This includes the administration of all licensing and permitting requirements identified in the Regina Fire Bylaw.

Values and Benefits

Regina Fire & Protective Services delivers all-hazard emergency response covering fire suppression, medical calls, technical rescue, hazmat incidents and more backed by internationally accredited quality standards, and performance reporting focused on continuous improvement. Residents benefit from proactive risk reduction through inspections, public education, and emergency preparedness, plus the potential for lower home insurance rates thanks to enhanced fire protection and reliable water supply. This combination of dependable service, community resilience, and financial savings enhances both safety and peace of mind.

Customers/Stakeholders/Partners

List of External:

- City of Regina Residents including:
  - Business owners
  - Major industry partners in the region
- Commission on Fire Accreditation International (CFAI).
- Saskatchewan Health Authority (SHA).
- Regina Police Service and RCMP.
- Ministry of Health.
- Ministry of Corrections, Policing and Public Safety.
- Saskatchewan Public Safety Agency (SPSA).
- Fire Service Agreement & Mutual aid partners (e.g., surrounding municipalities, PCC, GTHA, RAA).
- School divisions and post-secondary institutions.
- Mobile Crisis, Canadian Red Cross and other Community Based Organizations (CBO).
- City of Regina Administration, including:
  - City Operations
  - Communications & Media Relations
  - Facilities & Fleet
  - Technology
  - People & Organizational Culture
  - Planning & Development Services
  - Financial Strategy
  - Legal Services
  - Emergency Preparedness and Business Continuity work with all City departments and Service Partners

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

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Appendix A 17 - Fire Services

Key Assets

- Seven strategically located fire stations plus land for station #8 opening in March of 2027.
- Headquarters Building.
- Emergency Communications Centre (911 Dispatch).
- Education & Training Centre including training grounds and equipment.
- 48 - Fire department fleet (pumpers, aerials, rescue units, specialty and support vehicles).
- Mechanical and Maintenance Facilities with all equipment required to support the apparatus and department fleet.
- Major technology systems including station alerting system, radio system, computer-aided dispatch (CAD) and Records Management System (RMS).

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Fire Services.

Performance Measure	2025 Actual
Number of Emergency Incidents Responded to Annually	8,029
Emergency Response Time	7:43
Number of Proactive Service Events	3,722
Number of Emergent Overdose Responses	1,066

Service Level Gaps and Risks

Regina Fire & Protective Services is experiencing increasing service demand driven by population growth, evolving community risk, and greater incident complexity, while also facing significant external cost pressures. These combined factors are impacting the department's ability to sustain service levels across emergency response, prevention, preparedness, and community risk reduction programs.

- Call volumes continue to increase, particularly with complex and resource-intensive incidents, placing increased pressure on overall service capacity and the ability to maintain response time performance during periods of high demand and coinciding incidents. This increased demand also limits available capacity to deliver proactive services such as inspections, investigations, public education, and outreach activities.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 17 - Fire Services

- Sustained inflation, combined with substantial increases in the cost of fire apparatus, specialized equipment, technology systems, and fleet maintenance, is placing pressure on the department's ability to maintain current service levels across all service areas, including emergency response, prevention, preparedness, and proactive community safety programs.

- Continued growth in the City's population, geographic footprint and building inventory is increasing demand for both emergency response coverage and proactive services, including inspections, code enforcement, pre-incident planning, and public education. This expansion places additional pressure on existing resources and infrastructure to maintain service levels and response performance across a larger and more complex built environment.

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	1.4	1.1	1.7	0.6	54.55%
Total Own Source	**1.4**	**1.1**	**1.7**	**0.6**	**54.55%**
Corporate Revenue	16.0	16.2	17.4	1.2	6.96%
Total Revenue	**17.4**	**17.4**	**19.1**	**1.8**	**9.98%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	49.4	50.6	55.6	5.0	9.88%
Employee Related Payment Expenses	0.1	0.1	0.1	-	-
Training & Travel Expenses	0.1	0.3	0.3	-	-
Professional & External Services Expenses	0.2	0.4	0.6	0.2	50.00%
Intramunicipal Charges	0.2	0.2	0.2	-	-
Office & Administrative Expenses	0.1	0.1	0.1	-	-
Material Goods & Supplies Expenses	1.5	1.6	1.6	(0.1)	(6.25)%
Total Expenses	**51.7**	**53.3**	**58.4**	**5.1**	**9.57%**
Net Funding Requirement before Reserve Activity	**34.4**	**35.9**	**39.3**	**3.4**	**9.37%**
Reserve Activity	**1.1**	**2.1**	**2.1**	**-**	**-**
For Approval	**35.5**	**38.0**	**41.4**	**3.3**	**8.85%**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 17 - Fire Services

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	12.00	12.00	12.00
In Scope	301.00	310.00	311.00
Total Positions	**313.00**	**322.00**	**323.00**

Analysis of Changes

2026 Approved Tax Allocation	38.0
Base Salary Changes	4.8
One-time staff on-boarding costs returned	(0.1)
Fire Inspector (FTE 1)	0.2
Post Traumatic Stress Disorder Resiliency Program	0.1
Fire Service Agreement Revenue Adjustment	(0.6)
PPE Inspection and Maintenance Program	0.1
Corporate Revenue Allocation	(1.2)
2027 Forecasted Tax Allocation	**41.4**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 18- Community Standards

Overview

The City provides education, advice and enforcement to support public safety, community standards and legislative compliance within the community.

What We Deliver

Parking Services

- Management of public parking with a focus on traffic safety, traffic flow and upholding regulatory standards.

Business Licensing

- Regulation of activities to ensure they are conducted in accordance with rules and regulations.

Animal Licensing

- Promotes the safety, health and welfare of people and the protection of people, animals and property and ensures the humane treatment of animals.

Bylaw Enforcement

- Supports compliance and executes enforcement of regulatory standards and legislation to protect the health, safety and welfare of neighborhoods.

Values and Benefits

The City's Community Standards service works to improve residents' day-to-day experiences by fostering clean, safe, and well-regulated neighborhoods. Through consistent bylaw enforcement, effective parking management, and fair business licensing, it enhances public spaces and supports local businesses. The department prioritizes education and voluntary compliance to encourage community pride and civic engagement. Residents benefit from safer environments, easier mobility especially with snow removal enforcement and greater confidence in local businesses, all delivered with an approach rooted in engagement, education, and enforcement.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Visitors.
- Commuters.
- Local Businesses.
- Regina Police Service.
- Regina Humane Society.
- City of Regina Administration including:
    - Fleet Services
    - Fire & Protective Services
    - Roadways & Transportation

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

- Office of the City Solicitor

Key Assets

No assets.

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the results from 2025 are listed below for Community Standards.

Performance Measure	2025 Actual
Number of Parking Tickets Issued	58,727
Number of Resident Parking Complaints Investigated/Attended	10,242
Number of Parking Ticket Reviews Completed	3,375
Number of Bylaw Enforcement Cases Managed	7,565
Number of Bylaw Enforcement Inspections Performed	25,963
Number of Taxis Inspected	344
Number of Animal Licenses Issued	12,891
Number of Business Licenses Issued	3,203
Number of Short-Term Accommodation Licenses Issued	372

Service Level Gaps and Risks

- Animal Control coordination requires resourcing to ensure the licensing processes and the enforcement regime work together to meet the needs of the community. A budget request for an Animal Control Coordinator has been submitted as a 2027 Service Enhancement.
- Community Standards has undergone significant work in the last year to develop Key Performance Indicators (KPI). These KPI's have given departmental leadership a baseline of performance to establish baseline metrics to inform service level adjustments going forward. Revenue numbers are set to be adjusted to ensure they are achievable based on the changing nature of downtown.
- There are significant software upgrades taking place within the department that are intended to improve service delivery and increase departmental efficiency. While these upgrades are implemented there will be some decreased service levels.
- In general, there is a desire from the community for more proactive enforcement of City bylaws which would require more resources to achieve. The department has reallocated existing resources over the past few years to

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 18- Community Standards

meet the City's strategic goals, however there are limits in the overall capacity.

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	1.6	2.0	2.0	-	-
Licenses, Levies and Fines Revenues	5.8	5.4	5.9	0.5	9.26%
Total Own Source	**7.4**	**7.4**	**7.9**	**0.5**	**6.76%**
Corporate Revenue	1.0	0.7	0.7	-	-
Total Revenue	**8.4**	**8.2**	**8.6**	**0.4**	**4.88%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	4.0	4.1	4.3	0.2	4.88%
Professional & External Services Expenses	5.1	4.3	4.4	0.1	2.33%
Community Investment Expense	0.8	0.8	0.8	-	-
Intramunicipal Charges	0.4	0.3	0.4	-	-
Office & Administrative Expenses	0.2	0.1	0.1	-	-
Material Goods & Supplies Expenses	-	0.1	0.1	-	-
Other External Expenses	0.2	0.2	0.2	0.1	50.00%
Total Expenses	**10.7**	**9.9**	**10.2**	**0.3**	**3.03%**
Net Funding Requirement before Reserve Activity	**2.3**	**1.8**	**1.7**	**(0.1)**	**(5.56)%**
Reserve Activity	**-**	**-**	**-**	**-**	**-**
For Approval	**2.3**	**1.8**	**1.7**	**(0.1)**	**(5.56)%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	4.00	3.00	3.00
In Scope	40.00	37.50	39.00
Total Positions	**44.00**	**40.50**	**42.00**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 18- Community Standards

Analysis of Changes

2026 Approved Tax Allocation	1.8
Revenue reduction due to removal of paid parking zones for bus stops	0.1
Regina Humane Society (RHS) contractual increase	0.1
Position Reallocation to Traffic (FTE -0.5)	-
Parking Seizure and Immobilization - Revenue Backlog & Ongoing	(0.5)
Parking Seizure and Immobilization – Staff (FTE +2)	0.2
2027 Forecasted Tax Allocation	**1.7**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

REGINA

Appendix A 19 - SWS - Landfill Operations

Overview

The Landfill is Regina's and surrounding communities' central facility for solid waste disposal, welcoming over 150,000 individual visits per year. It serves as the primary location where residents and businesses responsibly drop off household garbage, construction debris, appliances, soil, and specially permitted materials such as asbestos.

What We Deliver

Operation and maintenance of the Fleet Street Landfill including diversion opportunities.

Values and Benefits

The Regina Landfill provides a safe, reliable, and municipally managed location for residents to responsibly dispose of waste. As a publicly owned facility, it takes public feedback into consideration and prioritizes the environment as well as safety for both visitors and staff. The Regina Landfill supports environmental protection through engineering controls, the gas to energy facility and proper waste handling. Residents benefit from convenient access, fair rates, safe operations, and services that promote waste diversion and long-term sustainability.

Customers/Stakeholders/Partners

- Ministry of Environment (issues permit to operate the landfill).
- Regional and local customers.

Key Assets

- Gas to Energy Facility and associated items.
- Single Vehicle Transfer Station.
- Yard Waste Depot.
- Household Hazards Materials Depot.
- Leachate Collection System.
- Equipment (two compactors, 4 dozers, shredder, loader, skid steer & ten half tons).

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Landfill Operations.

Performance Measure	Target	2025 Actual
Landfill Greenhouse Gas Destroyed (CO_2e Tonnes) (target by 2030)	45,952	34,504
Estimated Landfill Closure Year	2050	2053

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 19 - SWS - Landfill Operations

Service Level Gaps and Risks

- The CO_2e greenhouse gas destruction target has not been met as it was based on assumptions regarding methane concentration and continuous operation of the engine that do not reflect actual operating conditions. However, the addition of the horizontal gas wells on the active portion of the landfill, as identified in the capital budget, will support progress toward the GHG destruction target.
- Regional waste volumes and associated revenues have declined in recent years as customers have access to alternative disposal facilities in the region. Future changes in regional landfill capacity or from regulatory changes, may present opportunities to increase waste volumes and revenues; however, the timing and extent of any such impacts remain uncertain.

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	8.4	9.9	10.4	0.5	5.05%
Internal Revenues	3.7	3.2	3.2	-	-
Total Own Source	**12.1**	**13.1**	**13.6**	**0.5**	**3.82%**
Total Revenue	**12.1**	**13.1**	**13.6**	**0.5**	**3.82%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	4.6	5.3	5.4	0.1	1.89%
Professional & External Services Expenses	1.3	1.4	1.3	-	-
Intramunicipal Charges	1.1	1.6	1.9	0.3	18.75%
Office & Administrative Expenses	0.1	0.1	0.1	-	-
Material Goods & Supplies Expenses	0.1	0.1	0.1	-	-
Other External Expenses	0.1	0.1	0.1	-	-
Miscellaneous Expenses	1.4	0.9	0.9	-	-
Total Expenses	**8.7**	**9.5**	**9.9**	**0.4**	**4.21%**
Net Funding Requirement before Reserve Activity	**(3.4)**	**(3.6)**	**(3.7)**	**(0.1)**	**2.78%**
Reserve Activity	**3.4**	**3.6**	**3.7**	**0.1**	**2.78%**
Tax Allocation	-	-	-	-	-

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 19 - SWS - Landfill Operations

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	2.00	2.00	2.00
In Scope	57.55	58.55	58.55
Total Positions	**59.55**	**60.55**	**60.55**

Analysis of Changes

2026 Approved Tax Allocation	0.0
Base Salary Changes	0.1
Landfill Soil Charge for external users	(0.5)
Fleet & Fuel Allocations	0.3
Reserve Adjustment	0.1
2027 Forecasted Tax Allocation	**0.0**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

REGINA

Appendix A 20 – SWS – Residential Waste Services

Overview

The City provides reliable and efficient municipal waste collection and processing services to ensure a healthy, clean and environmentally responsible community. These services are paid through the Waste Charge on the Utility bill. Waste is collected from 68,500 properties.

Residential Food and Yard Waste Service

- Provides curbside collection and processing of food and yard waste year-round. Collection is weekly April to October and bi-weekly the balance of the year.

Residential Recycling Service

- Provides curbside collection for recyclable materials. Recyclable material is taken to a processing facility operated by SK Recycles.
- Big Blue Bin (BBB) depots are collection sites for additional or oversized recyclables. There are 14 bins in service at 10 locations.

Residential Garbage Service

- Provides bi-weekly curbside collection for garbage, which is taken to the landfill for disposal.
- Seasonal debris cleanup services are provided from April to October.

Carts Management Service

- Provides purchase, maintenance and management of residential carts for all three curbside waste services.

What We Deliver

Residential Food and Yard Waste

- Food and yard waste collection and processing.
- Public education and compliance.

Residential Recycling

- Curbside residential recycling collection.
- Depot collection sites for additional and oversized recyclables.
- Education and compliance programming to the community.

Residential Garbage

- Garbage collection and disposal.
- Public education and compliance.

Values and Benefits

Residential Food and Yard Waste Service

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 20 – SWS – Residential Waste Services

The service provides residents with a convenient opportunity to divert organic waste from the landfill at their homes. This service also provides an option to take additional yard waste to the Yard Waste Depot if the cart does not provide enough capacity, particularly during peak spring and fall periods. Diverting material from the landfill extends the life of the landfill, deferring large capital expenditures required to close the existing landfill and build a new landfill. Diverting organic waste from the landfill also reduces the production of harmful methane in the City's landfill and recovers valuable resources by converting organic waste into a beneficial product, such as compost or biochar.

Residential Recycling Service

The service provides residents with a convenient opportunity to divert recyclable waste from the landfill both at the curbside or by utilizing BBB depots. Recycling extends the life of the landfill, reduces the amount of pollution released into the environment, and helps conserve natural resources.

Residential Garbage Service

The service provides residents with the convenience of having garbage collection at the curbside. Residents have the option of a 240L or 360L garbage cart based on their waste generation needs. Garbage collection protects public health by preventing the spread of disease and maintaining sanitary conditions.

Residents have the option to purchase the service of one additional cart of their choice (blue, green or brown) for additional waste needs.

Customers/Stakeholders/Partners

- City of Regina residents from designated properties.
- SK Recycles.
- SARCAN.
- Other EPR programs.
- Ministry of Environment (issues permit to operate the landfill).
- City of Regina Administration.

Key Assets

- Garbage trucks (14 trucks)
- Fleet trucks – ½ tones (7)
- Cart Tipper (1)
- 204,000 carts (Blue, Green and Brown)

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details

Appendix A 20 – SWS – Residential Waste Services

are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Solid Waste Diversion.

Performance Measure	Target	2025 Actual
Blue Cart Contamination	6.0%	18.0%
Green Cart Contamination	5.0%	5.0%
Residential Waste Diversion	65%	40%
Average Garbage Generated per Household (tonnes)	N/A	0.65

Service Level Gaps and Risks

- To achieve both the diversion and contamination targets listed above, the City requires residents to sort their waste properly into the three waste streams. In 2026, the City invested in multiple educational tactics for residents, however contamination rates for recycling remain higher than acceptable. Additional educational opportunities and enforcement tools will be undertaken in 2027.

RESIDENTIAL GARBAGE

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.1	0.0	0.1	0.1	-
Miscellaneous Revenues	6.3	-	-	-	-
Total Own Source	**6.4**	**0.0**	**0.1**	**0.1**	**-**
Total Revenue	**6.4**	**0.0**	**0.1**	**0.1**	**-**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	1.5	1.8	1.8	-	-
Professional & External Services Expenses	0.1	0.1	0.2	0.1	100.00%
Intramunicipal Charges	4.8	5.0	5.0	-	-
Material Goods & Supplies Expenses	0.0	0.1	0.1	-	-
Miscellaneous Expenses	-	0.4	0.4	-	-
Total Expenses	**6.4**	**7.2**	**7.4**	**0.2**	**2.78%**
Net Funding Requirement before Reserve Activity	**0.0**	**7.2**	**7.3**	**0.1**	**1.39%**
Reserve Activity	**-**	**(7.2)**	**(7.3)**	**(0.1)**	**1.39%**
Tax Allocation	**-**	**-**	**-**	**-**	**-**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 20 – SWS – Residential Waste Services

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	-	-	-
In Scope	24.75	24.75	24.75
Total Positions	**24.75**	**24.75**	**24.75**

Analysis of Changes

2026 Approved Tax Allocation	**-**
Base Salary Changes	-
Waste Management Fee	(0.1)
Reallocation – Contracted Services	0.1
Fleet Allocation	0.1
Reserve Transfer	0.2
2027 Forecasted Tax Allocation	**-**

RESIDENTIAL FOOD, YARD WASTE & RECYCLING

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	14.8	15.3	15.3	-	-
Government Grants and Transfers Revenues	3.9	3.6	3.6	-	-
Miscellaneous Revenues	0.3	-	-	-	-
Total Own Source	**19.1**	**18.9**	**18.9**	**-**	**-**
Total Revenue	**19.1**	**18.9**	**18.9**	**-**	**-**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	1.2	1.2	1.2	-	-
Professional & External Services Expenses	7.7	10.4	10.4	-	-
Intramunicipal Charges	0.2	-	-	-	-
Material Goods & Supplies Expenses	-	0.1	0.1	-	-
Other External Expenses	1.1	-	-	-	-
Miscellaneous Expenses	6.4	0.6	0.6	-	-
Total Expenses	**16.5**	**12.3**	**12.3**	**-**	**-**
Net Funding Requirement before Reserve Activity	**(2.6)**	**(6.6)**	**(6.6)**	**-**	**-**
Reserve Activity	**2.5**	**6.6**	**6.6**	**-**	**-**
Tax Allocation	**-**	**-**	**-**	**-**	**-**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 20 – SWS – Residential Waste Services

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	1.00	1.00	1.00
In Scope	11.70	10.70	10.70
Total Positions	**12.70**	**11.70**	**11.70**

Analysis of Changes

2026 Approved Tax Allocation	**-**
Base Salary Changes	-
2027 Forecasted Tax Allocation	**-**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 21 - RCS - Recreation and Cultural Services

Overview

Recreation and Cultural Services fosters pride, belonging, and well-being by providing safe, inclusive and welcoming recreation, sport and culture opportunities.

In partnership with community service providers, these services also support a coordinated and holistic approach to helping residents address complex social issues, including food insecurity, problematic substance use and homelessness.

Recreation and Cultural Services also advances social policy, programs and services to foster inclusive and accessible environments that reflect the diverse needs of the community.

What We Deliver

Sport & Recreation Facilities

- Activate recreational and sport facilities by providing access, scheduling and support to user groups and the public.
- The spaces we activate range from major hubs like the Fieldhouse and Lawson Aquatic Centre, to Neighborhood Centers, indoor ice arenas, outdoor pools, outdoor rinks, sport fields and bookable outdoor spaces.

Program Delivery

- Provide direct delivery of year-round art, culture, recreation, sport and leisure opportunities that serve the public, including those with diverse needs, abilities and interests.

Community & Cultural Development

- Provide support to community organizations that deliver art, culture, recreation, sport and social programs in the community.

Grant Delivery

- Administer grant programs to organizations that deliver art, culture, recreation, sport, events, social inclusion, and community well-being services.

Parks, Recreation Planning & Development

- Plan, design and develop parks and recreation facilities by working directly with, or through, partnerships with community organizations.

Community Well-being

- Advance community safety, well-being, inclusion, and equity by leading policy, planning, research, community engagement, funding administration, and collaborative initiatives that address homelessness, accessibility, and complex social issues through partnerships with community organizations, governments, and residents.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 21 - RCS - Recreation and Cultural Services

Values and Benefits

Residents benefit from having access to sport and recreation spaces, where there are opportunities to participate in sport, recreation and leisure activities that improve social, physical and mental health outcomes.

The City administers year-round leisure programs, which provide residents of all ages with the ability to sign up for programming that suits their abilities and interests. Eligible residents can purchase admission, and leisure passes through the City's Affordable Access Program, providing an affordable option for residents.

Community organizations have opportunity to receive support and funding resources to deliver initiatives that positively promote art, culture, recreation, sport, events, social inclusion, community wellbeing and vibrancy within the City.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Diverse community groups.
- Sport organizations.
- Business improvement districts.
- Community organizations.
- Government agencies and partners.
- Non-profit, community-based organizations.
- University of Regina.
- City of Regina Administration, including:
    - Communications and Engagement
    - Roadways and Transportation
    - Facilities and Fleet
    - Planning & Development Services
    - Corporate Services Division
    - Land and Real Estate

Key Asset

- Through partnership with other internal departments and external parties, we provide programming to assets such as community spaces, sport and recreation facilities and public spaces.
- Software used includes ActiveNet (customer relationship management database), WhentoWork, Markup and BlueToad.
- The "New Beginnings" Enhanced Emergency Shelter (Operated by Regina Treaty/Status Indian Services)

Appendix A 21 - RCS - Recreation and Cultural Services

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Recreation and Cultural Services.

Performance Measure	Target	2025 Actual
Annual Attendance to Indoor Major Recreation Facilities and Outdoor Pools	916,192	900,597
Registered Recreation Program Utilization	85%	89%
Number of Residents Supported through the Affordable Fun Program	2,412	2,323
Number of First Nations Participating in the Indigenous Wellness and Leisure Program	17	21
Number of Adapted Program Registrations	3,959	4,481

Service Level Gaps and Risks

- Recreation facilities are experiencing increased social challenges, including serving those with complex social needs, mental health concerns, problematic substance use, and vulnerable populations seeking support. While our facilities serve as inclusive community hubs, these challenges place added demands on staff and services. A social worker pilot is helping support front-line staff, with long-term resourcing needs for the pilot are still being evaluated.
- In 2027, funding for playground renewal is proposed to be directed to the development of a destination playground at the new Indoor Aquatic Facility (IAF) site. This approach reflects previous discussions with Council related to the relocation of the Canadian Tire Jumpstart playground was relocated to the Glencairn Neighbourhood Centre and aligns with the timing of the IAF project.

  If this funding is not approved, the City will be unable to proceed with the inclusion of a destination playground at the IAF site. Delaying funding beyond 2027 may also result in increased project costs and require revisions to the design.
- Many services and initiatives are supported through provincial and federal grant funding, such as the Building Safer Communities Fund and the Unsheltered Homelessness and Encampment Initiative. Continued delivery of services such

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as new warming and shelter spaces are dependent on the availability of external funding sources. If funding is not renewed, then the City's ability to provide these services when called upon is reduced or eliminated.

- Over the past four years, a warming bus has been activated during extreme weather events when shelters and warming spaces reach capacity. The need for this service has been consistent, and the lack of dedicated ongoing funding creates a risk to continuing this service.
- Implementation of the 2SLGBTQIAP+ Plan requires funding to advance the goals and actions outlined in the plan.
- Implementation of the Accessibility Plan requires funding to advance the goals and actions outlined in the plan.

Operating Budget Summary

Amounts in ($ 000,000s)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	10.8	9.7	9.9	0.2	2.06%
Government Grants and Transfers Revenues	0.3	0.3	2.3	1.9	633.33%
Total Own Source	**11.1**	**10.1**	**12.2**	**2.1**	**20.79%**
Corporate Revenue	4.1	5.6	5.6	-	-
Total Revenue	**15.3**	**15.7**	**17.8**	**2.2**	**14.01%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	10.7	12.5	12.9	0.5	4.00%
Employee Related Payment Expenses	0.1	0.1	0.1	-	-
Training & Travel Expenses	0.0	0.1	0.1	-	-
Professional & External Services Expenses	0.7	2.1	2.8	0.7	33.33%
Community Investment Expense	5.7	8.7	10.1	1.3	14.94%
Utility Expenses	0.0	0.1	0.1	(0.1)	(100.00)%
Intramunicipal Charges	0.1	0.1	0.1	-	-
Office & Administrative Expenses	0.3	0.4	0.4	-	-
Material Goods & Supplies Expenses	0.3	0.4	0.4	-	-
Other External Expenses	3.9	4.7	4.7	-	-
Total Expenses	**21.8**	**29.2**	**31.7**	**2.5**	**8.56%**
Net Funding Requirement before Reserve Activity	**6.6**	**13.6**	**13.8**	**0.3**	**2.21%**
Reserve Activity	**0.1**	**0.2**	**0.2**	**-**	**-**
For Approval	**6.7**	**13.7**	**14.0**	**0.3**	**2.19%**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 21 - RCS - Recreation and Cultural Services

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	6.00	9.00	10.00
In Scope	138.79	145.59	146.32
Total Positions	**144.79**	**154.59**	**156.32**

Analysis of Changes

2026 Approved Tax Allocation	**13.7**
Base Salary Changes	0.5
2026 Council Motion: Increase community grants from 2027 to inflation (CPI)	0.1
Revenue increase to annual fees for recreational programs	(0.1)
Increase to Rental Revenue for Sport facilities	(0.1)
Position changes : - Reallocation to move Leisure Companion and Adapted Recreation inhouse Casual (FTE 0.6) - One-time budget for casual training hours returned (FTE -0.87) - Reallocation to CSIR positions (FTE 2)	-
CIGP Culture Stream Funding	0.5
Reduction - Porta Potties Washroom Strategy	(0.1)
Return of 2026 Playground Stream Funding to Capital	(0.2)
2027 Forecasted Tax Allocation	**14.0**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix 22 - RCS – Mosaic Stadium

Overview

The City oversees Mosaic Stadium operations through the management of the operating and maintenance agreement between the City and Regina Exhibition Association Limited (REAL). Additionally, the City is responsible for scheduling the field of play, managing two 30-year lease agreements, and managing customer relations with community users. Mosaic Stadium is funded in part by an annual municipal tax allocation and through net revenues from stadium operations, facility fees, and tenant leases.

What We Deliver

Scheduling

- Coordinate access to the field of play at Mosaic Stadium, ensuring access for 5 different community groups, 5 private bookings, and the Saskatchewan Roughriders.

Operations Management

- Management of operations and maintenance agreement between the City and REAL. Management of stadium finances which include debt repayments, revenue sharing agreements, as well as capital planning and repairs.

Leasing Services

- Management of tenant leases with the Saskatchewan Roughrider Football Club and Saskatchewan Sport.

Values and Benefits

The leadership and oversight are dedicated to building a strong community by providing services that meet the expectations for residents and align with City Council's strategic priorities.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Members of City Council and its Committees.
- City of Regina Employees.
- Businesses and organizations.
- Partnering organizations, government agencies.

Key Assets

City Employees

Service Level Gaps and Risks

- The CFL's planned field dimension changes for 2027 create a potential risk to community use at Mosaic Stadium, as the potential to reduce flexibility for

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

accommodating multiple sports may result in operational challenges for non-CFL users. To mitigate this risk, the City has retained a turf consultant to engage with stakeholders to strike a balance between community needs and meeting CFL's requirements.

Operating Budget Summary

Amounts in ($ 000,000s)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	6.4	6.1	6.7	0.6	9.84%
Government Grants and Transfers Revenues	2.1	2.1	2.0	-	-
Total Own Source	**8.5**	**8.2**	**8.8**	**0.6**	**7.32%**
Total Revenue	**8.5**	**8.2**	**8.8**	**0.2**	**7.32%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	0.0	0.1	0.2	0.1	100.00%
Professional & External Services Expenses	5.8	5.5	5.5	-	-
Debt Servicing Expenses	11.4	11.5	11.5	-	-
Utility Expenses	0.3	0.3	0.3	-	-
Intramunicipal Charges	0.2	0.2	0.2	-	-
Office & Administrative Expenses	0.2	0.0	0.1	0.1	-
Other External Expenses	1.8	0.2	0.3	0.1	50.00%
Total Expenses	**19.8**	**17.7**	**18.1**	**0.3**	**1.69%**
Net Funding Requirement before Reserve Activity	**11.3**	**9.5**	**9.3**	**(0.3)**	**(3.16)%**
Reserve Activity	**0.3**	**2.1**	**2.7**	**0.6**	**28.57%**
Tax Allocation (based on approved financial model)	**11.6**	**11.6**	**11.9**	**0.3**	**2.59%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	-	-	-
In Scope	-	1.00	2.00
Total Positions	**-**	**1.00**	**2.00**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix 22 - RCS – Mosaic Stadium

Analysis of Changes

2026 Approved Tax Allocation	**11.6**
Increase in Facility Fees & Field Rental Revenue	(0.6)
MOSAIC Stadium Facilities Coordinator (FTE 1)	0.1
Property Tax Expense	0.1
Other inflationary increases	0.1
Reserve Transfer	0.6
2027 Forecasted Tax Allocation	**11.9**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 23 – POS - Parks & Open Space Services

Overview

The City cares for and maintains parks, open spaces, amenities, and the vibrant tree canopy that enriches our city and provides residents with recreational opportunities and access to green spaces.

What We Deliver

Parks Maintenance

- Maintenance and servicing of the City's open spaces such as playgrounds, parks, athletics fields, medians and boulevards, outdoor rinks and pathway snow clearing.

Urban Forestry Management

- Maintenance, preservation, pruning, and removal of the City's existing tree canopy within parks, boulevards, and natural areas.
- This work provides services for more than 180,000 trees in Regina.

Pest Management and Lab Services

- Services for the control of mosquitos, gophers, Dutch Elm Disease, emerald ash borers, cankerworms and tent caterpillars.
- The service also includes the removal of coyotes, skunks and badgers from the city when required to ensure public safety.

Horticulture Services

- Implements the City's outdoor floral program as well as the planting and establishment of new trees in city-owned spaces.
- This service provides support to the Regina Floral Conservatory and its Regina Garden Associates volunteers.

Values and Benefits

Residents can experience outdoor spaces that are vibrant, clean, safe and welcoming year-round through the City's Parks & Open Space services. Our service also ensures that our urban forest and natural landscapes are preserved for future generations.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Visitors.
- Community partners in sport, nature, cultural and recreational activities.
- Organizations who host festivals and events.
- City of Regina Administration including:
  - Recreation & Cultural Services Department
  - Communications & Engagement Department
  - Waste, Water & Environment Department
  - Roadways & Transportation Department
  - Facilities & Fleet Department

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 23 – POS - Parks & Open Space Services

Key Assets

- Regina's urban forest of over 180,000 trees on public land.
- Parks Maintenance manages 1,352 hectares of parks and open space, of which 23% (310.79 Ha) of which Class A and B space requires weekly minimum mowing.
- Open Space Services maintains 112 Athletic fields, 2 cricket fields, 182 ball diamonds and 160 playgrounds.

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Parks & Open Spaces Maintenance.

Performance Measure	Target	2025 Actual
Number of Mosquito Counts Below Historical Averages (# of weeks below weekly average count)	15	18
Number of Trees Pruned	N/A	5,847
Number of Trees Removed	N/A	669
Number of Trees Planted	N/A	1,094
Watering Cost per Tree	N/A	$7.06
Watering Volume per Tree	N/A	53.0 L
Total Hectares of City Owned Green Spaces	N/A	1,357.82

Service Level Gaps and Risks

2026 Budget Reduction

During the 2025 budget process, Operating and Current Contributions Capital Funding was reduced for Parks and Open Space Operations by $2.1M and $1.5M respectively.

As a result, the following service levels were reduced to meet budgetary requirements.

- Parks Maintenance reduced the overall area of class B parks requiring weekly mowing by 40 per cent. Park watering is reduced by 50 per cent for remaining class B space.
- Parks maintenance reduced Class B parks fertilization to once per year for the reduced space.
- A new class C space was developed whereby the new service level was defined as one cut every 2 weeks. This space is no longer watered or fertilized to slow growth.

Appendix A 23 – POS - Parks & Open Space Services

- Pest Management reduced the mosquito control program to inside city limits only with the 8 Km buffer surrounding the city being eliminated. KPI development describing what success looks like for a reduced program is currently underway.
- Forestry eliminated beautification tree pruning requests. It is instead focusing on scheduled pruning and removals as well as requests to public safety related pruning (ex: storm damage calls).
- 2025 Capital programs investing into park and open spaces such as tree planting, irrigation repairs and pathway asphalt recapping is suspended until funding is renewed.
- At a department level, the above reductions reduced staffing levels by approximately 40 seasonal employees as well as equipment requirements by 18 fleet units (6 trucks, 2 argos, 9 mowers and 1 trailer)

Other

- There is a service demand to provide a consistent and enhanced level of cleaning and maintenance of City Centre open spaces. This includes the enhanced servicing of waste bins, general sidewalk cleaning, litter pick up, and maintenance of streetscaping elements.

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.0	0.1	0.1	-	-
Internal Revenues	0.2	0.1	0.1	-	-
Total Own Source	**0.2**	**0.1**	**0.1**	-	-
Corporate Revenue	5.6	5.5	5.6	0.1	1.28%
Total Revenue	**5.8**	**5.4**	**5.5**	**0.1**	**1.25%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	11.1	11.3	11.6	0.3	2.65%
Training & Travel Expenses	0.0	0.1	0.1	-	-
Professional & External Services Expenses	0.5	0.5	0.6	0.1	20.00%
Utility Expenses	0.2	0.2	0.3	-	-
Intramunicipal Charges	5.2	5.1	5.3	0.3	5.88%
Office & Administrative Expenses	0.0	0.1	0.0	-	-
Material Goods & Supplies Expenses	1.0	1.1	1.1	-	-
Other External Expenses	0.1	0.1	0.1	-	-
Total Expenses	**18.2**	**18.4**	**19.0**	**0.6**	**3.26%**
For Approval	**12.5**	**12.8**	**13.3**	**0.5**	**4.14%**

Staff Complement

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 23 – POS - Parks & Open Space Services

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	1.40	2.40	2.85
In Scope	178.02	165.42	165.06
Total Positions	**179.42**	**167.82**	**167.91**

Analysis of Changes

2026 Approved Tax Allocation	12.8
Base Salary Changes	0.3
Fleet Allocation Updates	0.3
Athletic Field Short Notice Takeover (Casual FTE 1.34)	0.1
Contracted Services and Staff Reallocations (FTE -1.00)	-
Parks Manager Salary Allocation to Golf (FTE -0.1) and Cemeteries (FTE -0.45)	(0.1)
Reallocations - to support Parks Reclassification by Council (Casual FTE 0.30)	-
Corporate Revenue Allocation	(0.1)
2027 Forecasted Tax Allocation	**13.3**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 24 - POS - Cemeteries & Golf Services

Overview

The City provides services related to cemeteries and golf courses that are funded through user fees. Through these services, we provide interment, care and maintenance to three cemeteries. The City also maintains four golf courses that provide a full spectrum of playing opportunities for residents.

What We Deliver

Cemetery Interment & Maintenance

- Culturally appropriate treatment of remains, perpetual care and maintenance for two City owned Cemeteries (Regina Cemetery & Riverside Cemetery).
- The City also provides maintenance services to the privately owned Beth Jacob Jewish Cemetery which is located beside the Regina Cemetery.

Golf Course Maintenance and Management

- Greens-keeping and maintenance services for four City golf courses that include turf care, irrigation systems and bunker repair.
- The City also manages a contract with the golf course operator who provides customer service to the courses.

Values and Benefits

The City's cemetery and golf course services operate under a user fee model (non-tax funded) to provide access to these services when they are needed or desired by residents.

The City's cemetery services provide the public with access to resources and interment options for loved ones that have passed. The City also operates the Field of Honor, which provides veterans with a section dedicated to the interment of past or present members of the Canadian Armed Forces, para-military forces or Allied Forces. Perpetual care of cemetery grounds is also carried out by the City as part of this service.

The City's golf course services provide the public with access to over 81 holes of golf among four city-owned golf courses. The City maintains the infrastructure within golf courses to ensure that user experience is continuously improving. The City also manages a contract with an independent firm to provide customer service to players in addition to the operation of pro-shops, driving ranges, power cart rentals, food and beverage counters.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 24 - POS - Cemeteries & Golf Services

Customers/Stakeholders/Partners

- City of Regina Residents.
- Visitors.
- Monument Companies.
- Funeral Homes.
- Golf Course Operator (Western Golf Management).
- User Groups (tournaments).
- City of Regina Administration including:
    - Sustainable Infrastructure Department
    - Waste, Water & Environment Department
    - Recreation & Cultural Development Department

Key Assets

Two Cemeteries:

- **Regina Cemetery -** Opened in 1883 and is one of Saskatchewan's oldest urban cemeteries. There are approximately 28,000 burials within 42 acres.
- **Riverside Cemetery -** Opened in 1953. There are approximately 44,000 burials within 120 acres.

Four Golf Courses:

- **Murray** - A Stanley Thompson designed 18-hole golf course that opened in 1950.
- **Tor Hill** - A Stanley Thompson designed 27-hole golf course that opened in 1931. For the past several years this course has been the second most visited golf course in Saskatchewan.
- **Joanne Goulet** – A 18-hole course that opened in 1990 for quick 3-hour play.
- **Lakeview Par 3** – A 18-hole course that opened in 1963 for is intended for those golfers that are new to the game or wanting to play at a lower difficulty level.

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Cemeteries & Golf Services.

Performance Measure	Target	2025 Actual
City Golf Course Attendance	N/A	140,132
Number of Interments (Total)	N/A	617

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 24 - POS - Cemeteries & Golf Services

Service Level Gaps and Risks

Golf

- The golf courses have aging infrastructure. Electrical systems, irrigation systems, tee box and sand trap repairs have been carried out over the past several years and are still on going. However, additional major refurbishments of the club house facilities are required in the near term.
- The 120-year-old boggy creek dam, which provides the Murray Golf Course with its water supply, is currently undergoing engineering study for possible repair.
- The Golf Reserve is projected to remain in a positive balance over the next five years to support these capital projects.
- There remains a risk that infrastructure may fail before planned repairs are carried out.

Cemeteries

- As community patterns have changed, cremation is becoming a more popular choice than traditional burial. This pattern change delays the immediate need to purchase additional land for cemetery space. However, columbarium's must increasingly be constructed. With that, the current indoor columbarium is nearing capacity and new indoor columbarium must be planned and constructed.
- As the traditional cemetery space is constructed to a usable form, irrigation water supply has peaked and is supported by a more than 70-year-old system that was built at the same time the cemetery was founded.
- Funding for capital improvements may be difficult as the Cemetery Reserve is in a negative balance.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 24 - POS - Cemeteries & Golf Services

CEMETERIES

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	1.7	1.8	1.8	-	-
Total Own Source	**1.7**	**1.8**	**1.8**	-	-
Total Revenue	**1.7**	**1.8**	**1.8**	-	-
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	1.1	1.2	1.3	0.1	8.33%
Intramunicipal Charges	0.3	0.3	0.4	0.1	33.33%
Material Goods & Supplies Expenses	0.1	0.2	0.2	-	-
Miscellaneous Expenses	0.1	-	0.1	0.1	100.00%
Total Expenses	**1.5**	**1.7**	**1.9**	**0.2**	**11.76%**
Net Funding Requirement before Reserve Activity	**(0.1)**	**(0.1)**	**0.1**	**0.2**	**200.00%**
Reserve Activity	**0.2**	**0.1**	**(0.1)**	**(0.2)**	**(200.00)%**
Tax Allocation	**-**	**-**	**-**	**-**	**-**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	0.30	0.30	0.75
In Scope	15.85	15.85	15.85
Total Positions	**16.15**	**16.15**	**16.60**

Analysis of Changes

2026 Approved Tax Allocation	**0.0**
Base Salary Changes	-
Fleet Allocation Updates	0.1
Parks Manager Salary Allocation (FTE 0.45)	0.1
Reserve Transfer	(0.2)
2027 Forecasted Tax Allocation	**0.0**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 24 - POS - Cemeteries & Golf Services

GOLF COURSES

Operating Budget Summary

Amounts in ($ 000,000s)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	4.5	3.3	3.3	-	-
Total Own Source	**4.5**	**3.3**	**3.3**	**-**	**-**
Total Revenue	**4.5**	**3.3**	**3.3**	**-**	**-**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	1.6	1.7	1.8	-	-
Professional & External Services Expenses	0.1	0.1	0.1	-	-
Intramunicipal Charges	0.7	0.7	0.8	0.1	14.29%
Material Goods & Supplies Expenses	0.3	0.2	0.2	-	-
Miscellaneous Expenses	0.4	0.3	0.3	-	-
Total Expenses	**3.1**	**3.0**	**3.2**	**0.1**	**3.33%**
Net Funding Requirement before Reserve Activity	**(1.4)**	**(0.3)**	**(0.1)**	**0.1**	**(33.33)%**
Reserve Activity	**1.4**	**0.3**	**0.1**	**(0.1)**	**(33.33)%**
Tax Allocation	**-**	**-**	**-**	**-**	**-**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	0.30	0.30	0.40
In Scope	25.04	25.04	25.04
Total Positions	**25.34**	**25.34**	**25.44**

Analysis of Changes

2026 Approved Tax Allocation	**0.0**
Base Salary Changes	0.0
Fleet Allocation Updates	0.1
Parks Manager Salary Allocation (FTE 0.10)	-
Reserve Transfer	(0.1)
2027 Forecasted Tax Allocation	**0.0**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

REGINA

Appendix A 25 - Facilities

Overview

Facilities is responsible for the stewardship of City-owned buildings and related assets, delivering reliable and sustainable services within a safe and secure environment. Facilities is responsible for a diverse portfolio of 769 assets totaling 3.2 million square feet and with a current replacement value near $900 million (excluding land). Facilities coordinates the facility space and site needs to accommodate people, vehicles and equipment and provides the operations, maintenance, building services and sustainment for these facilities and sites.

What We Deliver

Facilities Operations

- Facilities Operations is the face of the department, liaising day-to-day with the clients that occupy and deliver services out of the facilities.
- The day-to-day services include custodial services, operational preventative maintenance, safety inspections, comfort control, general security and customer service.

Facilities Maintenance

- Facilities Maintenance is focused on the preventative maintenance of the assets to ensure that the anticipated life expectancy of equipment, systems, and facilities can be realized.
- The branch also provides reactionary maintenance in support of unplanned repairs.

Facilities Engineering

- Facilities Engineering develops master and asset management plans to guide both long-term investment decisions and day-to-day service delivery.
- This includes the development and execution of the capital plan.
- The branch implements all capital improvements including upgrades, renovations, and new construction.

Facilities Building Services

- Building Services delivers a range of corporate facility support services, including Corporate Facilities Security, Employee Parking, Corporate Office-Space Management, Furniture and Fixtures and Contract Management.

Values and Benefits

Facilities is an enabling service that provides operating areas with a diverse portfolio of complex facilities to deliver their services. Operating areas benefit from safe, reliable, sustainable, accessible and resilient City facilities that are aimed at optimizing staff productivity in the delivery of services to the community. Citizens and community groups have access to City facilities that are safe, accessible, inclusive, service-oriented and enhance community vibrancy and improve overall quality of life.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 25 - Facilities

Customers/Stakeholders/Partners

- City of Regina Council.
- City of Regina Administration.
- Facility users including:
    - City of Regina residents
    - Private/non-profit organizations
    - Community associations
    - Civic partners
- Regina Police Service.
- Regina Public Library.
- Third-party tenants.
- Consultants.
- Contractors and other vendors.

Key Assets

Key assets in the delivery of Facilities' services include 187 priority facilities - buildings that are regularly occupied by staff and the public, essential for delivering community programs and services. There are 582 other facility assets, including Transit shelters, seasonal and storage facilities.

Service Level Gaps and Risks

The City's facilities portfolio is aging, with an average asset age of 44 years, and many buildings now require significant upgrades. Capital renewal funding has not kept pace with deterioration and renewal requirements, resulting in a decline in overall facility condition and growing pressure on financial and staffing resources. Capital funding for replacement facilities is also a challenge. Some capital renewal funding is therefore invested in end-of-life facilities that are at-capacity and not meeting current codes, accessibility, or energy & sustainability standards, rather than investing in new facilities to meet future service delivery requirements and standards.

The current deferred maintenance backlog to achieve condition targets totals approximately $130 million, with $109 million attributed to priority facilities. Addressing this gap will require over $20 million annually to shift the portfolio towards condition targets, compared to the $14 million in annual funding in recent years. Maintaining current conditions requires approximately $16 million annually, highlighting a persistent funding shortfall.

This gap has led to increased operational strain, as aging, end-of-life systems drive higher maintenance costs, unplanned service disruptions, and program impacts.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 25 - Facilities

Additional operational pressures outlined below are further compounding the issue and intensifying the long-term risk to service delivery and asset sustainability:

- Recruitment and retention of technical and trade staff.
- Increasing safety and security concerns of employees and patrons at City facilities and graffiti/vandalism has led to more on-site security.
- Rising costs driven by inflation, tariffs, and supply chain challenges.
- Energy and sustainability initiatives being underfunded limits the ability to meet the Renewable Regina goals of reducing GHG emissions and enhancing energy efficiency.

Operating Budget Summary

Amounts in ($ 000,000s)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.7	0.7	0.9	0.2	28.57%
Miscellaneous Revenues	0.1	-	-	-	-
Internal Revenues	0.2	-	-	-	-
Total Own Source	**1.0**	**0.7**	**0.9**	**0.2**	**28.57%**
Corporate Revenue	6.8	7.1	7.2	0.1	**1.41%**
Total Revenue	**7.8**	**7.9**	**8.2**	**0.3**	**3.80%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	8.8	9.9	10.0	0.1	1.01%
Professional & External Services Expenses	0.9	1.1	0.9	(0.2)	(18.18)%
Utility Expenses	4.8	5.2	5.1	-	-
Intramunicipal Charges	6.8	7.6	7.9	0.3	3.95%
Office & Administrative Expenses	1.2	1.0	1.5	0.5	50.00%
Material Goods & Supplies Expenses	0.9	0.9	1.1	0.2	22.22%
Miscellaneous Expenses	(0.1)	-	-	-	-
Total Expenses	**23.4**	**25.7**	**26.5**	**0.8**	**3.11%**
Net Funding Requirement before Reserve Activity	**15.6**	**17.8**	**18.4**	**0.5**	**2.81%**
Reserve Activity	**(0.4)**	**(0.3)**	**(0.3)**	**-**	**-**
For Approval	**15.2**	**17.5**	**18.0**	**0.5**	**2.86%**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 25 - Facilities

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	5.50	5.50	6.50
In Scope	110.04	109.12	107.82
Total Positions	**115.54**	**114.62**	**114.32**

Analysis of changes

2026 Approved Budget	**17.5**
Base Salary Changes	0.1
Increase in employee parking fees & related adjustments	(0.1)
Operations for new Community Spaces in Partnership (Harbour Landing & Fire Station #8)	0.2
Electricity rate adjustment	0.3
Operating impacts of Fire Station #8, other new projects or upgrades being completed	0.5
Efficiencies realized: natural gas, contracted services & overtime	(0.4)
Net Zero FTE Reallocations - Facilities Operations (Casual FTE -0.3)	-
Corporate Revenue Allocation	(0.1)
2027 Forecasted Budget	**18.0**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 26 – Sustainable Infrastructure

Overview

The City undertakes long-range engineering and technical planning to support the delivery of transportation, water, wastewater and drainage infrastructure and services. This service also provides asset management and public safety, regulatory compliance, and project management standards.

What We Deliver

Integrated Planning

- Support for the integration of different infrastructure programs and the development of a long-range infrastructure plan.

Asset Management

- Management of transportation and utility infrastructure programs and projects to advance asset management improvement initiatives.

Engineering Design

- Development and implementation of engineering plans and studies.
- Advance concepts to preliminary design using a combination of in-house and external resources and coordinates the transition of projects to construction phase.

Construction Scheduling and Coordination

- Coordination of all City construction activities to minimize the negative impact of construction on residents and businesses.
- Includes the reporting of data analytics of construction programing.

Surveying

- Provision of geospatial surveying services.

Locates Management

- Facilitation of requests for marking underground infrastructure for City work and for external parties

Field Construction Inspection and Support

- Oversight of construction progress to ensure City standards and contractual requirements are met.

Geospatial, Drafting and Mapping

- Provide corporate wide management of City-owned geospatial data and leverages technologies to collect, store and analyze data for informed decision making.
- Includes the preparation of design drawings and maps to support City services, programs and projects.

Growth Strategy Coordination

- Leads and delivers complex, cross divisional growth, planning, infrastructure, and data driven initiatives, programs and policies.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

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Appendix A 26 – Sustainable Infrastructure

Strategy & Plan Management

- Develops and facilitates the delivery of the Growth Plan, Underutilized Land Improvement Strategy and intensification initiatives.

Stakeholder Coordination

- Collaboration with internal teams, the public and external partners on the long-term growth of the City.

Values and Benefits

We provide planning, design, and delivery of infrastructure projects that are carefully coordinated to maximize efficiency while minimizing impact to residents. Our approach anticipates the growth of the City by proactively planning for infrastructure needs. Our analysis is informed by quality data, established specifications, standards, guidelines and best practices.

This service ensures that our residents, visitors, and businesses have adequate infrastructure. In addition to this, we offer utility locate services and visibility into operational processes through location-based data to help stakeholders gain access to the information they need to make informed decisions.

Customers/Stakeholders/Partners

Sustainable Infrastructure provides services to, and engages with, a broad range of external stakeholders who lead or support infrastructure planning and construction projects within the City.

We work with a wide range of external partners to coordinate, oversee, including residents, government bodies, business associations, local businesses, developers, utility companies, and community organizations. Internally, the organization coordinates across departments and teams to fulfill support the delivery of key infrastructure for residents.

- City of Regina Residents.
- Stakeholder Associations (Saskatchewan Trucking Association).
- Government (provincial crowns).
- Businesses.
- Business Improvement Districts (RDBID, RWBID).
- Community Organizations (special events/organizers).
- Developers.
- Utility companies (underground).
- City of Regina Administration including:
    - Planning & Development Services Department
    - City Operations Division (R&T, WWE, Transit)
    - Land and Real Estate Branch
    - Parks & Open Spaces Department

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

- Technology Department
- Other business areas with geospatial needs

Key Assets

Through coordination with internal and external parties, we carry out the planning, design, and delivery of infrastructure assets that belong to the City.

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Transportation – Residential and Major Road Condition.

Performance Measure	Target	2025 Actual
Percentage of Residential Roads in Fair or Better Condition (Pavement)	85%	76.9%
Percentage of Major Roads in Fair or Better Condition	100%	90.8%

Service Level Gaps and Risks

- Service demands fluctuate due to development, growth and external pressures. As a result, ongoing adjustments to planning and resource allocation are being explored to maintain service levels.
- Demand for geospatial services continues to increase across the organization. Additional self-service tools and process improvements are needed to meet the demand and improve service levels.
- Engineering specifications and standards are being updated to align with industry best practice while balancing the needs of the City and the development community. Until updates are complete, there is a risk of inheriting potentially deficient infrastructure.
- Limited capital funding capacity remains a challenge for delivering infrastructure initiatives. Funding constraints have resulted in project deferrals and extended timelines, affecting progress on road rehabilitation projects identified in the Annual Road Report, utility infrastructure renewals, development charges projects, the Saskatchewan Drive Corridor project, and other major initiatives.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 26 – Sustainable Infrastructure

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.1	-	-	-	-
Total Own Source	**0.1**	-	-	-	**-**
Corporate Revenue	1.5	1.5	1.6	-	-
Total Revenue	**1.5**	**1.6**	**1.6**	-	-
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	7.6	8.3	8.6	0.3	3.61%
Employee Related Payment Expenses	0.1	0.1	0.1	-	-
Training & Travel Expenses	0.0	0.1	0.1	-	-
Professional & External Services Expenses	0.1	0.2	0.2	-	-
Intramunicipal Charges	(3.2)	(3.4)	(3.6)	(0.2)	5.88%
Office & Administrative Expenses	0.1	0.1	0.2	-	-
Total Expenses	**4.8**	**5.3**	**5.5**	**0.2**	**3.77%**
Net Funding Requirement before Reserve Activity	**3.2**	**3.8**	**3.9**	**0.1**	**2.63%**
Reserve Activity	**-**	**-**	**-**	**-**	**-**
For Approval	**3.2**	**3.8**	**3.9**	**0.1**	**2.63%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	6.00	6.00	6.00
In Scope	63.70	65.70	66.70
Total Positions	**69.70**	**71.70**	**72.70**

Analysis of Changes

2026 Approved Tax Allocation	**3.8**
Base Salary Changes	0.2
Position on loan to Utility area returned (FTE 1)	0.1
Sustainable Infrastructure Allocation to Utility	(0.2)
2027 Forecasted Tax Allocation	**3.9**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 27 – Planning & Development

Overview

The City provides strategic oversight to align land use and infrastructure development with the long-term goals of the Official Community Plan. This work promotes positive urban growth and design, the development of diverse housing options, and compliance of development to regulatory standards.

What We Deliver

Planning Services

- Strategic vision and direction for development to achieve building and environmental outcomes through land use and design.
- Provide incentive and grant programs that promote vibrancy and heritage conservation within the City.
- Compile and create data to guide decisions.

Development Permits

- Authorization and inspection of new development and infrastructure in the city, in line with provincial legislation, the Zoning Bylaw, City policies and standards.

Building Permits

- Authorization and inspection of buildings in the city, in line with provincial legislation, City bylaws, accessibility and safety standards.

Housing Support

- Support the development of diverse housing units across the city through directed policy, ongoing engagement, and support for non-profit and market builders and developers.
- Provides incentive and grant programs to increase housing supply within the City.

Customer Support

- Provide end-of-end support for residents and businesses related to planning & development activities.
- Ensure that services are delivered within established timelines through in person and online support.

Values and Benefits

Customer experience is enhanced through end-to-end support we provide for all aspects of planning and development services ranging from pre-application inquiries to council approvals.

Through our processes, we guide our customers in navigating regulatory requirements, City bylaws, policy documents, strategic plans, and incentive programs.

Residents and stakeholders benefit from a better understanding of the necessary steps they need to take to complete their project. Incentive programs also offer funding opportunities for the preservation and revitalization of our community.

Appendix A 27 – Planning & Development

Customers/Stakeholders/Partners

The City provides planning services to residents, business improvement districts, industry partners, business owners, and other governments:

- City of Regina Residents.
- Builders.
- Land developers.
- Community groups.
- Event organizers.
- Business Improvement Districts.
- Intergovernmental organizations (Government of Saskatchewan, Government of Canada).
- Non-profit housing providers.
- Stakeholder Associations & Service Providers. (Regina Chamber of Commerce, School Boards, Economic Development Regina, etc.)
- Indigenous Rightsholders.
- City of Regina Administration, including:
    - Sustainable Infrastructure
    - Roadways & Transportation
    - Open Space Services
    - Recreation & Cultural Services
    - Indigenous Relations & Community Development
    - Land, Real Estate & Economic Development
    - Waste, Water & Environment
- City for Regina Council.

Key Assets

N/A

Key Performance Measures

The City has developed Key Performance Measures for public facing services. Details are available at https://regina.clearpointstrategy.ca/. A summary of the target and results from 2025 are listed below for Planning & Development.

Performance Measure	Target	2025 Actual
Average Commercial Building & Development Permit Review Turnaround	20.0 Days	7.70 Days
Average Residential Building & Development Permit Review Turnaround	10.0 Days	4.70 Days
Annual Building & Development Permit Volume	N/A	2,833
Number of Building Inspections Performed	N/A	19,689

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Appendix A 27 – Planning & Development

Service Level Gaps and Risks

- The volume of permits is influenced by market conditions and development activity, which can fluctuate and impact workload and timelines. Therefore, a target has not been established.
- While the City performs well in areas such as permit review timelines and cost of service delivery, the Canadian Home Builders' Association Municipal Benchmarking Study indicated that planning related features and digital capabilities are behind other Canadian municipalities. The City recognizes the need to explore and implement tools such as AI and other automation supports as part of the delivery service.
- The City relies on geospatial services to support digital interactive tools; however, internal GIS capacity is limited due to the growing demand for geospatial services throughout the organization.
- Future development and urban growth is dependent on the availability of sustainable infrastructure capacity. Without adequate investment in infrastructure, the City's ability to support new growth and development will be limited.

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	5.3	4.9	4.9	-	-
Government Grants and Transfers Revenues	-	8.8	8.8	-	-
Internal Revenues	0.2	(0.3)	-	0.4	133.33%
Total Own Source	**5.5**	**13.4**	**13.7**	**0.4**	**2.99%**
Corporate Revenue	0.7	1.4	1.3	(0.1)	(7.14)%
Total Revenue	**6.2**	**14.7**	**15.0**	**0.3**	**2.04%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	9.1	10.4	10.5	0.1	0.96%
Employee Related Payment Expenses	0.2	0.2	0.2	-	-
Training & Travel Expenses	-	0.1	0.1	-	-
Professional & External Services Expenses	0.1	0.6	0.5	(0.1)	(16.67)%
Community Investment Expense	-	10.3	10.3	-	-
Intramunicipal Charges	(1.0)	(0.9)	(1.2)	(0.3)	(33.33)%
Office & Administrative Expenses	-	0.1	-	(0.1)	(100)%
Other External Expenses	-	0.3	0.3	-	-
Miscellaneous Expenses	1.5	1.5	1.5	-	-
Total Expenses	**9.9**	**22.5**	**22.1**	**(0.4)**	**(1.78)%**

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Appendix A 27 – Planning & Development

Net Funding Requirement before Reserve Activity	**3.7**	**7.8**	**7.1**	**(0.7)**	**(8.97)%**
Reserve Activity	**(2.0)**	**(4.4)**	**(3.9)**	**0.5**	**(11.36)%**
For Approval	**1.7**	**3.4**	**3.2**	**(0.2)**	**(5.88)%**

Staffing Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	6.00	8.00	7.00
In Scope	89.00	89.00	89.00
Total Positions	**95.00**	**97.00**	**96.00**

Analysis of Changes

2026 Approved Tax Allocation	3.4
Base Salary Changes including position reallocation of (FTE -1)	0.1
City Centre Branch Budget Reallocation	(0.2)
Reserve & Internal funding allocations	(0.2)
Corporate Revenue Allocation	0.1
2027 Forecasted Tax Allocation	**3.2**

Appendix A 28 – Indigenous Relations

Overview

Indigenous Relations supports City of Regina's elected officials and Administration to incorporate kâ-nâsihcikêwin and an Indigenous worldview into all City work, policies, procedures, and operations. An Indigenous worldview is a holistic perspective that emphasizes the interconnectedness of all living things, including humans, animals, plants, and the environment. It focuses on the reciprocal nature of relationships between people, nature, and the spirit world. It considers the whole person and their connection to the land and community. There is a deep respect for nature and the belief that humans are caretakers of all forms of life; not superior to them but part of a larger circle of life.

What We Deliver

- Overseeing of respectful and culturally appropriate inclusion of Indigenous worldview through the review, development, and implementation of City strategy and policy.
- Inter-governmental relations support and connections to First Nations, Métis and Inuit peoples.
- Advises and supports City of Regina departments with including Indigenous worldview throughout their work.
- Guidance on First Nations, Métis and Inuit cultural protocols.
- Facilitation, leadership and support to the Indigenous Advisory Committee.
- Facilitation, leadership and support for the Indigenous Ceremony Site. Collaboration with community to activate Indigenous ceremony, cultural, and traditional events and activities.

Values and Benefits

Directly enhances and promotes Council's Strategic Plan's principle of Reconciliation. Additionally, Indigenous Relations indirectly supports all other principles and priorities within the Strategic plan by including Indigenous worldview in City operations. Residents can expect to see more culturally diverse spaces and welcoming activities for everyone and equality in all City interactions.

Customers/Stakeholders/Partners

- City of Regina Mayor and Council.
- Treaty 4 Nations.
- Métis Nation–Saskatchewan.
- First Nations University of Canada.
- File Hills Qu'Appelle Tribal Council.
- Indigenous Advisory Committee.
- Multiple Indigenous-led Community Organizations.
- City of Regina Administration.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 28 – Indigenous Relations

Key Assets

N/A

Service Level Gaps and Risks

- Chronic understaffing continues to pose a significant service risk, limiting the department's ability to build and sustain meaningful and authentic internal and external relationships and to advance priority initiatives in a timely way.
- The lack of a dedicated budget, until recently, created instability and constrained the department's ability to deliver consistent services.
- Unclear and shifting placement within the organizational structure – along with undefined reporting relationships and limited visibility – has led to ongoing instability for the department.
- From May to September 2025, the department operated with only one employee. Two additional staff joined in September and October, but since May 2025, the Senior Advisor role is still vacant due to that employee serving as Acting Director. The Acting Director is currently carrying both the Director and Senior Advisor workloads, resulting in burnout, exhaustion, and severe capacity limitations that elevate both departmental and organizational risk.
- Despite these challenges, the department achieved significant progress in 2025, establishing its structure, identifying its mandate, and laying a strong foundation for the City's path of reconciliation.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 28 – Indigenous Relations

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
<u>REVENUES BY CATEGORY</u>					
Own Source					
Fees and Charges Revenues	0.1	-	-	-	-
Government Grants and Transfers Revenues	5.9	-	-	-	-
Total Own Source	**5.9**	**-**	**-**	**-**	**-**
Corporate Revenue	2.4	0.4	0.3	-	0.00%
Total Revenue	**8.3**	**0.4**	**0.3**	**0.0**	**0.00%**
<u>EXPENSES BY CATEGORY</u>					
Salary & Benefit Expenses	2.2	0.9	0.9	-	0.00%
Professional & External Services Expenses	3.6	0.2	0.2	-	0.00%
Community Investment Expense	3.8	-	-	-	-
Utility Expenses	0.1	-	-	-	-
Intramunicipal Charges	0.8	-	-	-	-
Office & Administrative Expenses	0.1	-	-	-	-
Material Goods & Supplies Expenses	0.6	-	-	-	-
Other External Expenses	0.5	-	-	-	-
Miscellaneous Expenses	0.1	-	-	-	-
Total Expenses	**11.9**	**1.3**	**1.3**	**-**	**0.00%**
Net Funding Requirement before Reserve Activity	**3.6**	**0.9**	**0.9**	**-**	**0.00%**
Reserve Activity	**1.8**	**-**	**-**	**-**	**-**
For Approval	**5.3**	**0.9**	**0.9**	**-**	**0.00%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	6.00	3.00	3.00
In Scope	10.33	2.00	2.00
Total Positions	**16.33**	**5.00**	**5.00**

Analysis of Changes

2026 Approved Tax Allocation	**0.9**
Base Salary Changes	0.0
2027 Forecasted Tax Allocation	**0.9**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

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Appendix A 29 – Real Estate, Land & Economic Development

Overview

Real Estate Service

The Real Estate Branch provides real estate services across all City departments. The branch also conducts an annual assessment of department land and real estate needs. The branch maintains a database of all historical real estate-related agreements and transactions to which the City is a party.

Land Development Service

The Land Development branch assesses, recommends, and executes strategies for City-owned lands.

Economic Development Service

Economic Development supports the growth of Regina's economy through strategic partnerships, assisting businesses in obtaining municipal approvals, providing business insights to City departments, and policy development. The branch coordinates engagement with regional partners.

What We Deliver

Real Estate Service

- Purchase, sell and lease real estate.
- Facilitate easements, operating agreements, and encroachments.
- Support internal departments on real estate related matters.
- Respond to residents' inquiries on land matters.

Operational Statistics (2025)

- Negotiated, managed, or renewed 38 lease agreements.
- Granted or obtained 57 easement or encroachment agreements.
- Appraised or valued over 50 properties.
- Completed the sale of 15 parcels of land.
- Completed the purchase of 11parcels of land.
- Managed 58 tax title properties.
- Completed 93 real estate transaction approval forms.
- Conducted due diligence on over 40 properties.
- Responded to 162 service requests.

Land Development Service

- Assess and recommend actions related to the acquisition, holding, development and disposition of City property.
- Oversee and report on land development projects.
- Forecast the balance of the Land Development Reserve.
- Coordinate with internal and external stakeholders.
- Currently undertaking development works on Taylor Field, Yards, Hawkstone, Parliament & Queen and the Towns.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 29 – Real Estate, Land & Economic Development

Economic Development Service

- Work with stakeholders to promote economic growth.
- Assist with planning and implementation of economic initiatives.
- Assist proponents of large development projects to obtain municipal approvals.
- Build administrative relationships with regional partners.

Values and Benefits

Real Estate Service

The Real Estate Branch manages the City's real estate portfolio by facilitating and negotiating corporate real estate transactions. This work benefits residents by:

- Supporting economic development and the improvement of essential city services through strategic stewardship of city-owned land.
- Providing residents with clear and timely responses to inquiries on land-related matters such as easements, encroachments, property boundaries, and land rights.
- Ensuring responsible management of City-owned land by maintaining properties held for future municipal use, disposing of surplus parcels no longer needed, and collaborating with the Land Development Branch to oversee developable land within the City's portfolio.

Land Development Service

The Land Development branch supports the City of Regina through the management of City-owned lands. The branch develops greenfield land for profit and invests in City owned infill projects that may not return a financial profit but do achieve other City priorities.

Economic Development Service

Economic Development looks for opportunities to help grow the City's tax base. A growing tax base supports the funding of essential services such as infrastructure, public safety and recreations programs, all of which benefit residents. The branch also builds relationships with administrations from regional partners.

Customers/Stakeholders/Partners

Real Estate Service

- City of Regina residents.
- City of Regina departments that have land requirements or inquiries throughout the course of their business.

Land Development Service

- Building and housing developers.
- City Council.
- Federal and Provincial government funding partners.

Economic Development Service

- City of Regina residents.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

- Economic Development Regina (EDR).
- Regina Chamber of Commerce.
- Saskatchewan Government and Ministries.
- Investors, entrepreneurs, and local businesses.

Key Assets

Real Estate Service
City owned land

Land Development Service
Lands owned by the City with no municipal purpose that may be developed to generate property taxes, profit and economic activity for the City. Specific assets include The Towns, The Yards, Taylor Field, Queen & Parliament and land in Hawkstone.

Economic Development Service
Relationships

Service Level Gaps and Risks

Information Verification of Environmentally Impacted Sites

- This funding would be used to assess the extent of environment concerns and remediation requirements on environmentally impacted city sites being considered for sale.
- The sale of impacted sites reduces liability for the city and makes underutilized lands available for economic activity and the generation of property tax revenue.

Term Position Senior Development Manager

- This term position would manage re-development of Taylor Field. Typically, the Land Development Branch outsources development management services to a third party, however the re-development of Taylor Field has unique aspects that warrant keeping management of the project with city administration. The unique complexities include the coordination of Taylor Field work with the city teams working on the construction of the Indoor Aquatic Facility, the revitalization of North Central, the administration of Taylor Field CHIF funding, and the consideration of capacity increases to city infrastructure networks.

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget
REVENUES BY CATEGORY				
Own Source				

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 29 – Real Estate, Land & Economic Development

Fees and Charges Revenues	30.5	17.1		27.0	9.9	57.89%
Total Own Source	**30.5**	**17.1**		**27.0**	**9.9**	**57.89%**
Total Revenue	**30.5**	**17.1**		**27.0**	**9.9**	**57.89%**
EXPENSES BY CATEGORY						
Salary & Benefit Expenses	1.4	1.4		1.6	0.2	14.29%
Professional & External Services Expenses	11.4	10.7		8.0	(2.7)	(25.23)%
Community Investment Expense	1.1	-		-	-	-
Intramunicipal Charges	0.3	0.4		0.4	-	0.00%
Material Goods & Supplies Expenses	-	0.1		0.1	-	0.00%
Other External Expenses	0.3	0.2		0.2	-	0.00%
Total Expenses	**14.4**	**12.8**		**10.3**	**(2.5)**	**(19.53)%**
Net Funding Requirement before Reserve Activity	**(16.1)**	**(4.3)**		**(16.7)**	**(12.4)**	**288.37%**
Reserve Activity	**16.2**	**4.2**		**16.6**	**12.4**	**295.24%**
For Approval	**-**	**-**		**-**	**-**	**0.00%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	6.00	6.50	7.50
In Scope	3.00	3.00	3.00
Total Positions	**9.00**	**9.50**	**10.50**

Analysis of Changes

2026 Approved Tax Allocation	**0.0**
Base Salary Changes	0.2
Net Increase in Lot Sales Revenue and Fee Revenue and Reduction of Expenses	12.7
Transfer Revenues to Reserve	(12.7)
Fund second Senior Development Manager position (FTE 1)	(0.2)
2027 Forecasted Tax Allocation	**0.0**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 30 - Tourism

Overview

Tourism Regina, a branch within City Administration, leads the marketing of Regina as a tourist destination and promotes the development and growth of the City's tourism industry. Tourism is focused on attracting day and overnight visitors to the city, by promoting family friendly attractions, and being the best event hosts in Canada. Tourism Regina works to increase tourism revenues by supporting industry in the development and delivery of remarkable experiences.

What We Deliver

Promote the City as a Destination

- Market the City to tourists, business travellers, and event organizers to boost visitation and economic growth.
- Attract events and conferences: Bring major events and conferences to the city, supporting year-round tourism and boosting the economy.
- Ensure strong coordination and communication between tourism stakeholders and key partners within the City.

Administer ECT Funding

- Events Conventions and Tradeshows (ECT) are important drivers of the local economy. The City can provide cash grants and/or City services to organizations planning to host a major event. Tourism evaluates ECT applications, seeks City Council approval for funding (where necessary), works with the event organizer to ensure the City is recognized in the marketing of the event, and submits an annual report to City Council.

Values and Benefits

We enhance residents' experience by attracting tourists, conferences, and major events year-round, Tourism Regina creates a more vibrant city atmosphere. Residents enjoy more entertainment options—concerts, festivals, sports games, and cultural events—right in their own backyard. The increased activity also supports local businesses, making Regina a more dynamic place to live. Tourism generates wealth and wellbeing for all of Regina and enriches the lives of our guests.

Additionally, Tourism is an economic driver as it creates increased revenue through the attraction of guests. Residents benefit from a stronger local economy. More visitors mean more spending at local restaurants, hotels, and shops, which leads to job creation and business growth. Tourism Regina's efforts also improve city infrastructure and amenities as Regina becomes more appealing to outside guests and investors. Visitors from outside the city bring net-new dollars, adding to the economy.

Residents will have greater access to world-class events and experiences without having to travel. They will have economic benefits through job opportunities, thriving small businesses, and increased investment in the community. And they should see a

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

better quality of life through a lively event calendar and improved services driven by visitor demand.

Customers/Stakeholders/Partners

- City of Regina Residents.
- Visitors and Tourists.
- Local Businesses.
- Tourism Saskatchewan.
- Saskatchewan Roughriders Football Club.
- Brandt Group of Companies (Regina Pats & Regina Red Sox).
- Tourism Industry Operators (Attractions and Event Organizers).
- Regina & District Chamber of Commerce.
- Economic Development Regina.
- RDBID & RWBID.
- Regina International Airport.
- Regina Hotel Association & Hotel Operators.
- Media, Influencers, and Content Creators.
- City Regina Administration including Strategic Communications.

Key Assets

N/A

Service Level Gaps and Risks

Tourism continues to deliver strong economic and community value. Tourism's primary KPI is visitor spending, which appears to be on track for growth in 2026. Future service levels of year-over-year growth could be constrained by funding, capacity, and increasing external competition.

Limited Marketing Investment

- Current funding levels constrain Tourism Regina's ability to effectively compete in priority markets, limiting reach, conversion, and overall visitation growth.
- Tourism is exploring non-taxpayer impacted funding to address this in 2027 and beyond.

Capacity Constraints in Event Bidding and Activation

- The City benefited from a healthy ECT reserve surplus when Tourism took over the administration of the program in 2025. Since then, Tourism has secured many more events from 2025-2028, which will drain the reserve. This will reduce the ability to proactively secure, fund, and fully leverage major events, impacting year-round economic activity and growth opportunities.
- Tourism has put forward a budget case to increase annual funding to the ECT program to mitigate this forecasted situation that will replenish the reserve and continue the flow of funding to bid and win key events.

Appendix A 30 - Tourism

Economic and Travel Volatility

- Inflation, rising travel costs, and broader economic conditions introduce uncertainty in visitor demand and discretionary spending, creating variability in tourism performance.
- Tourism is currently leveraging Provincial and Federal destination marketing organization colleagues and resources to forecast potential macroeconomic changes, to update and adjust the potential impacts on Regina's visitor economy.

Tourism Infrastructure and Experience Gaps

- Evolving visitor expectations, coupled with gaps in attractions and product development (Ex. Indigenous tourism offerings), present long-term challenges to competitiveness, destination awareness, and seasonality.
- Tourism will look to meet with industry and community leaders that may have interest as potential tourism product operators and support their efforts through expertise and connections with Provincial and Federal resources intended for destination development.

Appendix A 30 - Tourism

Operating Budget Summary

Amounts in ($ 000,000S)	2025 Actual	2026 Budget	2027 Budget	2027 vs 2026 Budget	
REVENUES BY CATEGORY					
Own Source					
Fees and Charges Revenues	0.3	-	-	-	-
Total Own Source	**0.3**	**-**	**-**	**-**	**-**
Corporate Revenue	0.6	0.5	0.5	-	0.00%
Total Revenue	**0.8**	**0.5**	**0.5**	**-**	**0.00%**
EXPENSES BY CATEGORY					
Salary & Benefit Expenses	0.9	1.0	1.2	0.2	20.00%
Professional & External Services Expenses	0.6	0.3	0.2	(0.1)	(33.33)%
Community Investment Expense	0.4	0.4	0.4	-	0.00%
Material Goods & Supplies Expenses	-	0.1	0.1	-	0.00%
Total Expenses	**1.9**	**1.8**	**1.9**	**0.1**	**5.56%**
Net Funding Requirement before Reserve Activity	**1.1**	**1.3**	**1.3**	**-**	**0.00%**
Reserve Activity	**0.1**	**-**	**-**	**-**	**-**
For Approval	**1.2**	**1.3**	**1.3**	**-**	**0.00%**

Staff Complement

Full Time Equivalents (FTEs)	2025 Budget	2026 Budget	2027 Budget
Out of Scope	5.00	4.00	4.00
In Scope	4.00	5.00	6.00
Total Positions	**9.00**	**9.00**	**10.00**

Analysis of changes to Operating Budget

2026 Approved Tax Allocation	1.3
Base Salary Changes	0.1
Reallocation of existing salary budget and reclassify existing role (1 FTE)	0.1
Reduction in external services to support the reallocation	(0.1)
2027 Forecasted Tax Allocation	**1.3**

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 31 - How to Read the Service Appendixes

A quick guide to understanding the purpose, service information and financial details presented in each appendix.

Overview

- Provides a brief description of the service and its purpose.
- Use this section to understand the service context before reviewing the financial information.

What We Deliver

- Lists the specific products, activities or outcomes delivered through the service.
- Identifies the primary work included within the service.

Values and Benefits

- Explains the value the service provides to residents, customers and the organization.
- Highlights the intended outcomes and benefits of continuing the service.

Customers, Stakeholders and Partners

- Identifies groups that receive, influence or support the service.
- Clarifies who is involved in service delivery and who benefits from it.

Key Assets

- Identifies the people, facilities, technology, equipment or other resources important to service delivery.
- Helps explain what must be maintained to deliver the service effectively.

Service Level Gaps and Risks

- Describes gaps between approved service levels and the resources currently available.
- Highlights operational, financial or capacity risks that may affect delivery.
- Review this section alongside the budget and staff information to understand funding pressures.

Operating Budget Summary

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 31 - How to Read the Service Appendixes

- Shows revenues, expenses and the resulting funding requirement for the service.
- Amounts are presented in thousands or millions of dollars, as identified in the column heading.
- Actual results are compared with approved budgets and the multi-year outlook.
- The final comparison column shows the dollar and percentage change between the current and previous budget years.
- Revenue and expense categories are grouped to show the main sources of funding and spending.

How to Read the Budget Columns

- Actual: Reports the prior year's actual financial results.
- Budget: Reports the approved amount for the current and future years shown.
- Year-over-year change: Shows the difference between two budget years. Positive expense changes generally indicate higher planned spending; negative amounts indicate reductions.
- Percentage change: Expresses the year-over-year change as a percentage. A dash indicates no amount or no applicable change.

Key Budget Lines

- Total Revenue: The combined value of all revenue categories.
- Total Expenses: The combined cost of delivering the service.
- Net Funding Requirement Before Reserve Activity: The amount required after revenue is applied against expenses, before reserves are considered.
- Reserve Activity: Shows planned contributions to or withdrawals from reserves.
- For Approval: The final amount requested for approval after all adjustments and reserve activity.

Staff Complement

- Shows the planned number of full-time equivalent positions, or FTEs, by employee category.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 31 - How to Read the Service Appendixes

- FTEs measure funded positions and may not represent the exact number of employees.
- Compare years to identify planned additions, reductions or changes in workforce composition.
- Use this section with the operating budget to understand how salary and benefit costs align with staffing levels.

Analysis of Changes to Operating Budget

- Explains the significant adjustments between the current approved budget and the forecast for the next year.
- Each line identifies a specific driver, such as salary changes, reallocations, new funding or reductions.
- Positive amounts generally increase the budget; amounts in parentheses reduce it.
- Reconciles the starting tax allocation to the forecasted ending allocation.
- Use this section to understand not only what changed, but why it changed.

Rounding Note

- Figures may not add precisely to reported totals because values are rounded.

Appendix A 32 - Survey Results

Results of the 2025 Citizen Survey and 2026 Budget Survey are included below for your information.

2025 Citizen Survey Results

Executive Summary

Quality of Life

- Overall perceptions of quality of life in Regina remain positive, with about 3 in 5 residents (62 per cent) expressing a favourable view. However, many feel that things have worsened in recent years as nearly half (47 per cent) believe quality of life has declined over the past three years. Residents most often point to rising cost of living (19 per cent), increased crime(18 per cent), and increased homelessness (18 per cent) as key reasons for this decline, while one in five (21 per cent) report no noticeable change.
- Looking forward, optimism remains as 2 in 3 respondents (65 per cent) agree that Regina is on the right track to becoming a better city over the next decade.

Important Issues and Spending Priorities

- When asked about the most important issues facing the city today, residents continue to prioritize financial stewardship, with 17 per cent citing taxes and fiscal responsibility as their top concern.
- In terms of where the City should focus its investment, roads, sidewalks, snow maintenance, and garbage management was most cited, as it was mentioned by 27 per cenet of respondents.
- Nearly all residents view community safety and well-being (98 per cent) and economic development (94 per cent) as important priorities for the City, highlighting a desire for both immediate improvements and long-term growth.

Satisfaction of Services and Taxes

- Satisfaction with City services and perceived value for taxes remains moderate. About half of residents (51 per cent) are satisfied with the quality of services and programs, and a similar proportion (52 per cent) feel they receive good value from these services.
- When asked how the City should balance its operating budget, one-third (33 per cent) favour using a mix of property taxes and user fees. Most residents (84 per cent) support allocating a portion of property tax dollars to future infrastructure needs while fewer (47 per cent) agree with implementing a dedicated tax increase tied to specific programs or services.

The numbers presented throughout this report may not add up precisely to the totals provided due to rounding.

Appendix A 32 - Survey Results

- Perceptions of value for municipal tax dollars are mixed: only one-third (34 per cent) believe they receive good value, while 24 per cent say the value they receive needs improvement. Encouragingly, residents' understanding of how tax dollars are spent has increased slightly since 2021 (62 per cent, up from 57 per cent).

Satisfaction with Customer Service

- Customer service perceptions mirror the broader service satisfaction results. About half of respondents (52 per cent) are satisfied with the level and quality of customer service provided by the City. Among those who explained their rating, 23 per cent attributed their satisfaction to receiving good service.
- Meanwhile, residents continue to view City staff positively as 3 in 4 (76 per cent) agree that staff are courteous, helpful, and knowledgeable.

Contact with the City

- Residents' engagement with the City continues to be strong, though satisfaction with communications has declined. 7 in 10 residents (70 per cent) are satisfied with the overall quality of City communications, down from 81 per cent in 2021.
- Nearly half of residents (47 per cent) contacted the City in the past year, most commonly by phone as it is still the preferred contact method (55 per cent), consistent with 2021 findings. Despite the growing presence of online tools, residents show a strong preference for in-person service delivery, with 76 per cent preferring to conduct transactions such as paying utility or tax bills online.
- Engagement expectations remain high as 4 in 5 residents (80 per cent) believe it is important to have opportunities to participate and provide input on City programs, services, and plans.

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Appendix A 32 - Survey Results

REGINA

PRE-BUDGET SURVEY

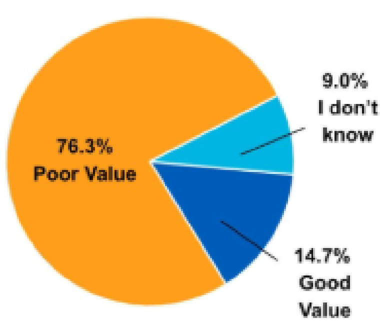
RESULTS SUMMARY 2027-28

2,307
RESPONSES RECEIVED

Results show consistent public priorities across age, household income level and area of residence in Regina.

PERCEIVED VALUE FOR SERVICE

In 2026, the average residential property valued at $324,000 will be charged approximately $14 per day ($5,103 per year) for municipal services. That includes roads, sidewalks, snow clearing, police, fire, recreation, parks, transit, water and garbage. Residents were asked how they rate the overall value received?



FINDING THE SURVEY

Social Media | 1,731 (75.4%)
Other | 240 (10.4%)
Forwarded link from someone known | 142 (6.2%)
News coverage | 129 (5.6%)
Forwarded link by organization | 112 (4.9%)

SPENDING PRIORITIES

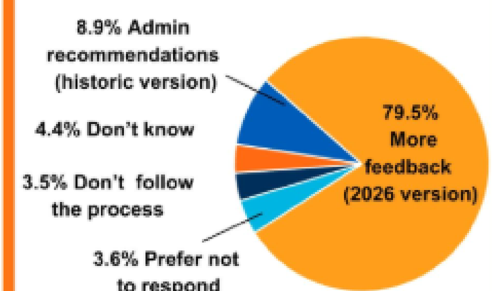
Residents were asked to select priority one, two and three. The results were consistent:

Priority one
- Road construction and infrastructure repair
- Public safety, crime and policing

Priority two
- Public safety, crime and policing
- Road construction and infrastructure repair

Priority three
- Snow clearing
- Public safety, crime and policing

BUDGET PROCESS



It is clear **respondents preferred the new budget process in 2026** to what Regina City Councils have done in previous years. That feedback was received via both a specific choice question and the open-ended question about potential future budget process improvements.

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Appendix A 32 - Survey Results

REGINA POLICE SERVICE

RPS' $131.89 million gross budget includes funding from the City, federal and provincial governments and internal revenue. The City is responsible for $116.18 million of that which is 17.6% of the City's total operating budget.

DIVERGING OPINIONS

Some respondents call for more policing and enforcement, others question police budget growth and want to see alternatives.

COMMON GOALS

Despite differences, there is consensus on the desire for safer communities and measurable safety improvements.

Themes from the open-answer results.

REDUCE SPENDING

Residents were asked where they would reduce spending and to choose priority one, two and three from a list of City priorities. The results were consistent:

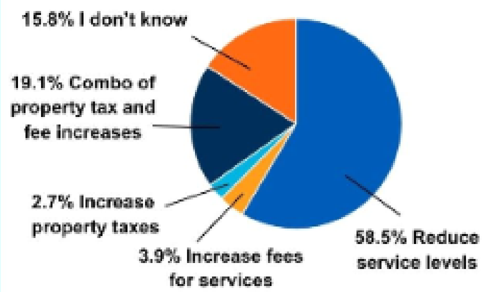
Priority one
- A vibrant city centre
- Recreation and cultural facilities and programs

Priority two
- A vibrant city centre
- Environmental and sustainability issues

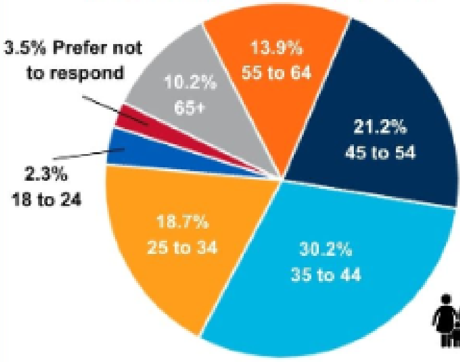
Priority three
- Environmental and sustainability issues
- A vibrant city centre

TOUGH DECISIONS

When the City of Regina needs to make choices on how to balance its budget (because a deficit isn't legal), which approach would do residents prefer?



WHO RESPONDED?



DIVERSE DEMOGRAPHIC PARTICIPATION

Various age groups, income levels and immigration backgrounds, showing broad community engagement.

INCOME AND AFFORDABILITY CONCERNS

Lower- and middle-income groups emphasized cost pressures, while higher-income groups focused on efficiency and long-term planning. The strongest participation came from middle-income households.

1,899

The number of people who responded to the open-ended question about potential changes to the budget process.

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