

2021 Council Approved General/Utility Operating and Capital Budget

Summary

At the March 24 & 25, 2021 City Council meetings, the proposed 2021 General/Utility Operating Budget as well as the 2021 to 2025 General/Utility Capital Plans were debated and approved with amendments as noted below. Approximately 40 delegations presented on a variety of issues.

Financial documents for the Proposed 2021 Budget can be found at [Regina.ca/budget](https://regina.ca/budget).

Minutes of the meetings may be found on [Regina.ca](https://regina.ca).

The result of deliberations was approval of a 2.34% mill rate increase. Council confirmed a 3% increase to Utility rates in 2021 that were previously approved. This is the third and last year of three consecutive 3% increases to the Utility rates.

Council decisions resulted in the following changes to the proposed 2021 Budget, but there is no impact to the proposed 2021 Mill Rate.

1. Changes to the 2021 General Fund Operating Budget:
 - a. \$500,000 expense increase – increase to funding to support harm reduction and social determinant initiatives through the Social Development stream of the Community Investment Grant Program, in alignment with the Community Wellbeing Strategy.
 - b. \$500,000 revenue increase – one-time transfer from the COVID-19 Recovery Reserve in 2021 with future years to be provided through base funding.
 - c. \$200,000 expense increase – one-time allocation to the Community Investment Grant Program (Sport and Recreation Stream).
 - d. \$200,000 revenue increase – one-time transfer from the Community Investments Grant Reserve.
2. There are no changes to the General Fund Capital Budget as presented in the Proposed 2021 Budget documents.
3. There are no changes to the Costing Fund as presented in the Proposed 2021 Budget documents.
4. There are no changes to the Utility Fund budget as presented in the Proposed 2021 Budget documents
 - a. Council approved that the lead filter program policy be amended to allow residents with lead service connections to access the filter program annually.

Revenue Summaries by Category (Page 17)

Revenues (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Change (\$)	2021 Proposed Change (%)
Civic Operations								
Taxation	249,765	261,413	260,896	269,373	-	269,373	7,960	3.04%
Fees and Charges Revenues	72,490	69,222	55,424	67,004	(10,648)	56,356	(12,866)	(18.59%)
Government Grants	45,930	48,670	49,520	49,738	(630)	49,108	438	0.90%
Other Revenues	74,352	63,992	62,150	65,052	-	65,052	1,060	1.66%
Licenses, Levies and Fines	21,500	12,807	10,756	12,831	(1,254)	11,577	(1,230)	(9.60%)
Reserve Transfers	6,019	6,236	12,176	7,130	12,025	19,155	12,919	207.17%
Civic Operations Total	470,056	462,340	450,992	471,128	(507)	470,621	8,281	1.79%
Police Operations	13,052	10,401	10,400	10,318	-	10,318	(83)	(0.80%)
Total Revenues	483,108	472,741	461,322	481,446	(507)	480,939	8,198	1.73%

General Fund Expenses by Account Category (Page 22)

Expenses (#'s are in 000s)	2019 Actuals	2020 Budget	2020 Forecast	2021 Non COVID-19 Budget	2021 COVID-19 Impact	2021 Proposed Budget	2021 Proposed Change	2021 Proposed Change (%)
Civic Operations								
Salary & Benefits	162,428	177,399	162,881	179,713	-	179,713	2,314	1.30%
Intramunicipal	45,702	32,278	33,792	30,861	(160)	30,701	(1,577)	(4.89%)
Professional & External Services	28,994	32,990	30,294	31,819	-	31,819	(1,171)	(3.55%)
Electricity & Natural Gas	9,160	10,098	9,498	10,779	(847)	9,932	(166)	(1.64%)
Office & Administrative	12,294	8,230	9,719	9,630	-	9,630	1,400	17.01%
Material, Goods & Supplies	8,487	9,089	9,202	9,092	500	9,592	503	5.54%
Other External	12,401	8,008	6,407	7,618	-	7,618	(390)	(4.87%)
Training & Travel	1,197	2,051	1,058	1,330	-	1,330	(721)	(35.13%)
Operations	280,663	280,143	262,851	280,842	(507)	280,335	192	(0.07%)
Contribution to Capital	48,326	55,199	55,327	57,990	-	57,990	2,791	5.06%
Transfers to Reserve	29,005	15,523	18,059	16,020	-	16,020	497	3.20%
Debt Servicing	12,357	14,361	13,630	13,630	-	13,630	(731)	(5.09%)
Community Investment	11,127	11,486	12,638	13,401	-	13,401	1,915	16.68%
Other Expenditures	100,815	96,569	99,654	101,041	-	101,041	4,472	4.68%
Civic Total	381,478	376,712	362,505	381,883	(507)	381,376	4,664	1.24%
Police Operations	94,730	96,029	96,029	99,563	-	99,563	3,534	3.68%
Total Expenses	476,208	472,741	458,534	481,446	(507)	480,939	8,198	1.73%

Overview of Expenditures by Division (Page 38)

	2019 Actuals	2020 Budget	2020 Forecast	2021 Proposed Budget	2021 Change (\$)	2021 Change (%)
General Fund Operations						
Mayor's Office and City Council	1,204	1,306	1,221	1,369	63	4.82%
Community Investments	11,127	11,486	12,638	13,401	1,915	16.67%
Officers of Council	13,466	15,858	14,402	14,916	(942)	(5.94%)
Financial Strategy & Sustainability	88,516	93,603	93,631	97,837	4,234	4.52%
Citizen Services	152,364	146,595	140,527	145,358	(1,237)	(0.84%)
City Planning & Community Development	62,072	66,001	59,235	66,424	423	0.64%
Citizen Experience, Innovation & Performance	24,788	25,578	25,121	26,051	473	1.85%
General Fund Operations Total	353,537	360,427	346,775	365,356	4,929	1.37%
General Fund Transfers						
Officers of Council	763	923	923	923	-	0.00%
Financial Strategy & Sustainability	16,553	808	808	808	-	0.00%
Citizen Services	9,490	14,060	13,057	14,118	58	0.41%
City Planning & Community Development	1,427	494	942	171	(323)	(65.38%)
Citizen Experience, Innovation & Performance	(292)	-	-	-	-	0.00%
General Fund Transfers Total	27,941	16,285	15,730	16,020	(265)	(1.63%)
Total Expenses	381,478	376,712	362,505	381,376	4,664	1.24%

General Fund Reserves Balances (Page 84)

Minimum Allowable	Maximum Allowable	Reserve Name	2020 Projected Ending Balance	2021 Additions	2021 Reductions	2021 Projected Ending Balance	2022 Projected Ending Balance	2023 Projected Ending Balance	2024 Projected Ending Balance	2025 Projected Ending Balance
Operating Reserves (Tax-Supported) (\$000s)										
-	350	Community Investment (Grants) Reserve	609	-	200	409	409	409	409	409
-	-	COVID-19 Recovery Reserve	15,871	-	14,107	1,764	-	-	-	-
23,000	46,000	General Fund Reserve	30,192	5,450	5,560	30,082	25,564	23,119	23,979	24,839
-	800	Elections & Property Assessment Reserve	191	225	-	416	641	867	193	418
300	4,000	Regina Police Service General Reserve	1,618	-	-	1,618	1,618	1,618	1,618	1,618
65	300	Regina Police Service Radio Equipment Reserve	124	-	-	124	124	124	124	124
-	-	Social Development Reserve	3,694	2,500	3,375	2,819	1,944	1,069	194	0
1,000	2,000	Winter Road Maintenance Reserve	1,385	0	0	1,385	1,385	1,385	1,385	1,385
24,500	59,150	Subtotal	53,684	8,175	23,242	38,617	31,685	28,591	27,902	28,793
Capital Reserves (Tax-Supported) (\$000s)										
200	1,300	Asphalt Reserve	567	300	0	867	17	167	317	467
500	30,000	Asset Revitalization Reserve	11,688	15	0	11,703	11,604	760	187	3
1,700	14,300	Fleet Replacement Reserve	17,192	12,362	13,314	16,240	15,809	13,405	11,411	10,886
100	1,000	Technology Reserve	238	5	0	243	248	253	258	263
2,500	46,600	Subtotal	29,685	12,682	13,314	29,053	27,678	14,585	12,173	11,619
Self-Sustaining Reserves (Non-Tax Supported) (\$000s)										
100	800	Cemetery Reserve	306	100	1,240	(834)	(1,473)	(1,643)	(1,683)	(1,683)
200	3,500	Employer-Provided Parking Reserve	2,930	625	318	3,237	3,544	3,851	4,158	4,465

Minimum Allowable	Maximum Allowable	Reserve Name	2020 Projected Ending Balance	2021 Additions	2021 Reductions	2021 Projected Ending Balance	2022 Projected Ending Balance	2023 Projected Ending Balance	2024 Projected Ending Balance	2025 Projected Ending Balance
250	2,000	Golf Course Reserve	860	350	350	860	1,060	1,260	1,410	1,410
2,000	12,000	Land Development Reserve	(16,357)	10,267	8,928	(15,018)	(13,891)	(12,841)	(11,790)	(10,741)
28,000	48,500	Solid Waste Reserve	30,915	9,000	580	39,335	48,026	56,896	65,946	75,181
1,700	13,000	Planning & Sustainability Reserve	(2,331)	0	2,355	(4,686)	(7,041)	(9,397)	(11,752)	(14,107)
-	-	Regina Revitalization Initiative Stadium Reserve	(4,312)	0	1,771	(6,083)	(4,985)	(4,075)	(2,954)	(1,621)
57,250	169,800	Subtotal	12,011	20,342	15,542	16,811	25,240	34,051	43,335	52,904
Total Reserves			95,380	41,199	52,098	84,481	84,603	77,227	83,410	93,316

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