

2023-24 Budget

2023-24 General Operating Budget

2023-2027 General Capital Plan

2023-24 Utility Operating Budget

2023-2027 Utility Capital Plan



Land Acknowledgment

The City of Regina is on a path of reconciliation. We begin by acknowledging we are on the traditional lands of the Treaty 4 Territory, a Treaty signed with 35 First Nations across Southern Saskatchewan and parts of Alberta and Manitoba, and the original lands of the Cree, Salteaux, Dakota, Nakota, Lakota, and the homeland of the Métis.

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

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



November 22, 2022

To: Mayor Masters and Councillors

Re: 2023-24 General and Utility Fund Operating and 2023-2027 Capital Budgets

On behalf of Administration, I am pleased to present the proposed City of Regina's 2023-24 General and Utility Fund Operating Budget and 2023-2027 Capital Budget for your consideration and adoption as per Section 128 of *The Cities Act*. Administration's philosophy during the creation of the draft budget was that, if a tax increase was being proposed, it must be reasonable and responsible, even if it meant containing new spending in ways that not everyone will agree with. Administration is excited to participate in the consensus-building dialogue of budget deliberations with Council and residents that will advance us from a proposed budget to a final budget.

This marks the City's first multi-year budget which strengthens alignment with the City's strategic priorities by ensuring that long-term goals and objectives are supported with longer-term funding plans. It also strengthens operational performance, improves accountability and transparency, and provides residents better understanding about the future direction of their taxes.

The 2023-24 Budget aligns with the City's five strategic priorities - Community Safety & Well-being, Economic Prosperity, Environmental Sustainability, Vibrant Community and Operational Excellence – and proposes key investments to achieve significant community outcomes. Recently approved plans such as the Community Safety & Well-being Plan, Energy & Sustainability Framework and City Master Plans provide guiding direction for the required actions and investments outlined in this Budget.

We continue to find savings and operational efficiencies to minimize the impact resulting from inflation and other economic pressures. Establishment of the Transformation Office in 2022 is foundational to implement the recommendations of the 2021 Efficiency Review and become more service and performance-focused throughout City operations. Approximately \$1 million in cost savings was included in the 2023 budget and \$1.5 million in the 2024 budget. In addition, \$3.4 million in cost avoidance was achieved in 2022.

More than \$84 million in new capital and operational investments are proposed over the next two years specifically to support the City's five strategic priorities. Some of these include:

- \$20.6 million for facility upgrades to support City bus electrification
- \$2.2 million for facility upgrades to advance the Renewable Regina 2050 goal
- \$1.5 million for light-duty vehicle electric charging stations
- \$1.7 million in annual funding for Community & Social Impact Regina
- \$458,000 in annual funding plus \$365,000 capital funding for the Winter City Strategy, including funding support for Frost Regina, the Rick Hansen Skating Loop and Winter Hub, and the A.E Wilson Park Winter Hub
- \$758,000 annually for the Adapted Recreation Plan
- \$646,000 for Transit On-Demand service

The City's five-year general fund capital plan totals \$741 million between 2023 and 2027 with \$157 million in 2023. The capital plan includes significant investments to renew street and underground infrastructure in the downtown area with highlights including Scarth Street, 11th Avenue, and Dewdney Avenue and Saskatchewan Drive corridors; projects that will beautify streetscapes, transform transportation networks and improve pedestrian safety.

To maintain current City services and achieve the strategic outcomes identified, Administration is recommending a mill rate increase of 4.67 per cent in 2023, followed by a 4.66 per cent increase in 2024. For the average assessed home valued at \$315,000, this will mean an increase of \$8.72 per month (\$104.64 annually) in 2023 and \$9.11 per month (\$109.32 annually) in 2024.

Mill Rate Increase Breakdown	2023	2024
Civic Operations and Strategic Priorities (\$432 million of expenditures)	2.29%	2.18%
Recreational Infrastructure Dedicated Mill Rate	0.50%	0.50%
Police Operations (\$110 million of expenditures)	1.88%	1.98%
Total Mill Rate Increase	4.67%	4.66%

For the Utility Budget, a 4.5 per cent rate increase is proposed for 2023, followed by a 4 per cent increase in 2024 to maintain the Utility system, fund the renewal of the Buffalo Pound Water Treatment Plant, and offer the new affordability programs for low-income seniors and people with disabilities. A total of \$137 million will be invested in capital projects related to Regina's water, wastewater and stormwater system in 2023. For the average homeowner this means an annual increase of \$87.94 in 2023 and \$79.29 in 2024, or approximately \$7.32 per month in 2023 and \$6.60 per month in 2024.

The 2023-24 Budget incorporates new programs, effective January 1, 2023, to make property taxes and utility bills more affordable for low-income seniors and people with disabilities in Regina. We acknowledge that homelessness is also a significant issue to address in Regina, and the City currently invests approximately \$7.9 million annually toward programs and initiatives related to homelessness, social development, and well-being. These Council-approved initiatives further our commitment to improving quality of life and access to services for all residents.

In developing the 2023-24 Budget, the City expanded its public consultation with residents and stakeholders groups to understand more about their spending priorities and what considerations are important to inform decision-making. The Budget maintains investments that reflect what we heard is important – funding for road infrastructure, public safety and policing, as well as recreation and culture facilities – while also prioritizing investments necessary to make Regina a more vibrant community, improve safety and well-being for residents, and foster economic prosperity and environmental sustainability now and into the future.

Respectfully submitted,

Niki Anderson
City Manager

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2023-24



Overview



City of Regina Strategic Priorities

Economic Prosperity	Environmental Sustainability	Community Safety & Well-being	Vibrant Community	Operational Excellence
We advance economic growth opportunities for Regina and area	We achieve net zero emissions and become 100% renewable by 2050	We create a healthier and more inclusive community	We make Regina a great place to work, live and visit	We transform to a service and performance culture that builds resident trust
<p>Promote initiatives from Regina's 2030 Economic Growth Plan</p> <p>Promote Regina as a leading destination for visitors, talent, businesses and investment</p> <p>Build infrastructure for long-term economic growth</p>	<p>Lead by example with municipal operations</p> <p>Work with partners and the community to implement the Energy & Sustainability Framework</p>	<p>Advance diversity, equity, inclusion and accessibility</p> <p>Advance affordable and social housing</p> <p>Work with partners and the community to improve safety and well-being of all residents</p>	<p>Plan for the future of Regina and its community priorities</p> <p>Prioritize a vibrant City Centre</p> <p>Build recreational and cultural infrastructure</p> <p>Provide and encourage year-round programs and services</p> <p>Improve our transportation network</p>	<p>Continuously improve service delivery</p> <p>Strengthen our workplace culture</p> <p>Achieve long-term financial sustainability</p> <p>Make decisions based on data and strategic alignment</p> <p>Achieve Mission Zero</p>

From 2021 to 2022 Administration and Council worked together to develop the City's 2022-25 Strategic Priorities. The Strategic Priorities guide operational business planning and are the foundation of the 2023-24 budget. Proposed investments were assessed on how they moved forward services, programs and projects in alignment with the City's Strategic Priorities.

Notable strategic investments advancing the Strategic Priorities are profiled on page 15.



Multi-Year Budget

The 2023-24 Budget is the City of Regina's first multi-year budget. This shift to longer-term budget planning supports closer alignment with strategic planning and increased efficiency. Multi-year budgeting is considered a best practice by the Government Finance Officers Association (GFOA) and has been embraced by many Canadian municipalities. Our goal with multi-year budgeting is to strengthen City programs and services and advance our Strategic Priorities, while saving time that can be redirected to other value-added work.

The City's multi-year budget approach will be to obtain Council approval for the first year of the two-year operating budget and five-year capital plan, and approval in principle for the second year. This approach is intended to:

Promote Long-Range Thinking and Strategic Planning

Most City programs, services and capital investments require funding over more than a single year. A multi-year budget will help strengthen a longer-term planning focus and improve implementation of the City's Strategic Priorities and business plans by ensuring longer-term goals are supported by longer-term funding plans.

Improve Financial Management

By providing estimates for service needs, commitments, and funding requirements for a longer-term period, multi-year budgets help determine potential funding gaps and stimulate earlier discussions around strategies to address the funding gaps. This will help improve the City's financial sustainability.

Strengthen Communication, Accountability and Transparency

Multi-year budgets improve accountability, transparency, and decision-making by providing Council and residents more contextual information about the consequences of current period decisions impacting future periods. Multi-year budgets help connect discussions regarding the achievement of long-term goals and short-term spending decisions.

Improve Efficiency

Although multi-year budgeting requires significant effort in the first year, it should require much less administrative resourcing for adjustments in subsequent years. This could potentially save time each year and create capacity for other value-added activities.

Reduce Uncertainty

Multi-year budgets provide a more in-depth estimate of service delivery expectations and the City's ability to fund those services over the long-term. Proper alignment of service cost projections with tax and other revenue sources provides a greater degree of certainty for residents about what services they will receive and what taxes and fees they will pay for those services.

Administration will report back to Council prior to developing the 2025-26 budget with a summary of benefits, findings, and potential improvements from this initial multi-year approach to budgeting.

Efficiency Review

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

Fourteen opportunities were selected as priorities to be driven by a newly formed Transformation Office, which is responsible for driving implementation of the other priorities. The Transformation Office will champion a culture of innovation and collaboration throughout City operations to drive efficiency improvements and large-scale change with the goal of making the City more service-focused and future-ready.

Underpinning the successful implementation of the Efficiency Review opportunities identified is the importance of engraining a service and performance culture in every aspect of City operations. This is foundational to continuous improvement. A service and performance culture is a mindset that encourages all employees to focus their activities on the services they provide, and how those services are of value to the residents of Regina.

Benefits Realized

The monetary benefits for the opportunities identified through the Efficiency Review have two categories:

1. Cost Savings – reflects funds that are no longer needed and can be removed from operating budgets (Example: annual vehicle lease no longer required due to removal of vehicle)
2. Cost Avoidance – expenditures that will not have to be spent in the future (Example: replacement value of vehicle not being replaced at end-of-life). In some cases this will not result in a decrease to the budget.

Efficiency Review results will be communicated publicly to Council on a quarterly basis and annually in the City of Regina's Annual Report. Many of the top 14 opportunities will start to realize benefits in 2023. Opportunities for the Fleet and Procurement services were prioritized with increased urgency to realize benefits in 2022. The following is a sample of these benefits:

Fleet Ratchet

One of the opportunities for the Fleet service area was the introduction of a "ratchet" mechanism to reduce the number of vehicles in the City's fleet over time. Following a review of the City's entire light-duty vehicle inventory with the goal of identifying underutilized vehicles and more efficient uses of fleet assets, 41 vehicles were identified as being eligible for salvage or reallocation to another municipal service area. Additionally, all new and replacement fleet requests for the 2023-24 budget process were closely examined, leading to a reduced number of vehicles being replaced.

As a result of these efforts, there are no net new expenses for vehicles in the 2023-24 Budget, and instead, significant savings were realized. Fifteen of the 41 vehicles were reallocated, and the remaining 26 vehicles will be returned to salvage. Financial benefits realized from this include annual operating savings of \$400,000, cost avoidance of \$2.14 million, as well as an estimated \$506,000 in revenues from the salvaged assets.

This process will be used moving forward for future budgets. In addition to financial benefits, the reduction of vehicles from the civic fleet provides environmental benefits aligned to the Energy & Sustainability Framework. It is estimated that approximately 25,000 less liters of fuel will be used annually, resulting in a carbon emission reduction of 55 tonnes.

Procurement

The Efficiency Review identified a significant opportunity for cost avoidance and savings by changing the way the City approaches procurement based on industry best practices.

One such opportunity is to analyze and consolidate low-value purchasing transactions. Potential solutions include implementing vendors of record, using a negotiated blanket order purchase program and moving to bulk buying. Early estimates show that by moving to a consolidated contract, savings between five to 10 per cent can be realized for each contract.

For new contracts or contracts that require renewal, the City's Procurement branch has taken advantage of the Negotiated Request for Proposal (NRFP) process. This process allows for the opportunity to negotiate favourable contract terms and has led to achieving higher value contracts. In 2022, the NRFP process and consolidation analysis has resulted in a one-time cost avoidance of \$1.3 million and annual cost savings of \$120,000, which will be reflected in the 2023-24 Budget.

In addition to the \$520,000 ongoing efficiency savings realized in 2022, which are accounted for in the 2023 budget, a further incremental annual operating savings of \$1.0 million have been included in the 2023-2024 Budget to reflect further projected savings, including \$500,000 each year in 2023 and 2024. These savings are in addition to further cost avoidance savings expected to be realized in 2023 and 2024.

Citizen Engagement Results

Public engagement activities are conducted annually to inform the development of the budget.

WHAT WE HEARD

The top spending priorities remain consistent with previous years:



Road construction and repair



Public safety/crime/policing



Recreation/culture facilities and programs

Top considerations to guide the City's decision-making:

Reducing property tax rates

Maintaining or increasing capital spending for roads, water, sewer and recreation projects

Creating opportunities to reduce City expenses

Citizen Satisfaction Survey

The most recent Citizen Satisfaction Survey conducted in late 2021 also provides important insight related to satisfaction with City services.

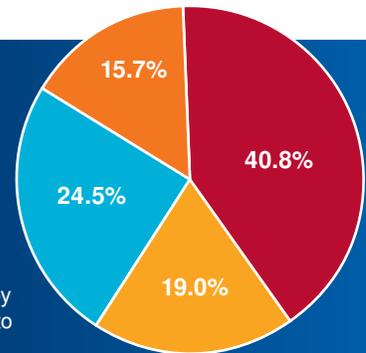
77%
say overall quality of life is good

48%
say they receive good value for tax dollars

Pre-budget Consultation

In 2022, Regina residents were invited to identify their spending priorities and important considerations to help shape the 2023-24 Budget. An online pre-budget survey ran from April 28 to May 11 on Be Heard Regina and received 1,604 responses. Public feedback was invited again in October following a presentation to City Council which provided an update on budget development and potential new investments being considered.

The impact of COVID-19 in our community remains prominent.



- My household has not been negatively impacted financially by this pandemic and I expect that to continue.
- My household has been negatively impacted financially by this pandemic, but I expect things to improve in the upcoming year.
- My household has been negatively impacted financially by this pandemic and I expect this to continue over the year.
- My household had not been negatively impacted financially by this pandemic, but I expect things to get worse over the upcoming year.

Residents were also asked about **spending priorities specific to the three new Council directions** – community safety and well being, economic development, and Renewable Regina.



Community Safety and Well-being Spending Priorities

- Substance use
- Food security
- Affordable Housing
- General Safety



Economic Development Spending Priorities

- Reliable access to infrastructure
- Competitive business fees and taxes
- Promoting tourism and events



Renewable Regina Spending Priorities

- Alternate energy generation
- Building retrofits
- Electric buses/ City vehicles

Sign up on beheard.regina.ca to be notified about future City budget consultations.

Economic Outlook

The 2023-24 Budget is informed by international, national and local economic factors. Understanding these constantly changing influences allows the City to manage short-term risks and uncertainties while also planning for long-term financial sustainability. A prosperous economy enables business development and sustainable employment while attracting professionals and families to our City.

As displayed in the Key Economic Indicators table (compiled by the Conference Board of Canada (CBOC) for the Greater Regina Area), there is optimism for the present and future years. Saskatchewan and Regina's Real Gross Domestic Product (GDP), which measures the value of goods and services produced by an economy dropped considerably in 2020 due to the COVID-19 pandemic and started to rebound in 2021 to near 2019 pre-pandemic levels.

Prompted by a strong agricultural sector, the province's other key commodities, and several major capital investments in Regina, significant growth for the province and Regina is anticipated in 2022. The Regina area ranks third out of 13 Canadian census metropolitan areas in Real GDP ranking in 2022 at 6.1 per cent, according to the CBOC. Regina's GDP is projected to be 3.3 per cent in 2023 with a steady Real GDP growth of 2.2 per cent forecasted from 2024 to 2026.

A strong indicator of an economy's health is employment – economies are driven by jobs, whether they are manufacturing & processing, or technology, office & retail. If the number of jobs in a community is increasing, then population growth will follow as people move to fill those jobs. Population growth will then spin the residential land and housing industries which act as accelerators on the economy. Retail growth then trails the residential growth. Given this, it is exciting for Regina's economy that many indicators are trending positively, including employment, population, total housing starts and retail sales; all of which are interconnected signs of a strong, stable and growing economy.

Key Economic Indicators

Economic Indicator	2019	2020	2021	2022	2023	2024	2025	2026
Real GDP at basic prices (2012 \$ millions)	16,827	16,092	16,615	17,628	18,215	18,645	19,048	19,439
Total employment (000s)	139	131	138	143	143	146	148	150
Unemployment rate (per cent)	5.4	8.3	6.8	4.9	5.0	5.0	4.9	4.9
Household income per capita (\$)	51,125	53,857	54,787	57,802	59,088	60,536	61,484	62,576
Population (000s)	262	264	265	269	275	281	287	293
Total housing starts (units)	537	766	983	1,044	1,387	1,599	1,813	2,026
Retail sales (\$ millions)	5,868	5,879	6,914	7,501	7,618	7,857	8,047	8,195
Consumer price index (2002 = 1.000)	1.405	1.413	1.447	1.544	1.597	1.633	1.666	1.700

TABLE 1 - SHADED AREAS REPRESENT FORECAST DATA. SOURCES: THE CONFERENCE BOARD OF CANADA; STATISTICS CANADA; CMHC HOUSING TIME SERIES DATABASE. OCTOBER 2022.

Unfortunately, Canada's inflation has also risen substantially in 2022 reaching 8.1 per cent in June 2022, declining to 7 per cent in August 2022, and is projected to remain high during 2023-24. Ongoing world events, including the war in Ukraine, have impacted the global economy. Supply chain challenges, sharply higher oil and other commodity prices have added to inflationary pressures and subsequent

interest rate hikes to drive down inflation in Canada and across the globe. Focusing on impacts to Regina, the estimated consumer price index (CPI) annual inflation increase puts pressure on all residents as well as the City's ability to absorb inflationary impacts while retaining an affordable mill rate for residents. While the impact of high inflation on fuel and goods and service contracts, for example, is still being understood, the City made great efforts to absorb inflation increases without, for the most part, increasing the budget due to inflation. As well, rising interest rates will result in higher debt servicing cost should the City decide to borrow new debt.

Additional insights to set the context for Regina's economic environment:

- 2022 benchmark housing price: \$327,000. National average home price: \$637,673. (Canadian Real Estate Association)
- Tourism creates 8,000 jobs and 6.1 per cent of total regional employment and represents \$500 million annual economic activity and 2.1 per cent of Real GDP. (Economic Development Regina)
- The City of Regina's population has increased 17 per cent from 2011 to 2021, according to Statistics Canada. Regina's population in the 2021 census was 226,404, up from 193,150 in 2011. Of this growing population, 23,290 residents identify as Indigenous and 45,210 people were foreign-born (immigrants). The top three places of birth among immigrants were the Philippines, India and China.

Capitalizing on Opportunities

Major Projects

The Greater Regina Area has attracted significant private investment in 2021 and 2022 that will help boost real GDP. This demonstrates Regina's potential and strength moving forward as a City to invest in. Companies including Cargill, Viterra, Red Leaf Pulp, and Federated Co-operative Limited – AGT Foods have announced major projects resulting in capital investments of over \$3 billion and 4,250 construction jobs and 560 full time, permanent higher-paying jobs within our local economy.

Company	Industry	Location	Capital Investment	Construction Jobs	Full Time Jobs	2022 Status
Red Leaf Pulp Ltd.	Wheat Straw Pulp Mill	West side of Regina	\$350 million	250	110	Planning
Cargill	Canola Crush Facility	Global Transportation Hub	\$350 million	250	50	Construction
Viterra	Canola Crush Facility	Northeast Regina	TBD	1,000	100	Planning
Federated Co-operative Limited – AGT Foods	Integrated Agriculture Complex	Northeast Regina	\$2 billion	2,750	300	Planning

TABLE 2

Catalyst Projects

In August 2022, City Council created a new Catalyst Committee to explore how to best align five proposed recreation and cultural facilities to maximize economic and community benefits. The proposed facilities have potential to attract people and business to Regina's city centre, stimulating economic development and tourism, and improving community safety and quality of life for residents, particularly within the City's downtown core. Given the scale and long-term impact of these projects, the recommendations will play a key role in future budget decision-making.

The Catalyst Committee, comprised of 16 members from Council and representatives across the community including private industry and social agencies, will prepare a report by early 2023 that recommends potential synergies between the projects as well as location and sequencing to achieve the

best overall benefit for Regina. These projects include an indoor aquatic centre, a multi-purpose event centre, a multi-purpose outdoor baseball event centre, a synthetic outdoor field for soccer and other field sports, and modernization of the central branch of the Regina Public Library. Funding for these projects would need to be determined before they move forward.

Budget Highlights

The proposed budget invests in the City's Strategic Priorities that support an improved quality of life in our community. Highlights of the 2023-24 Proposed Budget include:

Community Safety & Well-being

- Community Safety Well-being Service System Funding - \$1 million
- Adapted Recreation Plan - \$258,000
- Southeast Fire Station Staffing - \$615,000
- Corporate Accessibility Planning (Age Friendly City) - \$80,000
- Property Tax and Water Utility Affordability Program - \$860,000 (\$150,000 for Program Administration, \$300,000 for Water Retrofits Program and \$410,000 for Utility Rebate Program)

Vibrant Community

- Official Community Plan 10-year renewal - \$625,000
- Winter City Strategy - \$458,000
- Transit On-Demand - \$646,000
- Intensification Incentive Grant Program - \$300,000
- Community Clean-Up and Debris Pick-Up Programs - \$241,000
- Accessible Taxi Service Improvements - \$460,000
- Heritage Conservation Policy & Incentives - \$120,000

Environmental Sustainability

- Sustainable Energy & Adaptation - \$425,000
- Urban Forest Master Plan - \$150,000
- Increased Parks Maintenance - \$106,000

Economic Prosperity

- Indigenous and Sustainable Procurement initiatives - \$230,000
- Economic Development Regina (EDR) additional funding to address priorities - \$720,000

Operational Excellence

- Efficiency Review - \$700,000, Benefits Realized/Expected - \$1.5 million, plus Cost Avoidance - \$3.4 million
- Sidewalk Distress Backlog - \$1.15 million
- Internal Audit - \$224,000
- Telematics - \$100,000
- Additional Data Team Resources to Support Corporate Data Priorities - \$180,000

Some Key Capital Investments

- Facility Upgrades to Support Bus Electrification - \$20.6 million
- Renewable Regina 2050 – Facility Upgrades - \$2.2 million
- Light Fleet Electric Vehicle Charging - \$1.5 million
- Adapted Recreation Plan - \$500,000
- Winter City Strategy - \$365,000

2023-24



Financial Summary



Total Operating Budget

The City must present a balanced budget as defined by *The Cities Act*. The 2023-2024 Budget was guided by the following objectives:

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

Total Operating Budget – General & Utility

(\$000s)	2021	2022	2022	2023			2024		
	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
General Operating Fund									
Gross Revenues	497,205	511,970	538,062	542,212	30,242	5.9%	563,746	21,534	4.0%
Gross Expenses	497,205	511,970	535,682	542,212	30,242	5.9%	563,746	21,534	4.0%
Net Operating Fund	-	-	2,380*	-	-	-	-	-	-
Utility Operating Fund									
Gross Revenues	159,821	157,361	157,860	166,491	9,130	5.8%	174,135	7,644	4.6%
Gross Expenses	159,821	157,361	157,000	166,491	9,130	5.8%	174,135	7,644	4.6%
Net Utility Operating Fund	-	-	860*	-	-	-	-	-	-
General Operating and Utility Operating Fund									
Gross Revenues	657,026	669,331	695,922	708,703	39,374	5.9%	737,881	29,178	4.1%
Gross Expenses	657,026	669,331	692,682	708,703	39,374	5.9%	737,881	29,178	4.1%
Net Total Operating Funds	-	-	3,240	-	-	-	-	-	-

TABLE 3 - *FORECAST AS OF SEPTEMBER 9TH, 2022

General Operating Fund

The General Operating Fund Budget is based on \$542.2 million in 2023 and \$563.7 million in 2024 in both revenue and expense. The General Operating Fund is the funding source for most services provided by the City of Regina. Included in the General Operating Fund Budget is a mill rate increase of 4.67 per cent in 2023 and 4.66 per cent in 2024.

Utility Operating Fund

The Utility Operating Fund Budget is based on \$166.5 million in 2023, and \$174.1 million in 2024 in both revenue and expense. The Utility Operating Fund is the funding source for operations pertaining to water, wastewater and stormwater. Included in the Utility Operating Budget is a 4.5 per cent increase (1.0% related to Buffalo Pound Water Treatment Plant, 0.5% Utility Affordability Program, 3.0% Base Operations) in 2023 and a 4.0 per cent increase (1.0% Buffalo Pound Water Treatment Plant, 3.0% Base Operations) in 2024 utility rates.

Staff Complement (FTEs)

Salaries are a major component of the overall cost of operating the City. A breakdown of the number of Full-Time Equivalent (FTE) positions is provided in Table 4.

Department	2022	2023			2024		
	Total	Total	Change (#)	Change (%)	Total	Change (#)	Change (%)
Civic	2,288.5	2,317.5	29.1	1.3%	2,331.1	13.6	0.6%
Regina Police Service	647.8	676.8	29.0	4.5%	689.8	13.0	1.9%
Total	2,936.3	2,994.3	58.1	2.0%	3,020.9	26.6	0.9%

TABLE 4

Budget Reconciliation

Aligning the City's Budget to Accrual Accounting

On an annual basis, the City publishes its budget as part of the Budget Book, to set its priorities and funding requirements for the year. At the end of the fiscal year, the City publishes its consolidated financial statements, based on full accrual accounting following Public Sector Accounting Standards (PSAS).

The Budget Book is a "forward-looking" document that states the City's planned operating and capital expenditures for the upcoming fiscal year. The City prepares the budget information in this document using primarily the cash basis of accounting and in accordance with section 131(1) of the *Cities Act*. Due to legislative requirements, the Budget Book provides a balanced budget, which does not result in a surplus or deficit, but allows the City to finance its planned operating and capital expenditures through use of revenue sources, such as property taxes, utility charges, grants from other orders of government, and other user fees.

In contrast to the Budget Book, the City's consolidated financial statements are responsible for disclosing how the organization used its approved budget to finance its actual expenditures during the year, as well as what long-term obligations and commitments the City will or will likely settle in future fiscal periods. The City's consolidated financial statements are prepared in accordance with PSAS, where revenues and expenditures are recognized using the full accrual basis of accounting based on recognition criteria outlined in the accounting standards. The budget values presented in the City's Consolidated Statement of Operations and Accumulated Surplus are presented on the same basis.

Recognizing that the City's budget is intended to allow the City to raise funds required for operating and capital expenditures, the City excludes the following accrual accounting based adjustments such as:

- Amortization of tangible capital assets: costs associated with the allocation of the cost of an asset resulting from the passage of time (the asset useful life during which benefits are derived);
- Post-employment benefit expenses: benefits earned by the City's employees in the current year, but not paid for until at, or beyond, retirement; and
- Solid waste landfill closure and post-closure expenses: costs associated with anticipated closure and post-closure activities that increase in proportion to the actual usage of the landfill sites.

The below table provides a reconciliation of the City's 2023 budget with an estimated full accrual based budget and reflects management's best estimate of PSAS adjustments. When the adjustments are factored in, the City's adjusted 2023 budget is estimated to result in a net surplus of \$129.4 million:

	\$000's
Revenue	
Tax and Rate Supported 2023 Revenue Budget (Note 1)	1,002,828
Deduct:	
Transfers from a Reserve to Operating	(6,069)
Transfers from a Reserve to Capital	(139,783)
Current Contributions to Capital	(65,629)
Estimated PSAS Tax and Rate Supported Revenue Budget, net of adjustments	791,347
Expenditures	
Proposed Tax and Rate Supported Expenditure Budget (Note 1)	1,002,828
Add:	
Estimated Amortization of Tangible Capital Assets	106,500
Estimated Increase in Landfill Closure and Post-Closure Liability	2,104
Deduct:	
Estimated Acquisition of Capital Assets	(294,125)
Utility Fund Transfer to Reserve	(67,578)
Current Contributions to Capital	(65,629)
General Fund Transfers to a Reserve	(22,103)
Estimated PSAS Tax and Rate Supported 2023 expenditure budget, net of adjustments	661,997
Estimated PSAS 2023 Surplus, net of adjustments	129,350

TABLE 5

Note 1: The Proposed Budget includes the City's tax and rate-supported programs, for both the Operating Budget and Capital Budget and for both the General Fund and the Utility Fund. This does not include related parties but only the City General and Utility Funds. A reconciliation for the 2023 Budget will be included in the 2023 Annual Report and will include all related parties.

2023 & 2024 General Operating Fund Revenue Summary

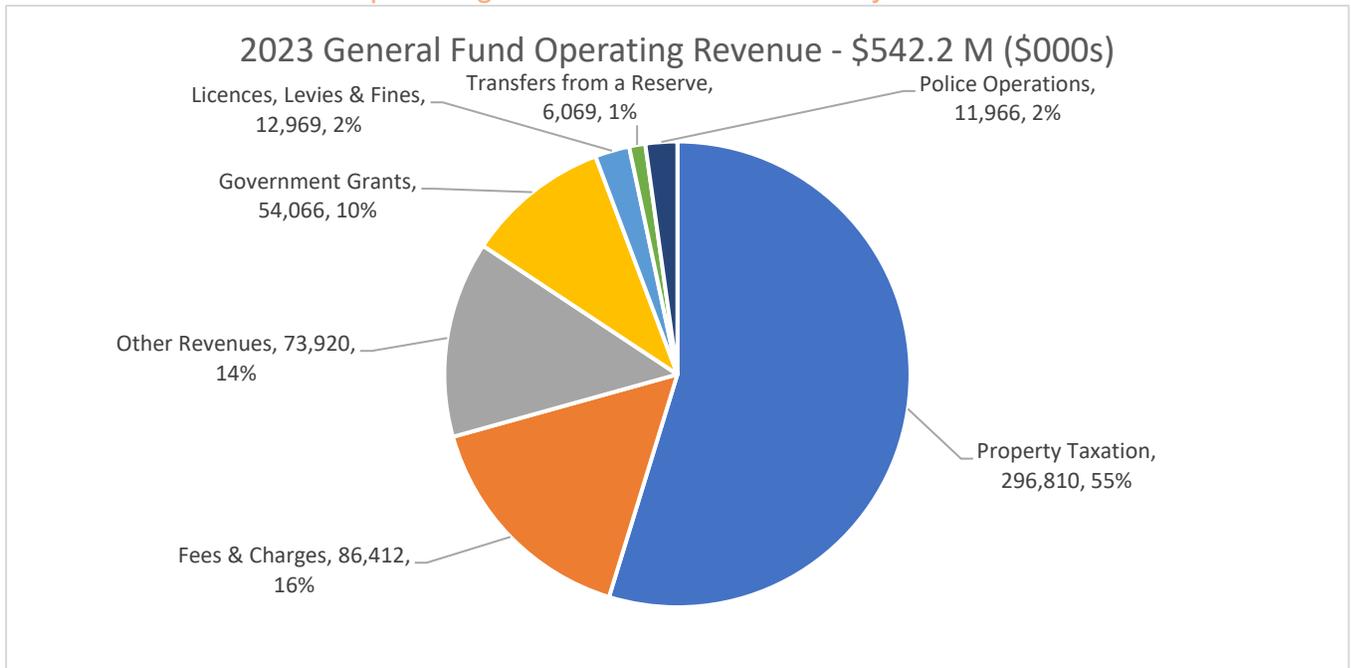


TABLE 6

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Property Taxation	267,742	280,702	279,913	296,810	16,108	5.7%	313,153	16,343	5.5%
Fees & Charges	77,860	75,369	93,327	86,412	11,043	14.7%	85,924	(488)	(0.6%)
Other Revenues	63,376	69,505	72,386	73,920	4,415	6.4%	77,843	3,923	5.3%
Government Grants	50,086	47,696	48,500	54,066	6,370	13.4%	56,096	2,030	3.8%
Licences, Levies & Fines	11,243	12,531	11,756	12,969	438	3.5%	12,644	(325)	(2.5%)
Transfers from a Reserve	16,090	15,268	21,281	6,069	(9,199)	(60.3%)	6,338	269	4.4%
Civic Total	486,397	501,071	527,163	530,246	29,175	5.8%	551,998	21,752	4.1%
Police Operations	10,808	10,899	10,899	11,966	1,067	9.8%	11,748	(218)	(1.8%)
Total	497,205	511,970	538,062	542,212	30,242	5.9%	563,746	21,534	4.0%

TABLE 7

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

Property taxation is the major source of revenue, accounting for 55 per cent of the City's total General Operating Revenue in 2023. Revenue such as program fees and charges, licenses and levies are collected for specific services based on the user pay/benefits model defined in the OCP.

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

Overall, revenue from the General Operating Fund is increasing approximately \$30 million in 2023 and \$22 million in 2024; this is primarily related to an increase in property tax revenue, fees and charges, and Municipal Revenue Sharing Grant.

Breakdown of Mill Rate Increase

Mill Rate Breakdown (per cent)		2023	2024
Civic Operations (\$432 million of expenditures)	Current Operations	0.14	0.05
	Advancing Strategic Priorities	1.91	2.03
	Service Partners (EDR and REAL)	0.24	0.10
Recreational Infrastructure Dedicated Mill Rate		0.50	0.50
Police Operations (\$110 million of expenditures)		1.88	1.98
Total Mill Rate Increase		4.67	4.66

TABLE 8

Impact of Property Taxation Increase per Household

Monthly Cost of Mill Rate Increase	2023			2024		
	Impact per \$100,000 of Assessed Value	Impact per \$315,000 of Assessed Value	Impact per \$500,000 of Assessed Value	Impact per \$100,000 of Assessed Value	Impact per \$315,000 of Assessed Value	Impact per \$500,000 of Assessed Value
Civic Operations	\$1.36	\$4.28	\$6.79	\$1.35	\$4.26	\$6.76
Recreational Infrastructure Dedicated Mill Rate	\$0.30	\$0.93	\$1.48	\$0.31	\$0.98	\$1.55
Police Operations	\$1.12	\$3.51	\$5.58	\$1.23	\$3.87	\$6.14
Total Property Taxation	\$2.77	\$8.72	\$13.85	\$2.89	\$9.11	\$14.46

TABLE 9

Curbside Waste Services User Fee Funding

On October 26, 2022, City Council approved the Curbside Waste Services Funding Policy report (CR22-119) which recommended implementing a user fee for all curbside waste services (recycling, food and yard waste, and garbage) based on garbage cart size with two garbage cart size options. The new fee change will be effective January 1, 2024.

Implementing a user fee for all curbside waste services, which includes garbage, recycling and food and yard waste, will remove a cost of approximately \$8.9 million from the property tax base (the equivalent of an estimated 3.09 per cent mill rate decrease in 2024 related to the cost of garbage collection). User fee for the curbside waste services will be \$193.45 per year for a 240L garbage cart and \$284.70 per year for a 360L garbage cart, which includes the cost associated with collection and processing for the 240L food and yard waste cart and 360L recycling cart.

Based on the decision, the proposed 2024 mill rate increase would be reduced by 3.09 per cent in 2024 if Council makes no further adjustments to the proposed 2024 Budget. The average monthly impact of this mill rate decrease is estimated to be of \$6.04.

2024 Mill Rate Impact of Future Curbside Waste Services Program

Average Monthly Mill Rate Impact	2024	
	Mill Rate (%)	Impact of \$315,000 Assessed Value
Proposed 2024 Mill Rate Increase	4.66	\$9.11
Mill Rate Impact due to Curbside Waste Funding	(3.09)	(6.04)
Projected 2024 Mill Rate	1.57	\$3.07

TABLE 10

Council also voted to introduce a Waste Utility Rebate Program to be funded by the user fees which is included in the proposed rates. The amended Waste Utility Rebate Program approved by Council will apply a fixed utility rebate to all households with a waste/water utility account that are considered to be low income. Low-income will be determined based on Statistics Canada before-tax low-income cut-off from the most recent year. This program is expected to cost \$500,000 annually and will be funded through an additional \$7 annual charge for residential utility customers.

2024 Impact of Future Curbside Waste Services Program

Household Impact of New User Fee Based on 240L Garbage Cart Size	2024		
	Impact per \$100,000 of Assessed Value	Impact per \$315,000 of Assessed Value	Impact per \$500,000 of Assessed Value
New User Fee (Food & Yard Waste, Recycling & Garbage)	193.45	193.45	193.45
Waste Utility Rebate Program	7.00	7.00	7.00
Existing User Fee (Recycling)	(91.25)	(91.25)	(91.25)
Existing Property Tax (Garbage Collection)	(23.02)	(72.50)	(115.08)
Net Annual Increase/(Decrease)	86.18	36.70	(5.88)
Monthly Increase/(Decrease)	7.18	3.06	(0.49)

TABLE 11

Costing Fund

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

Capital Summary

General Capital Fund

The General Fund Five-Year Capital Plan includes \$157.1 million in 2023 and \$740.7 million for the years 2023-2027. Investing in infrastructure is one of the City's key priorities. By annually increasing its contributions to capital and utilizing reserve funding, the City has been able to increase its overall capital investment.

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

Utility Capital Fund

The Five-Year Utility Capital Plan includes \$137.0 million in 2023 and \$509.9 million for the years 2023-2027

Capital Carry Forward

Funding approved in prior budgets that remain unspent are detailed in the Capital Plan section on page 147. Generally speaking, these funds are committed and cannot be reallocated to other priorities.

Addressing Homelessness Motion

On June 15, 2022, City Council passed motion MN22-3 (Ending Homelessness Motion), which specified “that Administration be directed to include the following in the 2023 proposed budget:

1. Full operational funding to solve homelessness throughout the City using a housing first, supportive housing model. This draft funding to be clearly demarcated in a line item of its own.
2. Any supplemental report required to explain the costing of point 1 above.
 - a. This report will provide the estimated number of chronically homeless persons in Regina, the anticipated cost per individual to provide supportive housing to these individuals, the anticipated timeline to house these individuals if the draft funding were approved, and the means by which the City would deploy the funding if approved (including through working with service partners).
 - b. This report will also describe the financial cost of continued inaction on this issue. This analysis will outline the current, ongoing costs of unaddressed homelessness throughout the City.”

The information below addresses this motion. A supplemental report which includes further detail is included in the 2023-24 Budget Report to Council.

Through the most recent Point-in-Time Count conducted in the fall of 2021, administered by Flow Community Projects, 488 individuals were identified as experiencing homelessness in Regina. This number provides an estimate or snapshot for homelessness and provides useful data to monitor trends and changes in the population. The operating cost to provide 488 units of supportive housing is estimated to cost upwards of \$50,000 per person annually and staffing cost is estimated at \$500,000 annually for five FTEs, resulting in a total operating cost of \$24.9 million. This operating estimate is based on feedback provided through consultation conducted in the development of the Permanent Supportive Housing Operating Grant and is subject to changing needs of individuals experiencing homelessness and the overall maturity of the homelessness service system.

Capital investment is estimated at \$200,000 for each supportive housing unit in Regina’s Plan to End Homelessness (published in 2019) to acquire, renovate, or build new, resulting in a total capital cost of \$97.6 million. Capital costs can be anticipated to be higher depending on the level of stress placed on units, unit turnover, and higher construction costs could result in upwards of approximately \$600,000 per year in additional unit maintenance and upkeep costs. Furthermore, the costs of construction materials for residential buildings have raised considerably in the last three years. As a result, the estimated capital cost of \$97.6 million is subject to further external factors that could increase capital development costs.

If the 2023-24 Budget included the total estimated funding to address the homelessness motion over two years, expenditures would increase by \$61.5 million in 2023 and an additional increase of \$12.2 million in 2024 as shown in the table below.

Estimated Cost to Address Homelessness Motion

(\$000s)	2023			2024		
	Amount	Change (\$)	Change (%)	Amount	Change (\$)	Change (%)
Expenses						
Operating Expenses	12,200	12,200	-	24,400	12,200	100.0%
Capital Expenses	48,800	48,800	-	48,800	-	-
Staffing Expenses	500	500	-	500	-	-
Total Expenses	61,500	61,500	-	73,700	12,200	19.8%
Revenues						
Property Taxation	61,500	61,500	-	73,700	12,200	19.8%
Total Revenues	61,500	61,500	-	73,700	12,200	19.8%
Net Revenues and Expenses	-	-	-	-	-	-

This would result in mill rate increases of 21.73 per cent in 2023 and 4.24 per cent in 2024 related to homelessness. The average cost to the taxpayers is estimated to be \$40.59 per month (\$487.08 annually) in 2023 and \$11.90 per month (\$142.80 annually) in 2024 as summarized in the table below.

Homelessness Mill Rate Increase and Household Impact

	2023			2024				
	Mill Rate Increase	Monthly Impact of \$100,000 Assessed Value	Monthly Impact of \$315,000 Assessed Value	Monthly Impact of \$500,000 Assessed Value	Mill Rate Increase	Monthly Impact of \$100,000 Assessed Value	Monthly Impact of \$315,000 Assessed Value	Monthly Impact of \$500,000 Assessed Value
Addressing Homelessness Motion	21.73%	\$12.89	\$40.59	\$64.44	4.24%	\$3.78	\$11.90	\$18.90

The projected costs to address Council's homelessness motion and related impacts on the taxpayers are outlined above pursuant to Council's motion. However, these expenditures and related mill rate increases are not included in Administration's proposed 2023-24 Budget recommendations as Administration seeks to recommend a balanced budget that ensures City operations and infrastructure are funded, and all Council's priorities are being met in a way that is affordable to taxpayers.

Current Investment in Homelessness, Social Development, and Well-being

Administration acknowledges that homelessness is a significant issue in Regina. The City currently invests up to \$7.9 million annually towards programs and initiatives to support homelessness, social development, and well-being as highlighted below:

- \$1 million annually for Permanent Supportive Housing Operating Grant (PSHOG). The PSHOG provides ongoing operational funding of up to 30 units of permanent supportive housing by a non-profit service provider for on-site supportive services for residents with complex needs related to homelessness. Occupancy of these units and supports is expected for September 2023.
- Up to \$3.2 million annually through the City's Housing Incentives Program, which provides capital grants and residential tax exemptions to support the development of newly-constructed rental and ownership housing units that meet eligibility and affordability requirements.
- Up to \$1.7 million annually through the Community Investments Grant Program, which provides support to organizations and programs that address homelessness, such as Carmichael Outreach and Mobile Crisis Services, as well as numerous other organizations and services accessed by individuals experiencing homelessness.
- \$0.9 million for Community Safety & Well-being (CSWB) Plan Governance and Support. This includes funding for Community & Social Impact Regina (CSIR).
- Up to \$0.6 million annually in property tax exemptions. This includes \$0.2 million to support non-profit organizations that provide services that address issues such as food security, transitional housing and enhance public safety which may be accessed by individuals experiencing homelessness, and \$0.4 million for non-profit facilities that provide lodging, supervision, personal care or individual programming for specific vulnerable populations.
- \$0.3 million for Emergency Sheltering Initiatives. In 2022, the City has been engaged in a number of efforts to respond to emergent shelter needs for individuals experiencing homelessness, including the Temporary Emergency Shelter in the Warehouse District, Low Barrier Supportive Housing Project in North Central, and Regina Transit Overnight Warming Bus.
- \$0.2 million for Regina Downtown Community Support Program to provide outreach and wellness checks for people experiencing homelessness, mental health crisis, and substance use related distress.

As reinforced by Regina's Plan to End Homelessness, solutions to end homelessness are best addressed by multiple levels of government working together. The City's role includes contributing resources to plan coordination and ensuring alignment of City policy and procedures with plan targets in both program delivery and delivering affordable housing. Investments made by the City such as the PSHOG go above and beyond the role outlined in the Plan to End Homelessness.

2023-24



General Operating Fund Expenses



2023 & 2024 General Operating Fund Expenditure Summary

Expenditures for the General Operating Fund are broken down in Table 12 by account category. Civic operational salaries make up more than 36 per cent of the total General Operating Fund expenditures. The next major expenditure category is Contribution to Capital at 12 per cent of the total General Operating Fund Expenditures.

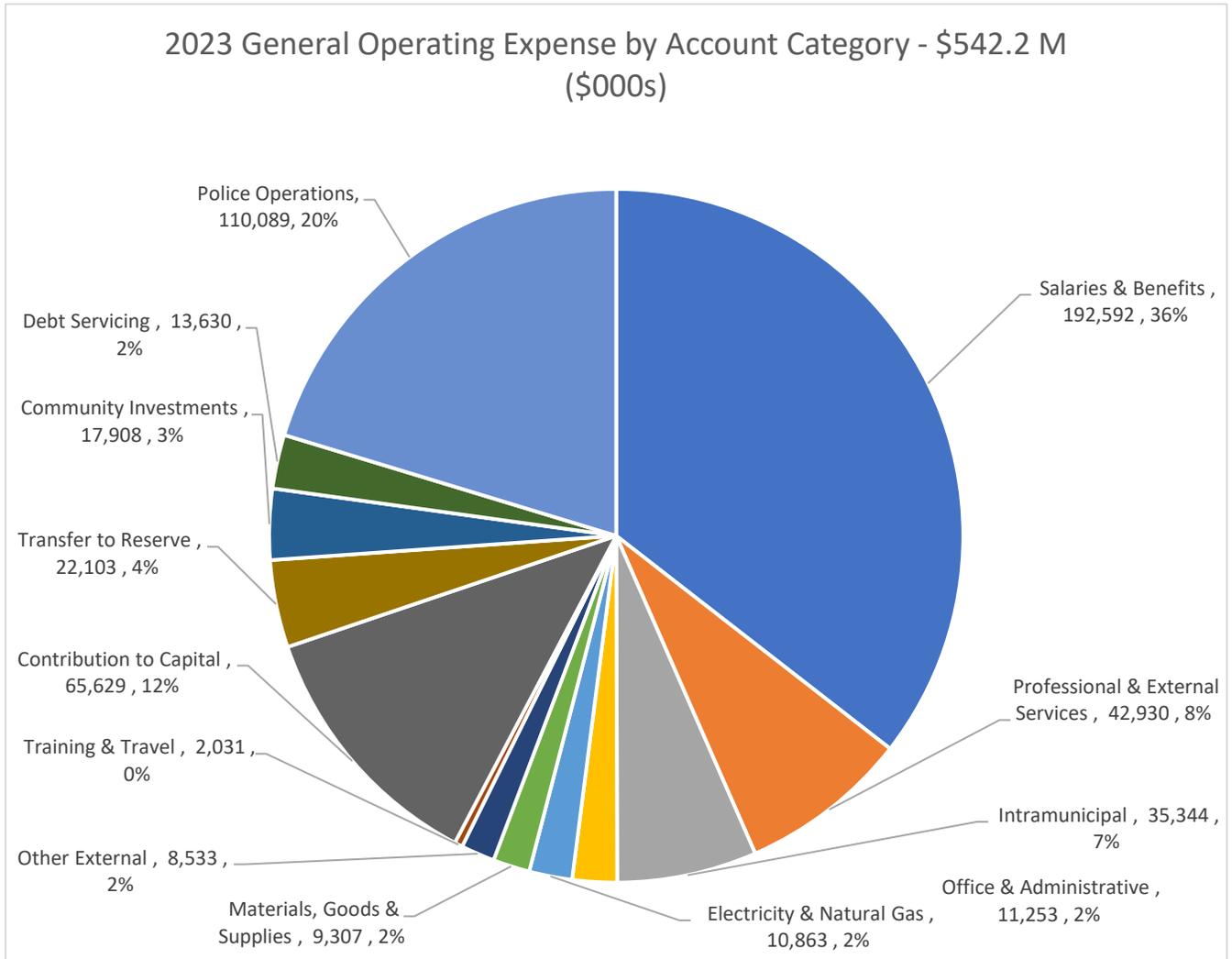


TABLE 12

(\$000s)	2021	2022	2022	2023			2024		
Account Category	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Salaries & Benefits	173,722	185,393	179,325	192,592	7,199	3.9%	200,216	7,624	4.0%
Professional & External Services	45,465	36,737	56,207	42,930	6,193	16.9%	42,160	(770)	(1.8%)
Intramunicipal	32,978	34,727	36,851	35,344	617	1.8%	35,339	(5)	(0.0%)
Office & Administrative	9,329	10,445	10,212	11,253	808	7.7%	11,519	266	2.4%
Electricity & Natural Gas	8,971	10,803	10,846	10,863	60	0.6%	10,863	-	0.0%
Materials, Goods & Supplies	9,503	9,580	10,106	9,307	(273)	(2.8%)	9,505	198	2.1%
Other External	9,621	9,554	8,474	8,533	(1,021)	(10.7%)	8,629	96	1.1%
Training & Travel	754	1,911	1,354	2,031	120	6.3%	2,050	19	0.9%
Total Expenses	290,343	299,150	313,375	312,853	13,703	4.6%	320,281	7,428	2.4%
Other Expenses									
Contribution to Capital	57,990	61,619	61,619	65,629	4,010	6.5%	75,089	9,460	14.4%
Transfer to Reserve	23,346	19,600	25,890	22,103	2,503	12.8%	20,970	(1,133)	(5.1%)
Community Investments	13,501	14,276	17,482	17,908	3,632	25.4%	18,207	299	1.7%
Debt Servicing	13,577	13,630	13,621	13,630	-	0.0%	13,630	-	0.0%
Civic Other Expenses	108,414	109,125	118,612	119,270	10,145	9.3%	127,896	8,626	7.2%
Total Civic	398,757	408,275	431,987	432,123	23,848	5.8%	448,177	16,054	3.7%
Police Operations	98,448	103,695	103,695	110,089	6,394	6.2%	115,569	5,480	5.0%
Total	497,205	511,970	535,682	542,212	30,242	5.9%	563,746	21,534	4.0%

TABLE 13

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 statutory benefits such as CPP, as well as the increase of employees in 2023 and in 2024 as summarized on page 51.

The 2023 Budget projects expense of \$192.6 million, an increase of \$7.2 million over the 2022 Budget.

The 2024 Budget projects expense of \$200.2 million, an increase of \$7.6 million over the 2023 Budget.

Professional & External Services

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

The 2023 Budget projects expenses of \$42.9 million, an increase of \$6.2 million from the 2022 Budget. This increase is primarily related the following:

- Increases:
 - Cost of Land Sales (Offset by land sale revenue increase of \$8.0 million on page 37) - \$6.3 million
 - Efficiency Review - \$0.2 million
 - Golf Course Model Review - \$0.2 million
 - Humane Society Increases - \$0.2 million
 - Internal Auditor Consulting - \$0.1 million
 - Paratransit Contractual Price Increase - \$0.1 million
 - Accessible Taxi Service - \$0.1 million
 - Corporate Accessibility - \$0.1 million
- Decreases:
 - 2022 Grey Cup – \$1.0 million
 - FCM Conference – \$0.2 million

The 2024 Budget projects expenses of \$42.2 million, a decrease of \$0.8 million from the 2023 Budget. This decrease is primarily related to the removal of the one-time Sidewalk Distress Backlog expenditure that ended in 2023, offset by the addition of funds for the Urban Forest Review (\$0.2 million).

Intramunicipal

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

The 2023 Budget projects expenses of \$35.3 million, an increase of \$0.6 million from the 2022 Budget. This increase is related primarily to increased fuel costs, offset partially by efficiencies found in the fleet vehicle ratchet initiative.

The 2024 Budget projects expenses of \$35.3 million, the same as the 2023 Budget.

Office & Administrative

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

The 2023 Budget projects expenses of \$11.3 million, an increase of \$0.8 million over the 2022 Budget. This increase is primarily related to an increase in software maintenance costs and mobile devices.

The 2024 Budget projects expenses of \$11.5 million, an increase of \$0.3 million over the 2023 Budget. This increase is primarily related to the addition of costs related to support the 2024 Municipal Election and 2024 Property Reassessment offset partially by the removal of software maintenance costs in 2023 that were one-time in nature.

Electricity & Natural Gas

Costs in this category are primarily related to electricity for streetlights as well as heating and electricity for city facilities.

The 2023 Budget projects expenses of \$10.9 million, an increase of \$60,000 over the 2022 Budget. This increase is related to increased costs from the opening of Wascana Pool.

The 2024 Budget projects expenses of \$10.9 million, the same as the 2023 Budget.

Material, Goods & Supplies

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

The 2023 Budget projects expenses of \$9.3 million, a decrease of \$0.3 million over the 2022 Budget. The decrease is primarily related to a \$0.5 million decrease for cleaning supplies for COVID-19 offset partially by transit on demand service.

The 2024 Budget projects expenses of \$9.5 million, an increase of \$0.2 million over the 2023 Budget. This increase is related to the 2024 Property Taxation Reassessment and the 2024 Municipal Election.

Other External

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

The 2023 Budget projects expenses of \$8.5 million, a decrease of \$1.0 million from 2022 Budget. The reduction is related to align external costs to manage City Facilities with actuals that has no impact on the mill rate as it relates to a reserve-funded activity.

The 2024 Budget projects expenses of \$8.6 million, an increase of \$0.1 million over the 2023 Budget. This increase relates to the 2024 Municipal Election.

Training & Travel

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

The 2023 Budget projects expense of \$2.0 million, an increase of \$0.1 million from the 2022 Budget. The increase is to support the increase in employees.

The 2024 Budget projects expense of \$2.0 million, the same as the 2023 Budget.

Contribution to Capital

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

The 2023 Budget projects expense of \$65.6 million, an increase of \$4.0 million over the 2022 Budget. This increase is related to the dedicated mill rate for the Recreational Infrastructure Program, a planned increase of approximately 3 per cent to continue to address the infrastructure gap at the City, and a one-time infusion of \$0.9 million to address strategic initiatives in the capital plan.

The 2024 Budget projects expense of \$75.1 million, an increase of \$9.5 million over the 2023 Budget. This increase is related to the dedicated mill rate for the Recreational Infrastructure Program, a planned increase of approximately 3 per cent to continue to address the infrastructure gap at the City, and a one-time infusion of \$6.0 million to address strategic initiatives in the capital plan.

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.

The 2023 Budget projects expense of \$22.1 million, an increase of \$2.5 million over the 2022 Budget. The increase is related to the following:

- Land development reserve increase (\$1.0 million) as a result of decreased external facility management fees.
- Land development reserve increase (\$1.7 million) as a result of the adjustment to the Land Sales revenue.
- Mosaic Stadium transfer increase (\$0.3 million) as a result of increase in stadium revenue from increased attendance.
- Intensification Revenue transfer increase (\$0.2 million) as a result of the introduction of the Intensification Reserve.
- Solid Waste Reserve transfer decrease (\$0.6 million) as a result of lower landfill revenue

- Fleet Reserve transfer net decrease (\$0.2 million) as a result of the fleet ratchet savings from the efficiency review.

The 2024 Budget projects expense of \$21.0 million, a decrease of \$1.1 million from the 2023 Budget. The decrease is a result of:

- Solid Waste transfer decrease (\$1.0 million) as a result of a reduction in landfill revenue.
- Mosaic Stadium transfer decrease (\$0.2 million) as a result of decrease in stadium revenue due to align projected Roughrider attendance with projected CFL average attendance.

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.

The 2023 Budget projects expense of \$17.9 million, an increase of \$3.6 million over the 2022 Budget. The increase is made up primarily of the following items:

- Community & Social Impact Regina Inc. – \$1.7 million
- Humane Society - \$0.8 million
- Intensification Incentive Program - \$0.3 million
- Winter Strategy Execution - \$0.3 million
- Community Cleanup Program – \$0.1 million
- Economic Development Regina (EDR) – \$0.4 million decrease

The 2024 Budget projects expense of \$18.2 million, an increase of \$0.3 million from the 2023 Budget. The increase is made up of the following items:

- Economic Development Regina (EDR) – \$0.3 million

Debt Servicing

This line item relates primarily to Mosaic Stadium debt payments.

The 2023 Budget projects expense of \$13.6 million, the same as the 2022 Budget.

The 2024 Budget projects expense of \$13.6 million, the same as the 2023 Budget.

2023-24



General Operating Fund Revenue

General Operating Fund Revenue Detail

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

The limited revenue sources available to the City continues to be a challenge. The ability to access other forms of taxation is limited by legislation and has resulted in the City generating a larger portion of its overall revenue from property taxes. The natural growth in property tax revenue is expected than the increased cost of maintaining services. This creates challenges as the City attempts to balance the increasing costs of providing services with keeping taxes affordable. Fees and charges make up 15% - the second largest component of revenue for the City. Overall, revenue from the General Operating Fund is increasing approximately \$29 million; this is primarily related to an increase in tax revenue.

Operating Revenue by Account Category

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Property Taxation	267,742	280,702	279,913	296,810	16,108	5.7%	313,153	16,343	5.5%
Fees & Charges	77,860	75,369	93,327	86,412	11,043	14.7%	85,924	(488)	(0.6%)
Other Revenues	63,376	69,505	72,386	73,920	4,415	6.4%	77,843	3,923	5.3%
Government Grants	50,086	47,696	48,500	54,066	6,370	13.4%	56,096	2,030	3.8%
Licences, Levies & Fines	11,243	12,531	11,756	12,975	444	3.5%	12,650	(325)	(2.5%)
Transfers from a Reserve	16,090	15,268	21,281	6,063	(9,205)	(60.3%)	6,332	269	4.4%
Civic Total	486,397	501,071	527,163	530,246	29,175	5.8%	551,998	21,752	4.1%
Police Operations	10,808	10,899	10,899	11,966	1,066	9.8%	11,748	(218)	(1.8%)
Total	497,205	511,970	538,062	542,212	30,242	5.9%	563,746	21,534	4.0%

TABLE 14

General Operating Revenue Sub-Category Detail

Property Taxation

Revenue Category	2021	2022	2022	2023			2024		
	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Property Taxes – Current Tax Levy	250,878	262,940	262,741	278,071	15,131	5.8%	292,717	14,646	5.3%
Grants in Lieu of Tax	15,399	16,628	16,104	17,605	977	5.9%	19,302	1,697	9.6%
Property Taxes – Supplementary	1,053	800	640	800	-	0.0%	800	-	0.0%
Recovery from Other Taxing Authorities	412	374	428	374	-	0.0%	374	-	0.0%
Tax Cancellations	0	(40)	0	(40)	-	0.0%	(40)	-	0.0%
Total	267,742	280,702	279,913	296,810	16,108	5.7%	313,153	16,343	5.5%

TABLE 15

Total property tax revenue in 2023 is \$297 million; an increase of \$16.1 million from 2022. Most of this increase consists of a \$13.2 million increase resulting from the proposed mill rate increase of 4.67 per cent and a \$2.9 million increase in tax revenue from projected 2023 growth.

Total property tax revenue in 2024 is \$313 million; an increase of \$16.3 million from 2023. Most of this increase consists of a \$13.4 million increase resulting from the proposed mill rate increase of 4.66 per cent and a \$2.9 million increase in tax revenue from projected 2024 growth.

Mill Rate History

Mill Rate History				
Year	Municipal		Library	
	Mill Rate	Per Cent Change	Mill Rate	Per Cent Change
2016	9.59200	3.90%	0.95940	2.70%
2017	7.44834	6.49%	0.71989	2.90%
2018	7.77159	4.34%	0.71989	0%
2019	8.10810	4.33%	0.73285	1.80%
2020	8.37161	3.25%	0.74971	2.30%
2021	9.45130	2.34%	0.85098	2.90%
2022	9.77264	3.40%	0.87191	2.46%
2023	10.22902	4.67%	0.89371	2.50%
2024	10.70569	4.66%	0.90962	1.78%

TABLE 16

Mill rates and mill rate factors serve different purposes. The mill rate applied to the taxable assessment, including the assessment of grant in lieu of properties, determines the total tax generated. Mill rate factors, meanwhile, determine the distribution of taxes between groups of properties. Table 16 shows the five-year history of Regina mill rates, including those for the library.

Mill Rate Factors

Mill Rate Factors						
Property Class	2019	2020	2021	2022	2023	2024
Residential (including condominiums)	0.91152	0.91152	0.91034	0.91034	0.91034	0.91034
Multiple Family Residential	0.91152	0.91152	0.91034	0.91034	0.91034	0.91034
Commercial and Industrial (including Resource Property)	1.21040	1.21040	1.24950	1.24950	1.24950	1.24950
Golf Courses	0.78654	0.78654	0.81197	0.81197	0.81197	0.81197
Railway Right of Way and Pipeline	1.21040	1.21040	1.24950	1.24950	1.24950	1.24950
Agriculture	1.21040	1.21040	1.24950	1.24950	1.24950	1.24950

TABLE 17

Education Property Tax Collection

The City collects Education Property Taxes on behalf of the Government of Saskatchewan as per section 274 of *The Cities Act*. Province-wide education levy mill rates are set by property class. Table 18 shows the 2022 education mill rates as set by the Government of Saskatchewan. The 2023 provincial mill rates are not known at this time. The 2023 rates will be announced with the 2023-24 Provincial Budget this spring.

Property Class

Property Class	2022
Residential (including condominiums)	4.54
Multiple Family Residential	4.54
Agriculture	1.42
Resource Property	9.88
Commercial and Industrial (including Golf)	6.86
Railway Right of Way and Pipeline	6.86

TABLE 18

Tax Exemptions

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

Statutory exemptions are provided under section 262 of *The Cities Act* for properties such as schools, public hospitals, buildings set apart for public worship, and provincial and municipal-owned public buildings and land. Properties may also receive an exemption from property taxes under special legislation. Council does not have any authority over these statutory exemptions. In 2021, the total assessment value of statutory exemptions in the City was \$5.5 billion. This represents \$54.9 million in municipal property tax revenue that the City cannot collect on.

Permissive exemptions are authorized by subsections 262(3) and (4) of *The Cities Act*. They are a tool available to Council to support organizations that own or lease property, provide a public benefit and further Council's vision for the benefit of Regina residents. Permissive exemptions currently granted by Council fall into five categories. Table 19 identifies and describes the Permissive Property Tax Exemptions, the 2021 assessment value and the forgone municipal tax for each category (the latest available data).

2022 Permissive Property Tax Exemptions

Permissive Property Tax Exemptions			
Category (\$000s)	Description	Exempt Assessed Value	Foregone Municipal Tax
Heritage Properties	For properties that qualify under the Heritage Incentive Policy.	\$25,719	\$223
Housing Properties	For properties that qualify under the Housing Incentives Policy.	\$323,025	\$2,299
Boundary Alteration Properties	For properties that qualify under the boundary alteration tax mitigation principles and tools approved by Council in 2013.	\$27,502	\$208
Non-profit and Charitable Organizations*	For non-profit and charitable organizations, usually associated with a charitable, cultural or philanthropic cause.	\$132,504	\$1,366
Economic	Regina Airport Exemption	\$30,003	\$311
Total		\$538,753	\$4,407

TABLE 19 *INCLUDES LICENCED OWNER-OCCUPIED CHILDCARE CENTRES

Fees & Charges

Revenue Category	2021	2022	2022	2023			2024		
	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Landfill Fees	13,842	16,475	13,441	15,200	(1,275)	(7.7%)	14,215	(985)	(6.5%)
Transit & Paratransit Fees	6,390	9,342	9,105	11,887	2,545	27.2%	11,924	37	0.3%
Recycling Revenues	6,709	7,141	7,016	7,141	-	0.0%	7,141	-	0.0%
Administrative Revenues	14,179	10,589	13,813	10,796	207	2.0%	11,364	568	5.3%
Facilities Revenues	6,515	7,309	7,856	7,456	147	2.0%	7,298	(158)	(2.1%)
Community Services Program & Operating Revenue	5,691	7,656	7,661	8,569	913	11.9%	8,569	-	0.0%
Land Sales	12,682	3,503	19,732	11,503	8,000	228.4%	11,503	-	0.0%
Golf Course Fees	3,944	2,898	3,535	2,948	50	1.7%	2,948	-	0.0%
Building Permit Fees	3,036	2,900	3,200	2,900	-	0.0%	2,900	-	0.0%
Property Rentals	92	2,676	2,175	2,676	-	0.0%	2,676	-	0.0%
Parking Fees	1,098	1,701	1,361	2,109	408	24.0%	2,109	-	0.0%
Cemetery Fees	1,605	1,203	1,499	1,251	48	4.0%	1,301	50	4.0%
Fire Suppression Fees	961	1,015	1,009	1,015	-	0.0%	1,015	-	0.0%
Towing, Auction & Salvage Revenues	630	593	1,618	593	-	0.0%	593	-	0.0%
Development Revenue	486	368	306	368	-	0.0%	368	-	0.0%
Total	77,860	75,369	93,327	86,412	11,043	14.7%	85,924	(488)	(0.6%)

TABLE 20

Landfill Fees

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

The 2023 Budget projection for landfill fees is \$15.2 million; a decrease of \$1.3 million from 2022. The decrease is related to reduction in waste tonnage received at the landfill due to increased competition from regional landfills and general increased diversion of waste away from the landfill.

The 2024 Budget projection for landfill fees is \$14.2 million; a decrease of \$1.0 million from 2023. The decrease is related to reduction in waste tonnage received at the landfill due to increased competition from regional landfills and general increased diversion of waste away from the landfill.

Transit & Paratransit Fees

Transit revenue includes U-Pass, cash fares, ticket and pass sales for both transit and paratransit services.

Fare type	2022	2023	2024
Adult 31-day pass	\$88	\$88	\$88
Youth 31-day pass	\$64	\$64	\$64
20 Rides adult pass	\$55	\$55	\$55
20 Rides youth pass	\$46	\$46	\$46
Senior 31-day pass	\$30	\$30	\$30

TABLE 21

The 2023 Budget projects revenue of \$11.9 million from transit fees and charges; an increase of \$2.5 million from 2022. The increase is due primarily to a return to pre-COVID-19 transit levels plus a small increase is due to the expansion of services for transit on demand.

The 2024 Budget projects revenue of \$11.9 million from transit fees and charges; an increase of \$37,000 from 2023. This small increase is due to the annualization of the Transit on Demand service.

Recycling Revenue

Recycling services are provided through a third-party company. The City receives a 25 per cent share of revenues earned from the sale of the recyclable materials. The City also receives funding from Multi-Material Stewardship Western to offset a portion of the costs associated for providing a recycling program within the City.

The 2023 Budget projects revenue of \$7.1 million from recycling fees; the same as 2022. The recycling fee rate has remained the same since 2013 at \$91.25 per year per household and it is charged to residents through their Utility bill.

The 2024 Budget projects revenue of \$7.1 million from recycling fees; the same as 2023.

Administrative Revenue

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

The 2023 Budget projects revenue of \$10.8 million; an increase of \$0.2 million over 2022. The increase is related to a reallocation of \$0.1 million Buffalo Pound Water Administration Fees.

The 2024 Budget projects revenue of \$11.4 million; a \$0.6 million increase over 2023. The increase is related to a one-time increase of revenue to support the 2024 Municipal Election.

Facilities Revenue

Facilities revenue is collected from City-owned facilities for property rentals, employee paid parking and any other operating agreements that the City has with its partners.

The 2023 Budget projects \$7.5 million; a \$0.2 million increase from 2022 due to an increase in the facility fee collected at Mosaic Stadium.

The 2024 Budget projects \$7.3 million; a \$0.2 million decrease from 2023 due to a decrease in the facility fee collected at Mosaic Stadium. The decrease is to align projected Roughrider attendance with projected CFL average attendance.

Community Services Program and Operating Revenue

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

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

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

The 2023 Budget projects revenue of \$8.6 million; an increase of \$0.9 million over 2022. This is primarily from a return to pre-COVID-19 levels and from the opening of Wascana Pool and expansion of hours at other pools for 2023.

The 2024 Budget projects revenue of \$8.6 million; the same as 2023.

Land Sales

Land sales are from sales of City owned or City developed properties. Actual land sales can vary significantly from year to year depending on the economic conditions in the City.

The 2023 Budget projects \$11.5 million; an increase of \$8.0 million over the 2022 Budget. The increase is to align budget with the five-year average for land sales.

The 2024 Budget projects \$11.5 million; no change from 2023.

Golf Course Fees

Western Golf Management (WGM) is under contract with the City of Regina to operate the Tor Hill and Murray golf courses and the Joanne Goulet and Lakeview Par 3 golf courses. The City receives an annual base fee from WGM, along with a percentage of green fees collected. The percentage of green fees varies by course. Under the new agreement signed in 2022, a new revenue stream was created whereby the City receives a percentage of total sales of golf cart rentals and driving range sales resulting in additional revenue of \$50,000 per year. The vendor will assume sole responsibility of daily cleaning of all club houses, resulting in annual savings of \$0.1 million.

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

The 2023 Budget projects revenue of \$2.9 million; and increase of \$50,000 over 2022.

The 2024 Budget projects revenue of \$2.9 million; the same as 2023.

Building Permit Fees

Building Permit Fees are established based on the principle of 100 per cent cost recovery for all fee-for-service activities.

The 2023 Budget projects revenue of \$2.9 million from building permits; same as 2022.

The 2024 Budget projects revenue of \$2.9 million from building permits; same as 2023.

Property Rentals

Property rentals or lease are derived from rental of City owned properties. Prior to 2022 the revenues from these activities and the related costs were recognized in the Costing Fund.

The 2023 Budget projects \$2.7 million in property rental revenue. This is the same as 2022.

The 2024 Budget projects \$2.7 million in property rental revenue. This is the same as 2023.

Parking Fees

Most of the projected revenue is related to public parking meter revenue but also includes residential parking permits, taxi stand permits, and fees paid by City employees for parking spots. The rate for public parking meters is \$2 per hour, which is consistent with meter rates in other Canadian cities and off-street parking costs in the downtown.

The 2023 Budget projects revenue of \$2.1 million in parking fees; an increase of \$0.4 million over 2022. This is due to a return to pre-COVID-19 levels.

The 2024 Budget projects revenue of \$2.1 million in parking fees; the same as 2023.

Cemetery Fees

The City operates two cemeteries - Regina Cemetery and Riverside Memorial Park Cemetery. Both are funded through the self-sustaining Cemetery Reserve, though large capital costs are sometimes funded by the mill rate. Cemetery fees offset operating expenses and costs to restore existing infrastructure while providing capital funding to develop new interment options.

The 2023 Budget projects revenue of \$1.3 million; and increase of \$48,000 over 2022. This is due to a 4% fee increase for 2023 approved by Council in 2022.

The 2024 Budget projects revenue of \$1.3 million; and increase of \$50,000 over 2023. This is due to a 4% fee increase for 2024 approved by Council in 2022.

Fire Suppression Fees

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

The 2023 Budget projects revenue of \$1.0 million from fire suppression service; the same as 2022.

The 2024 Budget projects revenue of \$1.0 million from fire suppression service; the same as 2023.

Towing, Auction and Salvage Revenue

This revenue is derived from the towing and auction/salvage activities of the City.

The 2023 Budget projects revenue of \$0.6 million; the same as 2022.

The 2023 Budget projects revenue of \$0.6 million; the same as 2023.

Development Revenues

Development fees are established based on the principle of 100% cost recovery for all fee-for-service activities

2023 development fee revenue is projected to be \$0.4 million: the same as 2022.

2024 development fee revenue is projected to be \$0.4 million: the same as 2023.

Other Revenues

Revenue Category	2021	2022	2022	2023			2024		
	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Electrical Distribution Revenue	30,338	30,400	31,150	32,120	1,720	5.7%	33,430	1,310	4.1%
Water Works Revenue	18,229	18,791	18,791	19,811	1,020	5.4%	20,834	1,023	5.2%
Investment Income	2,968	9,600	9,586	9,600	-	0.0%	9,600	-	0.0%
Gas Distribution Revenue	6,138	5,400	6,580	7,005	1,605	29.7%	8,595	1,590	22.7%
Tax Penalty Revenues	5,241	4,750	5,700	4,750	-	0.0%	4,750	-	0.0%
Claims Revenues	462	564	579	634	70	12.4%	634	-	0.0%
Total	63,376	69,505	72,386	73,920	4,415	6.4%	77,843	3,923	5.3%

TABLE 22

Electrical Distribution Revenue (SaskPower)

The Electrical Distribution Revenue represents SaskPower's 10 per cent surcharge on electricity sales.

The projected revenue for 2023 is \$32.1 million; an increase of \$1.7 million over 2022. Increases to SaskPower revenues as a result of rate hikes and the carbon tax increase result in higher payouts to the City of Regina surcharge on electricity sales.

The projected revenue for 2024 is \$33.4 million; an increase of \$1.3 million over 2023. Increases to SaskPower revenues as a result of rate hikes and the carbon tax increase result in higher payouts to the City of Regina surcharge on electricity sales.

Water Works Revenue

Water Works Revenue includes an access fee paid to the General Fund, a proportionate share of the Goods and Services Tax (GST) rebate and a Utility administration charge – an approximate measure of corporate administration costs attributable to the Utility.

The 2023 Budget projects revenue of \$19.8 million from Water Works; an increase of \$1.0 million from 2022. The Utility Administration charge is based on the prior year's utility revenue and is adjusted because of changes to Utility Revenues on an annual basis.

The 2024 Budget projects revenue of \$20.8 million from Water Works; an increase of \$1.0 million from 2023.

Investment Income

This is a combination of earnings on daily bank balances, short-term investments in money market funds and revenue from funds held in a long-term bond fund. Investments are made in accordance with the City's Investment Policy.

The projected revenue for 2023 is \$9.6 million; the same as 2022.

The projected revenue for 2024 is \$9.6 million; the same as 2023.

Gas Distribution Revenue (SaskEnergy)

The Gas Distribution Revenue represents SaskEnergy's 5 per cent surcharge on gas sales.

The projected revenue for 2023 is \$7.0 million; an increase of \$1.6 million over 2022. Increases to SaskEnergy revenues as a result of rate hikes result in higher payouts to the City of Regina surcharge on energy sales.

The projected revenue for 2024 is \$8.6 million; an increase of \$1.6 million over 2023. Increases to SaskEnergy revenues as a result of rate hikes result in higher payouts to the City of Regina surcharge on energy sales.

Tax Penalty Revenue

A late payment penalty of 1.50 per cent per month is applied to accounts with outstanding balances after the tax deadline (June 30th). Penalties do not apply to owners who participate in the Tax Installment Payment Plan Service (TIPPS) program. After December 31st, unpaid property taxes will be declared in arrears and will be subject to penalties of 1.75 per cent per month. On January 26, 2022, in Response to COVID-19 Property Tax Relief Requests, Council approved the implementation of an arrears payment plan, where owners with properties in arrears would be eligible to enter a payment plan, where they would repay outstanding taxes from previous and current years at a reduced penalty rate of 0.75 per cent compounded monthly.

The projected revenue for 2023 is \$4.8 million; the same as 2022.

The projected revenue for 2024 is \$4.8 million; the same as 2023.

Claims Revenue

Claims revenue is for insurance claims collected by the City and refunds to the city for premiums paid on behalf of related parties.

The projected revenue for 2023 is \$0.6 million; a decrease of \$70,000 over 2022.

The projected revenue for 2024 is \$0.6 million; the same as 2023.

Government Grants

Revenue Category	2021	2022	2022	2023			2024		
	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Municipal Revenue Sharing Grant	42,997	40,896	40,978	46,496	5,600	13.7%	48,526	2,030	4.4%
Multi-Material Stewardship Western Grant	2,425	2,204	3,110	2,949	745	33.8%	2,949	-	0.0%
Sask Sport - Mosaic Stadium Lease	2,129	2,116	2,114	2,106	(10)	(0.5%)	2,106	-	0.0%
Paratransit Grant	1,235	1,100	1,150	1,100	-	0.0%	1,100	-	0.0%
Transit Grant	326	635	400	635	-	0.0%	635	-	0.0%
Urban Highway Connector Program	634	440	443	440	-	0.0%	440	-	0.0%
Sask Lotteries Community Grant Program	340	305	305	340	35	11.5%	340	-	0.0%
Total	50,086	47,696	48,500	54,066	6,370	13.4%	56,096	2,030	3.8%

TABLE 23

Municipal Revenue Sharing Grant (MRS)

The Saskatchewan Government provides an annual grant to municipalities that is a portion of the revenues generated by the Provincial Sales Tax (PST). The program grants funds to municipalities across the province according to a formula. The amount in the 2023 Budget is based on the 2021/2022 PST levels. MRS revenues are expected to recover as the economy recovers from the COVID-19 pandemic.

In 2023, the City anticipates a Revenue Sharing Grant of \$46.5 million; an increase of \$5.6 million over 2022. The increase is a result of the recovery of the provincial economy from the COVID-19 pandemic & normal increases in the economy. The MRS Grant is based on the amount of PST collected and with the recovery from the COVID-19 pandemic that amount has increased. In addition, the expansion of the PST also increases the funding available for distribution to municipalities through the MRS Grant.

In 2024, the City anticipates a Revenue Sharing Grant of \$48.5 million; an increase of \$2.0 million over 2023. The increase is a result of growth of the Saskatchewan economy overall.

Multi-Material Stewardship Western Grant (MMSW)

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

The projected funding for 2023 is \$2.9 million; an increase of \$0.7 million over 2022. The 2023 increase is as a result of \$9.75 increase per household in stewardship funding from MMSW Grant for the recycling service.

The projected funding for 2024 is \$2.9 million; the same as 2023.

Sask Sport – Mosaic Stadium Lease

The City receives \$2.1 million from Sask Sport for the lease of Mosaic Stadium. As per the lease agreement, the total amount paid by Sask Sport is \$2.5 million, the remaining \$0.4 million being recorded as Fees & Charges.

Paratransit Grant

Paratransit receives operating and capital grants from the Government of Saskatchewan's Municipal Transit Assistance for People with Disabilities program. The grant is performance-based with the level of funding linked to the number of trips.

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

The provincial Paratransit Operating Grant is projected to be \$1.1 million in 2023; the same as 2022.

The provincial Paratransit Operating Grant is projected to be \$1.1 million in 2024; the same as 2023.

Transit Grant

The Transit Grant Program is an agreement between the City of Regina and the Government of Saskatchewan to provide monthly bus passes at reduced rates for eligible clients and their families. Eligibility is determined based on inclusion in one of the following programs:

- Saskatchewan Assistance Program
- Saskatchewan Assured Income for Disability
- Transitional Employment Allowance
- Provincial Training Allowance
- Saskatchewan Employment Supplement

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

For 2023, the Transit Grant is projected to be \$0.6 million; the same as 2022.

For 2024, the Transit Grant is projected to be \$0.6 million; the same as 2023.

Urban Highway Connector Program

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

In the initial stages of the program, maintenance needs were discussed with the Ministry to determine the funding levels.

The total operating and maintenance grant for 2023 is \$0.4 million. This is the same level as 2022.

The total operating and maintenance grant for 2024 is \$0.4 million. This is the same level as 2023.

Saskatchewan Lotteries Community Grant Program

The Saskatchewan Lotteries Community Grant Program assists in the development of sport, culture and recreation programs by providing funds to non-profit community organizations that are operated by volunteers. The City administers the grant on behalf of Saskatchewan Lotteries.

The projected funding level for 2023 is \$0.3 million; the \$35,000 increase is an adjustment to align the budget with actuals for 2023.

The projected funding level for 2024 is \$0.3 million; the same as 2023.

Licences, Levies & Fines

Revenue Category	2021	2022	2022	2023			2024		
	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Traffic Violation Fines	3,208	3,300	3,300	3,300	-	0.0%	3,300	-	0.0%
Paved & Gravel Alleys Levy	5,162	5,163	5,170	5,169	6	0.1%	5,169	-	0.0%
Parking Ticket Fines	1,415	2,027	1,512	2,199	172	8.5%	2,199	-	0.0%
Business Licences	665	773	682	773	-	0.0%	773	-	0.0%
Animal Licensing	296	421	290	421	-	0.0%	421	-	0.0%
Taxi Licences	170	140	208	600	460	328.6%	600	-	0.0%
Amusement Tax	219	505	471	325	(180)	(35.6%)	-	(325)	(100.0%)
Animal Fines Revenues	10	82	10	82	-	0.0%	82	-	0.0%
Urban Reserve Service Agreement Fees	78	65	88	65	-	0.0%	65	-	0.0%
Impound Fees	6	20	7	20	-	0.0%	20	-	0.0%
NSF Service Charge	13	20	16	20	-	0.0%	20	-	0.0%
Fire Bylaw Violation Fines	1	15	2	1	(14)	(93.3%)	1	-	0.0%
Total	11,243	12,531	11,756	12,975	444	3.5%	12,650	(325)	(2.5%)

TABLE 24

Traffic Violation Fines

Court fines are received either through the municipal court or through traffic violations that result in payment through the provincial court system. The Regina Police Service issues tickets for infractions of *The Traffic Safety Act* and *The Traffic Bylaw, No. 9900*.

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

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

The 2023 Budget projects revenue of \$3.3 million from court fines; no change from the 2022 Budget.

The 2024 Budget projects revenue of \$3.3 million from court fines; no change from the 2023 Budget.

Paved & Gravel Alleys Levy

Funding for maintenance and reconstruction of alleys is derived from a Gravel and Paved Alley Special Tax levied pursuant to section 275 of *The Cities Act*. It is levied against all properties that abut an alley and is billed in conjunction with property taxes.

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

The rate for 2023 & 2024 is consistent with the direction adopted by City Council to ensure the alley inventory is maintained at an acceptable and sustainable condition. The standard is the provision of a 30-

year reconstruction cycle in paved alleys and a 10-year systematic gravel refreshment cycle in gravel alleys. There is no rate change for 2023 therefore the increase is due to growth in amount of alleys.

The 2023 Budget projects revenue of \$5.2 million from the tax levy; no change from the 2022 Budget.

The 2024 Budget projects revenue of \$5.2 million from the tax levy; no change from the 2023 Budget.

Parking Ticket Fines

Fines and regulations for parking tickets are established in *The Regina Traffic Bylaw, No. 9900*.

The 2023 Budget projects revenue of \$2.2 million from parking tickets fines; an increase of \$0.2 million over 2022 Budget. This is due to a return to pre-COVID-19 levels.

The 2024 Budget projects revenue of \$2.2 million from parking tickets fines; the same as the 2023 Budget.

Business Licences

Approximately 3,300 licences are issued annually; 95 per cent to residents and 5 per cent to non-residents. There are two categories of business licences - Resident Business Licence fee of \$225 and Non-Resident Business Licence fee of \$450.

The 2023 Budget projects revenue of \$0.8 million from business licences; no change from 2022 Budget.

The 2024 Budget projects revenue of \$0.8 million from business licences; no change from 2023 Budget.

Animal Licensing

The Regina Animal Bylaw, 2000 governs the licensing of animals within the City.

The 2023 Budget projects revenue of \$0.4 million from animal licensing; no change from the 2022 Budget.

The 2024 Budget projects revenue of \$0.4 million from animal licensing; no change from the 2023 Budget.

Taxi Licences

Taxicab owners pay an annual licence fee of \$375 for regular, temporary, seasonal and accessible taxi operations. These fees are governed by *The Taxi Bylaw, 1994*. Rideshare fees are determined by the size of the fleet and the number of trips provided. The collection of fees are governed by *the Vehicle for Hire Bylaw*. All fees collected are used to administer and run the licensing program.

The 2023 Budget projects revenue of \$0.6 million from taxi & ridesharing licences; a \$0.5 million increase over 2022 Budget. This is a result of the expected implementation of a per ride charge to taxi and ridesharing rides to cover the cost of accessible taxi services in the City.

The 2024 Budget projects revenue of \$0.6 million from taxi & ridesharing licences; no change from the 2023 Budget.

Amusement Tax

To Sept 30, 2022	Oct 1, 2022 to Dec 31, 2023	2024 Rate
10%	5%	0%

TABLE 25

The authority for the Amusement Tax is Section 279 of *The Cities Act, 2003-102*. The *Amusement Tax Bylaw* establishes the rate and defines the nature of entertainment that is subject to the tax. The Amusement Tax is applicable to the sale of movie tickets, and equal to 10 per cent, with one-tenth of the amount collected going to the theatre as an administrative fee or commission for collecting the tax.

Council has reduced the Amusement Tax to 5 per cent effective October 1, 2022, and to 0 per cent effective January 1, 2024. The reduction was based on discussions with movie theatres in Regina.

The 2023 Budget projects revenue of \$0.3 million from the Amusement Tax; this is a \$0.2 million decrease from 2022. The decrease is a result of the expected recovery from COVID-19 (\$0.2 million) offset by a decrease in the rate from 10% to 5% (\$0.4 million).

The 2024 Budget projects revenue of \$0.0 million from the Amusement Tax; this is a \$0.3 million decrease from 2023. The decrease is a result of the elimination of the amusement tax for movie tickets.

Animal Fine Revenues

The Regina Animal Bylaw, 2009 governs the fines associated with animal control services, which are contracted by the City of Regina through the Regina Humane Society.

The 2023 Budget projects revenue of \$0.1 million from animal control and animal fines; no change from the 2022 Budget.

The 2024 Budget projects revenue of \$0.1 million from animal control and animal fines; no change from the 2023 Budget.

Urban Reserve Service Agreement Fees

The City of Regina collects fees as outlined in the Municipal Services and Compatibility Agreement signed by the City of Regina and First Nations.

The 2023 Budget projects revenue of \$65,000 from Urban Reserve Service Agreement Fees; no change from the 2022 Budget.

The 2024 Budget projects revenue of \$65,000 from Urban Reserve Service Agreement Fees; no change from the 2023 Budget.

Impound Fees

The Regina Animal Bylaw, 2009 governs the control of animals within the City of Regina.

The 2023 Budget projects revenue of \$20,000 from impound fees; no change from the 2022 Budget.

The 2024 Budget projects revenue of \$20,000 from impound fees; no change from the 2023 Budget.

NSF Service Charge

Returned payments are subject to a Non-Sufficient Funds (NSF) fee as outlined in *The Regina Administration Bylaw No. 2003-69*.

The 2023 Budget projects revenue of \$20,000 from NSF (non-sufficient funds) service charges; no change from the 2022 Budget.

The 2024 Budget projects revenue of \$20,000 from NSF (non-sufficient funds) service charges; no change from the 2023 Budget.

Fire Bylaw Violation Fines

These are fines issued for non-compliance with the regulations as set out in *The Regina Fire Bylaw, 2005-18*.

The 2023 Budget projects revenue of \$1,000 from fire bylaw violations; a reduction of \$14,000 from the 2023 Budget. Public education has led to improved behavior and fines have been greatly reduced as a result.

The 2024 Budget projects revenue of \$1,000 from fire bylaw violations; no change from the 2023 Budget.

Transfers from a Reserve

(\$000s)	2021	2022	2022	2023			2024		
Revenue Category	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Transfers from a Reserve	16,090	15,268	21,281	6,063	(9,205)	(60.3%)	6,332	269	4.4%
Total	16,090	15,268	21,281	6,063	(9,205)	(60.3%)	6,332	269	4.4%

TABLE 26

Transfers from a Reserve

Reserve transfers primarily include funds to cover the Housing Incentive Program (HIP - \$1.1 million in 2023), and transfers from the Planning & Sustainability Reserve to cover operating costs.

The projected revenue for 2023 is \$6.0 million; a decrease of \$9.2 million from 2022. The \$9.2 million decrease is related primarily to:

- Reduction of the transfer from reserves to cover COVID-19 costs from \$4.6 million in 2022 to \$0.0 million in 2023.
- Decrease in the transfer from reserves to cover one-time costs including:
 - transfer to fund the Safe Sidewalk program (\$1.2 million – Asset Revitalization Reserve) in 2022
 - transfer to fund the 2022 Grey Cup (\$1.0 million – General Fund Reserve).
 - transfer to offset the 2022 reduction in Municipal Revenue Sharing Revenue. (\$2.0 million)
- Decreases in on-gong transfers to reserves for the following items:
 - Reduction in the transfer to fund the Housing Incentive Program (\$0.7 million)

The projected revenue for 2024 is \$6.3 million; an increase of \$0.3 million over 2023. Changes to reserves transfers in 2024 include:

- Reduction of the transfer from reserves to Housing Incentive Program costs of \$0.7 million.
- A \$0.9 million increase to fund the 2024 Property Assessment (\$0.6 million) and the 2024 Municipal Election (\$0.3 million).

2023-24



General Operating Budget



Expenditure by Division

Expenditures by Division includes an increase of \$23.8 million for 2023 and \$16.1 million for 2024. This includes key initiatives listed on page 15. As all of the City's collective bargaining agreements were outstanding at the time the budget was developed, Division, Department, and Program budget lines do not include any increase related to cost of living adjustments. Rather a corporate provision for settlement of collective agreement has been included under corporate transactions on page 73.

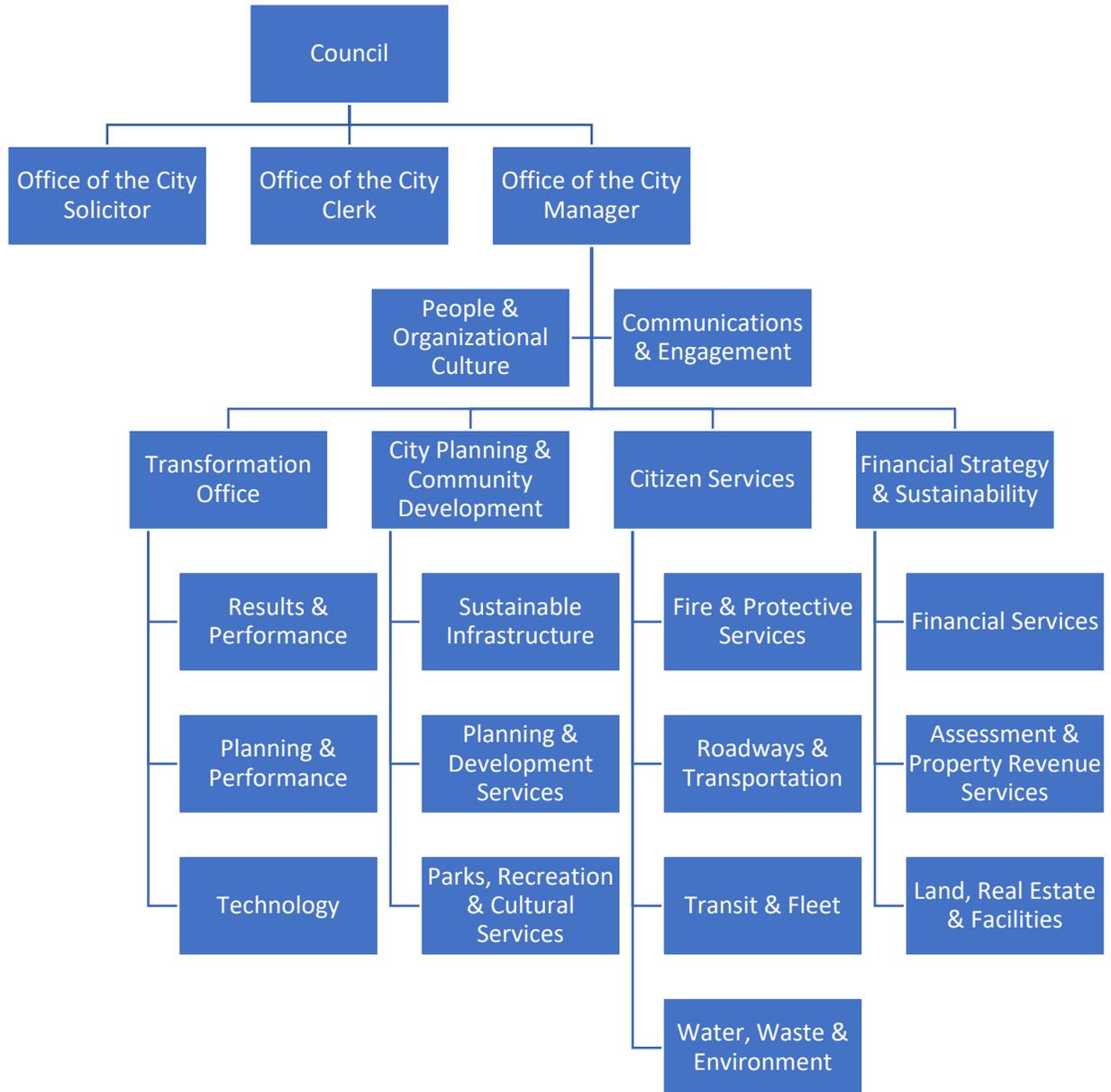
(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Mayor's Office and City Council	1,370	1,546	1,629	1,632	86	5.6%	1,654	22	1.3%
Community Investments	13,501	14,276	17,482	17,908	3,632	25.4%	18,208	300	1.7%
Officers of Council	24,678	26,684	27,999	27,574	890	3.3%	28,763	1,189	4.3%
Financial Strategy & Sustainability	109,008	106,912	116,200	120,594	13,682	12.8%	135,398	14,804	12.3%
City Planning & Community Development	63,139	70,453	66,811	71,422	969	1.4%	71,696	274	0.4%
Citizen Services	148,879	152,962	160,993	153,613	651	0.4%	154,168	555	0.4%
Transformation Office	14,836	15,842	14,983	17,277	1,435	9.1%	17,318	41	0.2%
Total Expense	375,411	388,675	406,097	410,020	21,345	5.5%	427,205	17,185	4.2%
Internal Transfers					-			-	
Officers of Council	638	923	923	923	-	0.0%	923	-	0.0%
Financial Strategy & Sustainability	7,417	3,010	7,972	5,986	2,976	98.9%	6,136	150	2.5%
City Planning & Community Development	2,590	1,611	4,925	1,858	247	15.3%	1,653	(205)	(11.0%)
Citizen Services	12,701	14,056	12,070	13,336	(720)	(5.1%)	12,260	(1,076)	(8.1%)
Total Internal Transfers	23,346	19,600	25,890	22,103	2,503	12.8%	20,972	(1,131)	(5.1%)
Total	398,757	408,275	431,987	432,123	23,848	5.8%	448,177	16,054	3.7%

TABLE 27

Organizational Chart

The City is responsible for delivery more than 60 services that residents rely on each day. These services are delivered in a variety of ways, led by nearly 3,000 employees for civic operations. Many services are also delivered in partnership with community organizations, such as sport, culture and recreation programs, and by third party service providers, such as Paratransit and the wastewater treatment plant.

The City's organizational structure is designed to support corporate planning and coordinated service delivery across all service areas.



Staff Complement (FTEs)

Salaries are a major component of the overall cost of operating the City. A breakdown of the number of Full-Time Equivalent (FTE) positions is provided in Table 28.

Division	2022	2023		2024			
	Total	Total	Change (#)	Change (%)	Total	Change (#)	Change (%)
Mayor's Office and City Council	5.0	5.0	-	0.0%	5.0	-	0.0%
Officers of Council	182.5	185.5	3.0	1.6%	186.3	0.8	0.4%
Financial Strategy & Sustainability	310.6	317.3	6.7	2.2%	318.3	1.0	0.3%
City Planning & Community Development	528.1	539.9	11.8	2.2%	542.3	2.4	0.4%
Citizen Services	1,178.8	1,185.9	7.1	0.6%	1,195.3	9.4	0.8%
Transformation Office	83.5	84.0	0.5	0.6%	84.0	-	0.0%
Total Civic	2,288.5	2,317.6	29.1	1.3%	2,331.2	13.6	0.6%
Regina Police Service	647.8	676.8	29.0	4.5%	689.8	13.0	1.9%
Total	2,936.3	2,994.4	58.1	2.0%	3,021.0	26.6	0.8%

TABLE 28

Detail of Net FTE Changes - Additions & Removals

2023		2024	
Description	FTEs	Description	FTEs
Civic			
Adapted Recreation	0.5	Southeast Fire Station Staffing	4.0
Efficiency Review (Data Resources)	2.0	Adapted Recreation	0.5
Customer Relationship Management Upgrade	1.0	Increased Parks Maintenance – New Assets/Initiatives	0.6
Sustainable Procurement Initiative	1.0	Winter City Strategy	2.1
Indigenous Procurement Initiative	1.0	Transit On-Demand	4.4
Internal Auditor Resources	1.0	Customer Relationship Management Upgrade	1.0
Property Tax and Utility Affordability Program	2.0	Vision Zero	1.0
Sustainable Energy & Adaptation	1.0		
Transit On-Demand	2.0		
Transit Master Plan – Transit Planning	1.0		
Debris Pickup	2.0		
Telematics	1.0		
Accessible Taxi Initiative	4.5		
New & Enhanced Traffic Control Program	1.0		
Wascana Pool Reopening	8.0		
Ballpark Restoration & Management	0.9		
Increased Parks Maintenance – New Assets/Initiatives	2.7		
Municipal Justice Building	1.0		
Parks Reductions	(4.5)		
2023 Civic Total	29.1	2024 Civic Total	13.6
Regina Police Service			
New FTEs	29.0	New FTEs	13.0
2023 Total	58.1	2024 Total	26.6

TABLE 29

In order to minimize the addition of new FTEs, administration reallocates existing FTEs between departments based on needs and as a result of organizational restructuring. New resources added to the 2023 & 2024 Budgets as a result of ongoing & new initiatives are detailed in Table 29

Mayor's Office and City Council

City Council is responsible for the governance of the City of Regina, subject to provincial legislation. Councillors are elected every four years in a municipal election; the last one took place on November 9, 2020. The Mayor is elected at large. The City of Regina uses a ward system for electing Councillors, and one Councillor is elected for each of the 10 wards to comprise the City.

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

- Office of the Mayor.
- City Council, including Councillors' remuneration, the Councillors' training, travel and communication allowances, and other costs directly related to City Council.

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Mayor's Office	620	780	863	837	57	7.3%	844	7	0.8%
City Council	750	766	766	795	29	3.8%	810	15	1.9%
Total Expenses	1,370	1,546	1,629	1,632	86	5.6%	1,654	22	1.3%

TABLE 30

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

Office of the Mayor - Provides support to the Mayor through the management of the decision-making processes of City Council, committees and quasi-judicial bodies, including staff to support the functioning of the Mayor's Office.

City Council – This budget includes City Councillors remuneration, training, travel & communications allowances, and other costs directly related to Council. City Council is supported administratively by the Clerk's Office.

Budget Highlights:

- 2023
 - The increase in the Office of the Mayor is related to salary increases per bylaw and minor adjustments to the non-salary portion of the budget.
 - The increase to the City Council is related to salary increases per bylaw. Additional consulting resources of \$100,000 have been included in the City Clerk's budget (page 63) to provide support to City Council (e.g., hiring Johnson Shoyama interns to support the role of City Council).
- 2024
 - The increase in the Office of the Mayor and City Council is related to salary increases per bylaw.

FTEs

	2022	2023			2024		
Department	Total	Total	Change (#)	Change (%)	Total	Change (#)	Change (%)
Departments							
Mayor's Office	5.0	5.0	0.0	0.0%	5.0	0.0	0.0%
Total	5.0	5.0	0.0	0.0%	5.0	0.0	0.0%

TABLE 31

Community Investments

The City funds and partners with non-profit organizations to deliver programs, projects and services that align with the City of Regina's priorities, have a clear community impact and respond to community needs.

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Community Investments Grants Program	4,691	4,831	4,715	4,987	156	3.2%	4,987	0	0.0%
Provincial Capital Commission (Wascana Authority)	2,719	2,719	2,719	2,719	0	0.0%	2,719	0	0.0%
Social & Cultural Development	1,675	2,710	1,360	2,710	0	0.0%	2,710	0	0.0%
Regina Exhibition Association Ltd (REAL)	400	1,100	1,100	2,010	910	82.7%	2,010	0	0.0%
Other Grants	1,878	406	5,078	1,807	1,401	345.1%	1,807	0	0.0%
Economic Development Regina (EDR)	2,048	2,185	2,185	1,695	(490)	(22.4%)	1,995	300	17.7%
Community Safety & Well-being (CSWB)	0	0	0	1,655	1,655	100.0%	1,655	0	0.0%
Events, Conventions & Trade Shows (ECT)	90	325	325	325	0	0.0%	325	0	0.0%
Total Expenses	13,501	14,276	17,482	17,908	3,632	25.4%	18,208	300	1.7%

TABLE 32

Community Investments Grants Program - Funding provided through the Community Investment Grants Program (CIGP) is designed to support the following priorities and objectives:

- Preserve and conserve Regina's intangible cultural heritage (e.g. languages, traditions, stories).
- Improve awareness and access to arts and cultural activity and resource (e.g. artistic practices, cultural spaces, cultural industries).
- Animate the City's public spaces.
- Reflect the cultural aspirations of Newcomers, First Nations, Métis and Inuit people.
- Strengthen the cultural community through meaningful partnerships between organizations.
- Support community to create collaborative strategies to address hunger and food security as well as access to housing.
- Strengthen development of safe neighborhoods through community activities and resources.
- Represent First Nations, Métis, Inuit people, new Canadians, residents with disabilities and citizens who are marginalized to build a welcoming and socially inclusive community.
- Increase accessibility to sport and recreation activities and resources, including sporting events and celebrations.
- Support community initiatives that address the recreation aspirations of our diverse community.
- Promote active and healthy lifestyles among children and youth.
- Encourage year-round use of open space.

- Support efforts by organizations that deliver programs, services and space that align with Truth & Reconciliation and Calls to Action.

Provincial Capital Commission (PCC – formerly Wascana Authority) – The city’s portion of funding for PCC. Funding for the PCC is a shared cost between the City of Regina, Province of Saskatchewan and the University of Regina.

Social and Cultural Development – This funding is primarily for the Housing Incentives Program (HIP) - \$2.5 million. The remaining \$210,000 is for Heritage Priority Housing Grants.

Regina Exhibition Association Ltd (REAL) – This funding represents the City’s grant to REAL. The increases are related to REAL taking on the Tourism portfolio from EDR.

Other Grants – This includes funding for a number of items including Humane Society, Intensification Incentives, Winter Strategy Initiatives, Economic Committee, Heritage Incentives, Community Based Organization Grants, Sports Facilities Grants, and Scholarships. The increase is primarily related to the Humane Society, Winter Strategy Initiatives, and Intensification Incentives.

Economic Development Regina (EDR) - This funding represents the City’s grant to EDR. EDR’s funding decreased by \$490,000 in 2023 as a result of the transfer of responsibilities of Tourism to REAL (\$910,000); offset by an increase in funding to address priorities identified by EDR to advance & support economic development of \$420,000 in 2023 and an additional \$300,000 in 2024.

Community Safety & Well-being (CSWB) – These funds support the newly established corporation called Community & Social Impact Regina Inc. (CSIR) that will address the items outlined in the CSWB Plan – Domestic Violence & Intimate Partner Violence, Community & Social Impact Regina Inc. (CSIR), Food Insecurity, Substance Use, Racism & Discrimination, Safety, and Service System. In the 2022 Budget the CSWB final structure was still under review. The 2022 Budget included primarily \$655,000 in funds to support the establishment of the CSWB and support CSWB related actions. Now that CSIR has been established this funding will be provided via a grant to the organization. The 2023 Budget includes an additional \$1.0 million in funding to bring the total grant for CSIR to \$1.655 million.

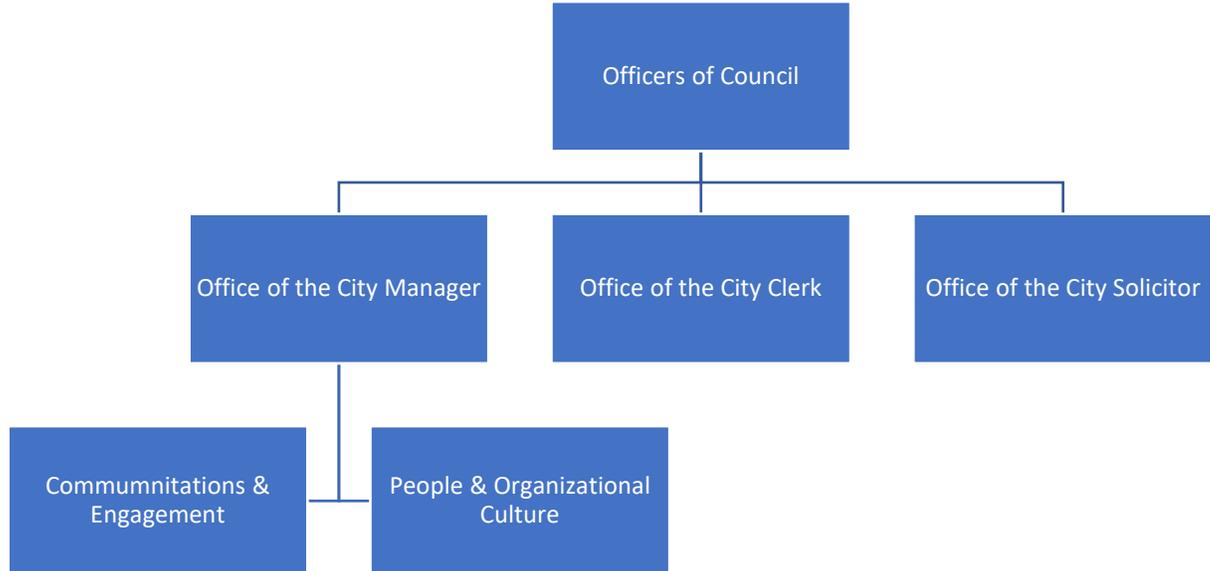
Events, Conventions & Trade Shows (ECT) – This is funding available to support larger events in the City such as World Junior Hockey Championships, Roar of the Rings, or other high-profile events looking to come to Regina.

2022 Achievements

The CIGP supported the core operating and programming of 30 cultural, sport and recreation, and social development organizations in 2022, and allocated approximately 212 separate grants, ranging in amounts from \$1,500 to \$308,000 for first time and recurring events, core operating programs and services in the community.

In 2022, 86 per cent of all applications received some level of grant funding and 59 per cent of all funds requested were approved.

Officers of Council



Division Overview

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

Office of the City Manager

- Administrative Lead of the City – Directly accountable and responsible to City Council, oversees the City's Executive Leadership Team.
- Development and Execution of Strategic Direction – Establishment of public and corporate policy to align and deliver on Council's vision and community priorities.
- Strategic Partnerships – Advances collaborative efforts and strengthens relationships with service and government partners to deliver high-quality services and programs.
- Strategic Innovation – Enables projects to drive efficiency, innovation and service level changes.

Indigenous Relations (part of Office of the City Manager)

- Director, Indigenous Relations – Provides leadership for the department, including business planning, operations management and reporting.
- Leadership and Support – Responsible for the development of an Indigenous Relations Strategy, provides executive level advice to the Mayor and Administration, monitors policy and platform developments from Indigenous leaders, federal, provincial and other municipal governments on Indigenous issues, including the City's continuing response to the Truth and Reconciliation Commission (TRC) Calls to Action, and the Missing and Murdered Indigenous Women and Girls (MMIWG) Calls to Justice.
- Relationship Management and Strategic Development – Identifies opportunities for the City Manager, Mayor and Executive Leadership Team to broaden and deepen relationships with Indigenous communities, political organizations, businesses and agencies. Collaborates with stakeholders to gather insight on specific issues and maintain relationships. Liaise with Reconciliation Regina as the City's appointed Board Representative.
- Research, Planning and Monitoring – Provides leadership and expertise to develop, enhance and implement effective municipal policies, programs, services and initiatives that proactively address the needs of the Indigenous community. Research and advise on emerging issues in public policy,

legislation, programs, trends, funding opportunities and directives that may impact the City's strategic Indigenous priorities.

Office of the City Clerk

- Committee Support – Provides support to City Council and individual Councillors through the management of the decision-making processes of City Council, committees and quasi-judicial bodies.
- Administration – Provides leadership for the department, including business planning, operations management and reporting. Also provides support to City Council.
- Corporate Information Governance – Manages all aspects of privacy protection and access to information, including processing access to information requests; coordinates the Open Government Program and manages the Open Data website.
- Elections Management – Provides election readiness and manages election operations.
- Corporate Memberships – Manages corporate memberships for organizations, such as Saskatchewan Urban Municipalities Association.

Office of the City Solicitor

- Legal Services – Provides full in-house legal services to the City of Regina and City Council supporting business operations and legal compliance. The Legal Services Branch prosecutes all bylaw offences in the Regina Municipal Bylaw Division of Provincial Court.
- Licensing – Provides business, animal and vehicle for hire licensing services, and animal control and impound services to enhance community safety and well-being, ensure compliance with land-use regulations and promote vibrant, inclusive neighbourhoods.
- Parking Services – Provides parking services to enhance the overall safety of the general public on the right of way by enforcing regulations related to public safety, traffic flow and community standards; manages parking meters, parking permits, neighborhood parking and accessible parking zone planning.
- Bylaw Enforcement – Responsible for working with residents and community groups to resolve issues through education and enforcement to achieve bylaw compliance; investigating property complaints; remedying issues of noncompliance (dispatching City crews or contracted personnel to clean up or repair properties); coordinating investigations with internal and external enforcement agencies.
- Insurance – Maintains a comprehensive insurance portfolio to protect the financial assets of the corporation, as well as to protect the corporation against losses related to liability arising out of all civic activities and operations.
- Risk Management – Provides risk management and insurance services and investigates all claims by and against the City of Regina.

Communications & Engagement

- Director, Communications & Engagement – Provides leadership for the department, including business planning, operations management and reporting.
- Strategic Communications – Provides strategic communications and public engagement expertise, issues management and media relations. Manages the official City of Regina social media platforms, websites, online Be Heard public engagement tool and intranet (CityConnect).
- Service Regina – Service Regina is the first point of contact for customer inquiries and requests for service. Service Regina operates the contact centre and provides City Hall ambassador and cashier services.
- Brand & Marketing – Builds and maintains the City's brand and reputation, promotes City services, programs, opportunities for public engagement and more.
- Sponsorship, Naming Rights and Advertising – Newly established in 2021, this program focuses on revenue generation, building relationships across the community and identifying business opportunities for corporate sponsorship and advertising.

People & Organizational Culture

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

- Client Services & Labour Relations – Oversees all client-facing service using a Business Partner model including training and development, performance management, labour relations and succession planning. Responsible for corporate program development such as corporate learning, performance management and the corporate employee recognition program. Provides leadership to the organization in the interpretation and application of the collective bargaining agreements and holds responsibility for the collective bargaining process.
- Employee Service Centre and Talent Acquisition – Responsible for payroll, benefits management, talent acquisition and Human Resource Information Management systems and analytics.
- Workplace Health & Safety – Provides leadership and direction regarding occupational health and safety, accommodations and return to work, including the corporate mental health strategy, and oversees the Family Assistance Program.

2023-2024 Investments to Advance Strategic Priorities

Community Safety and Well-being

Accessible Taxi Service

The accessible taxi service improvements initiative would support the City's community safety and well-being by introducing a central booking system and providing incentives for the accessible taxi industry aimed to improve accessible transportation options for persons with disabilities. The program would be a joint initiative involving Paratransit with a goal to increase transportation options and reduce wait-times for customers that rely on taxi and/or Paratransit services. Administration will be bringing a report to Council in 2023 to request approval of the program and development of the program is expected to occur in 2023 with implementation expected in 2024. The program requires a recommended 4.5 FTEs, \$120,000 for industry incentives and \$35,000 for system maintenance and advertising, and is intended to be cost neutral through accessible fees charged to vehicle for hire providers.

Realized and Anticipated Efficiencies

- Community safety and well-being was advanced by restructuring the Licensing branch to dedicate resources to actively enforce the City's various licensing programs. Licence issuance and bylaw compliance has increased, including 360 first-time licence holders issued midway through 2022. This promotes safer, more inclusive neighbourhoods.
- Implementation of software replacements began in late 2022 for Licensing and Parking Services, with the software expected to be in use in 2023. The updated software should provide greater online functionality for customers and process improvements for staff.
- Bylaw Enforcement has implemented new initiatives to increase efficiency and consistency:
 - A priority enforcement system, which will prioritize violations based on severity and impact to the community or risk to public safety
 - A zone enforcement model has also been implemented, which will ensure that lower priority concerns in specific neighbourhoods are still addressed while providing a focus to high priority concerns
 - Sidewalk Snow Removal was implemented January 1, 2022, to allow more accessibility and mobility for residents during the winter months.
 - Replacement of software, as a result of the forthcoming Customer Relationship Management project, will see the introduction of mobile access in the field resulting in an increase in enforcement efficiency.
- Risk Management procured the first Owner Controlled Insurance Program (OCIP) for the City of Regina for the Buffalo Pound Water Treatment Plant construction project. This resulted in a lower premium than anticipated from a contractor procured insurance program. Additional benefits of an OCIP are efficiencies in potential claim situations where it is the owner's claim rather than the contractor's which results in the owner having greater control.

- Buyouts occur when City departments complete work which impacts private property. Previously, the process involved the City Department and Risk Management negotiating settlements with each customer. A streamlined process was implemented in 2022 which eliminated Risk Management involvement, resulting in improved customer interaction and response time.

Division Summary by Department – Officers of Council

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Office of the City Manager	1,132	1,512	3,059	1,352	(160)	(10.6%)	1,355	3	0.2%
Office of the City Clerk	2,364	2,526	2,651	2,624	98	3.9%	3,657	1,033	39.4%
Office of the City Solicitor	10,577	11,496	11,537	12,243	747	6.5%	12,298	55	0.4%
People & Organizational Culture	6,739	6,611	6,150	6,569	(42)	(0.6%)	6,595	26	0.4%
Communications & Engagement	3,866	4,539	4,602	4,786	247	5.4%	4,858	72	1.5%
Total Expense	24,678	26,684	27,999	27,574	890	3.3%	28,763	1,189	4.3%
Internal Transfers									
Office of the City Clerk	168	161	161	161	0	0.0%	161	0	0.0%
Office of the City Solicitor	762	762	762	762	0	0.0%	762	0	0.0%
People & Organizational Culture	(292)	-	-	-	0	0.0%	-	0	0.0%
Total Internal Transfers	638	923	923	923	0	0.0%	923	0	0.0%
Total Expenses	25,316	27,607	28,922	28,497	890	3.2%	29,686	1,189	4.2%

TABLE 33

Budget Highlights:

Office of the City Manager

- 2023
 - The City Manager budget is reduced due to the removal of one-time costs in the 2022 Budget to host the FCM Conference of \$150,000.

Office of the City Clerk

- 2023
 - The increase to the City Clerk budget is related to consulting resources to provide increased support to City Council (e.g., hiring Johnson Shoyama interns to support the work of City Council) of \$100,000.

- 2024
 - The increase is related to cost for the 2024 Municipal Election

Office of the City Solicitor

- 2023
 - The increase of costs is related the anticipated introduction of the accessible taxi program (\$261,000), increases to the Regina Humane Society contract (\$221,000), and introduction of operating costs for City owned vehicles for Bylaw Services (\$140,000), alignment of insurance costs with actuals (\$92,000). The vehicles are being allocated from other areas of the City that were underutilized resulting in no new vehicle purchase costs to the City for this item.
- 2024
 - The increase is due to salary increases and increases to the Regina Humane Society contract.

People and Organizational Culture

- 2023
 - No adjustments to the proposed budget other than small reallocations.

Communications & Engagement

- 2023
 - The increase is related to the relocation of FTEs from other areas of City operations and an increase to support the Adapted Recreation Program.
- 2024
 - The increase is due to salary increases to support the Adapted Recreation Program.

FTEs

Department	2022	2023		2024			
	Total	Total	Change (#)	Change (%)	Total	Change (#)	Change (%)
Departments							
Office of the City Manager	4.0	4.0	0.0	0.0%	4.0	0.0	0.0%
Office of the City Clerk	20.0	20.0	0.0	0.0%	20.0	0.0	0.0%
Office of the City Solicitor	59.5	60.0	0.5	0.8%	60.0	0.0	0.0%
People & Organizational Culture	51.0	51.0	0.0	0.0%	51.0	0.0	0.0%
Communications & Engagement	48.0	50.5	2.5	5.2%	51.3	0.8	1.6%
Total	182.5	185.5	3.0	1.6%	186.3	0.8	0.4%

TABLE 34

Table 34 shows changes in FTEs at the department level for the City. Details of all new resources added to support new initiatives are detailed on page 52. All other changes on Table 34 are a result of organizational restructuring, reallocation of positions to other areas, or reduction to FTEs through efficiencies. The net impact of these changes across the organization does not result in any increase to FTEs for the City.

Office of the City Manager

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Activity	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Office of the City Manager	667	1,012	2,559	852	(160)	(15.8%)	855	3	0.4%
Strategic Innovation	465	500	500	500	0	0.0%	500	0	0.0%
Total Expenses	1,132	1,512	3,059	1,352	(160)	(10.6%)	1,355	3	0.2%

TABLE 35

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

Office of the City Manager - Development and execution of strategic direction, establishment of public and corporate policy to align and deliver on Council's Vision and the communities' priorities.

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

Office of the City Clerk

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Activity	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
City Clerk's Office Administration	1,162	1,272	1,321	1,367	95	7.5%	1,373	6	0.4%
Corporate Information Governance	902	922	927	925	3	0.3%	929	4	0.4%
Elections Management	52	84	152	84	0	0.0%	1,107	1,023	1,217.9%
Corporate Memberships	150	130	160	130	0	0.0%	130	0	0.0%
Committee Support	98	118	91	118	0	0.0%	118	0	0.0%
Total Expense	2,364	2,526	2,651	2,624	98	3.9%	3,657	1,033	39.4%
Internal Transfers									
Elections Management	168	161	161	161	0	0.0%	161	0	0.0%
Total Internal Transfers	168	161	161	161	0	0.0%	161	0	0.0%
Total Expenses	2,532	2,687	2,812	2,785	98	3.6%	3,818	1,033	37.1%

TABLE 36

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

City Clerk's Office Administration – Provides leadership for the department including business planning, operations management, and reporting. Also provides support to City Council.

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

Elections Management – Provides election readiness and manages election operations.

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

Committee Support – Funding for honorariums, conferences and other costs directly related to City Council.

Office of the City Solicitor

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Parking Services	2,136	2,567	2,260	2,562	(5)	(0.2%)	2,568	6	0.2%
Legal Services	2,226	2,287	2,757	2,341	54	2.4%	2,352	11	0.5%
Bylaw Enforcement	2,036	2,213	2,074	2,337	124	5.6%	2,347	10	0.4%
Insurance	1,841	2,103	1,983	2,195	92	4.4%	2,195	0	0.0%
Risk Management	223	242	243	242	0	0.0%	243	1	0.4%
Licensing Services	2,115	2,084	2,220	2,566	482	23.1%	2,593	27	1.1%
Total Expense	10,577	11,496	11,537	12,243	747	6.5%	12,298	55	0.4%
Internal Transfers									
Licensing Services	762	762	762	762	0	0.0%	762	0	0.0%
Total Internal Transfers	762	762	762	762	0	0.0%	762	0	0.0%
Total Expenses	11,339	12,258	12,299	13,005	747	6.1%	13,060	55	0.4%

TABLE 37

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

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

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

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

Insurance - Costs for insurance premiums for the City.

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

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

People & Organizational Culture

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
People & Organizational Culture Administration	633	523	380	497	(26)	(5.0%)	499	2	0.4%
Organizational Development	260	298	131	159	(139)	(46.6%)	159	0	0.0%
Client Services & Labour Relations	2,417	2,643	2,580	2,663	20	0.8%	2,673	10	0.4%
Employee Service Centre & Talent Acquisition	1,697	1,508	1,488	1,573	65	4.3%	1,581	8	0.5%
Workplace Health & Safety	1,732	1,639	1,571	1,677	38	2.3%	1,683	6	0.4%
Total Expense	6,739	6,611	6,150	6,569	(42)	(0.6%)	6,595	26	0.4%
Internal Transfers									
Client Services & Labour Relations	(205)	-	-	-	0	0.0%	-	0	0.0%
Employee Service Centre & Talent Acquisition	(87)	-	-	-	0	0.0%	-	0	0.0%
Total Internal Transfers	(292)	-	-	-	0	0.0%	-	0	0.0%
Total Expenses	6,447	6,611	6,150	6,569	(42)	(0.6%)	6,595	26	0.4%

TABLE 38

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

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

Organizational Development – Consultation and methods to improve organizational effectiveness.

Client Services & Labour Relations - Oversees all client-facing service using a Business Partner model including training and development, performance management, labour relations, succession planning etc. Responsible for corporate program development such as corporate learning, performance management and the corporate employee recognition program. Provides leadership to the organization in the interpretation and application of the collective bargaining agreements and holds responsibility for the collective bargaining process.

Employee Service Centre & Talent Acquisition – One stop shop for employee life events from recruitment to retirement. Responsible for payroll, benefits management, talent acquisition and Human Resource Information Management systems and analytics,

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

Communications & Engagement

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Director, Communications & Engagement	1,688	2,115	2,229	2,484	369	17.4%	2,545	61	2.5%
Service Regina	1,441	1,456	1,441	1,263	(193)	(13.3%)	1,273	10	0.8%
Branding, Marketing & Communications	692	891	886	982	91	10.2%	983	1	0.1%
Interactive	45	77	46	57	(20)	(26.0%)	57	0	0.0%
Total Expenses	3,866	4,539	4,602	4,786	247	5.4%	4,858	72	1.5%

TABLE 39

Details on the responsibilities of the areas in the Communications & Engagement are listed below:

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

Strategic Communications – Provides strategic communications and public engagement expertise, issues management and media relations. Manages the official City of Regina social media platforms, websites, online Be Heard public engagement tool and intranet (CityConnect).

Service Regina – Service Regina is the first point of contact for customer inquiries and requests for service. Service Regina operates the contact centre and provides City Hall ambassador and cashier services.

Branding, Marketing and Communications - Builds and maintains the City's brand and reputation, promotes City services, programs, opportunities for public engagement and more.

Sponsorship, Naming Rights and Advertising – Program focuses on revenue generation, building relationships across the community and identifying business opportunities for corporate sponsorship and advertising.



Division Overview

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

Executive Director, Financial Strategy & Sustainability

- Executive Director, Financial Strategy & Sustainability – Provides leadership for the Division including business planning, operations management and reporting.
- Budget & Long-Term Financial Planning – Development of the annual budget and long-term financial planning for the City.
- Economic and Business Development – Manages key business relationships and related strategic work to support economic investment in Regina.
- Internal Auditor - Provides objective assurance, advisory and investigative services for the City.

Assessment & Property Revenue Services

- Property Assessment Services – Establishes and defends property assessment values, inspects properties.
- Property Revenue Services – Leads customer service for the Assessment & Property Revenue Services Department as well as the Financial Services Department and Corporate Budget. Sends tax, utility and sundry receivable notifications, collects property revenues including property, utility revenues and sundry revenues, maintains property ownership records and utility account information.
- Assessment & Property Revenue Systems – Leads major projects and system development, manages exemption programs and other programs in relation to property revenue services.
- Water Meter and Automated Meter Reading (AMR) Replacement – Continued work to upgrade, restore system reliability and reduce downtime costs.

Financial Services

- Financial Analysis & Support – Management reporting, business area support, forecasting, cash management and internal costing.
- Procurement – Leads procurement of all goods and services and ensuring compliance with laws, trade agreements and bylaws, contract management and procurement policy development.
- Public Accounting & Reporting – Financial compliance, external audit, external reporting and the annual report.

Land, Real Estate & Facilities

- Facilities Building Services – Provides support for corporate programs including employee parking, life safety programs, security, service contract management, property management, the corporate

furniture inventory management system and office and non-office (operational) space programming.
/Manages the electricity and natural gas costs for city facilities.

- Facilities Engineering – Oversees the capital planning and work scheduling for all facility renewal, repair and rehabilitation work that minimizes total lifecycle costs.
- Facilities Maintenance – Provides routine daily maintenance and preventative maintenance services in all civic buildings and structures.
- Facilities Operations – Provides the efficient day-to-day building activities that allow occupants/users to perform their intended function in a safe and comfortable environment. This includes housekeeping, general and technical equipment operation and building systems management.
- Land Development – Develops City owned lands for the benefit of the community.
- Real Estate - Manages City owned land for the strategic and financial benefit of the community.

2023-2024 Investments to Advance Strategic Priorities

Economic Prosperity:

Procurement

City procurement has a ripple effect that contributes to a prosperous local economy, a sustainable environment, and overall vibrancy and well-being in the community. Resources directed towards the implementation of a Sustainable Procurement Protocol and an Indigenous Procurement Policy in 2023 will result in increased awareness of and participation in City contracts that will contribute to a more diverse, strong and resilient business sector.

- The Indigenous Procurement Policy further advances the City's actions related to the *Truth & Reconciliation Commission: Call to Action #92* to ensure that Indigenous peoples have equitable access to jobs, training, and education opportunities in the corporate sector, and that Indigenous communities gain long-term sustainable benefits from economic development projects.

Economic & Business Development

The division has made advancements to the City's competitiveness strategy, facilitating business and economic growth opportunities, such as significant investment projects being undertaken by Viterra, Cargill and Federated Co-operatives Limited. These opportunities and the associated spin-offs to business will contribute to the economic prosperity of Regina.

The Land Development Master Plan (LDMP) is a fundamental document that will guide future decisions with respect to development of City land assets. Work within the LDMP includes undertakings of technical evaluations including servicing requirements, geotechnical assessments, environmental assessments, and conceptual land use alternatives, all of which will assist in the determination of projected revenues and expenditures related to the future development of City owned lands.

Environmental Sustainability:

Facility Upgrades

Investments are being made to ensure commitment to being a 100 per cent renewable city by 2050 and advancing the recently adopted Energy & Sustainability Framework. Future facility upgrades based on the recommendations from the Energy Monitoring & Optimization Infrastructure project will include increased alternative sources of energy and sustainable improvements to the City's infrastructure systems, mechanical and electrical systems and building envelope assemblies.

Sustainable Procurement

The Sustainable Procurement Protocol supports the goals in the Energy & Sustainability Framework and will help increase community participation by awarding community benefit points to suppliers that employ environmental practices or policies.

Community Safety and Well-being:

Affordability Programs

Council approved the development of three affordability programs to support low-income seniors and low-income people with disabilities to be implemented January 2023. The programs are designed to address the issue of affordability for citizens by providing benefits directly to the recipients.

1. High-Efficiency Water Retrofits program – reduces water usage by installing high-efficiency toilets, faucets, showerheads and faucet aerators.
2. Water Utility Rebate program – reduces utility charges through a daily rebate of \$0.66 or \$1.32 (depending on household income)
3. Low-Income Municipal Property Tax Deferral program – reduces shelter costs by annually allowing customers to defer a portion of their municipal property taxes.

Vibrant Community:

Infrastructure Projects

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

Work continues on the Dewdney Avenue corridor rehabilitation project, transforming the current state into a desirable landscaped roadway with new multi-modal amenities that will meet future needs of the neighbourhood and help support a vibrant community.

Also in 2023, Facilities will complete work on significant projects such as the Regina Police Campus and Municipal Justice Building Neighbourhood Centre.

Operational Excellence:

Internal Audit

The City has established an Internal Audit function which will report into City Council. As this area grows, an additional investment of \$224,000 is included in this budget to engage external consulting services and build a team to support the work of the City's internal auditor.

Tax & Assessment

The Tax & Assessment System modernization project will increase customer and user experiences for property owners and City staff by capitalizing on new technologies to implement improved processes and services. Improvements identified in the review of assessment data collections practices by the International Property Tax Institute will be implemented in modules to be completed late 2022 and 2023.

Water Meter and AMR Replacement

The City's water meters and Automated Meter Reading (AMR) system require upgrading to restore system reliability and reduce downtime costs. This project includes development, design installation and construction over multiple years.

Realized and Anticipated Efficiencies

- City Hall is in the process of having the ceiling tiles replaced on each floor. Normally, additional office space would be required to temporarily move staff to while their floor is being upgraded. Instead, with the ability to have staff work remotely from home, Facilities has been able to save \$88,000 from 2022 to 2023 by not leasing additional temporary space for the City Hall Ceiling Tile replacement project.
- Following the success at City Hall, the Public Works Yard has also moved to a daytime cleaning schedule, reducing utility requirements for after hour services. This change has reduced costs and supports sustainability goals.

- Real Estate removed an outstanding financial obligation valued at approximately \$6 million through the finalization of a land transaction which required the city to transfer certain lands to the Regina Board of Education for school purposes.
- Through the re-purposing of facilities in the Public Works Yard, as a result of new facilities being developed off-site, vehicles and equipment previously stored in Building C (Traffic Operations) were relocated into other facilities, avoiding costly ventilation improvements in Building C to permit the ongoing storage of those vehicles and equipment in that facility. It is estimated that a minimum of \$500,000 in capital improvements were avoided.
- Property Revenue Services continues to work towards consolidating processes between functional business areas in order to improve customer experience and reduce the need for multiple customer interactions. With the transition of accounts receivable to the department, FTEs allocated to the service were reduced, significantly reducing the cost to deliver the General Revenue service (- 56 per cent). Furthermore, 2021 began to see a focus on proactive collection activities, which resulted in reductions of average age of receivables and average days outstanding.
- In addition, the development of a new collections module reduced manual processing effort, processes and improved reporting and monitoring capability. This has provided more capacity (approximately 25 days per year) for Collection Officers to focus on more proactive collections practices and implementation of the Penalty Reduced Payment Plan which reduces the monthly arrears penalty for customers enrolled in an active payment plan.
- Concurrently, utility past due balance continues to trend down from COVID-19 levels as the area focuses on community-centric proactive collection practices. These efforts have reduced the past due amounts by amounts by approximately \$1.1 million since November of 2020.
- With the introduction of multi-year budgeting, it is anticipated there will be organizational savings in the second year (2024). These include saving staff time by focusing only on significant and/or important budget updates in the second year. There are also expected to be additional savings to be realized due to decreased printing and administration of the budget book.
- The Efficiency Review identified a significant opportunity for cost avoidance and savings by changing the way the City approaches procurement based on industry best practices.
 - One such opportunity is to analyze and consolidate low-value purchasing transactions. Potential solutions include implementing vendors of record, using a negotiated blanket order purchase program and moving to bulk buying. Early estimates show that by moving to a consolidated contract, savings between five to 10 per cent can be realized for each contract.
 - For new contracts or contracts that require renewal, the City's Procurement branch has taken advantage of the Negotiated Request for Proposal (NRFP) process. This process allows for the opportunity to negotiate favourable contract terms and has led to achieving higher value contracts. In 2022, the NRFP process and consolidation analysis has resulted in a one-time cost avoidance of \$1.3 million and annual cost savings of \$120,000, which will be reflected in the 2023-24 Budget.

Division Summary by Department – Financial Strategy & Sustainability

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Financial Strategy & Sustainability - Executive Director's Office	1,091	1,626	1,693	2,002	376	23.1%	2,010	8	0.4%
Financial Services	71,827	75,437	74,847	83,169	7,732	10.2%	97,602	14,433	17.4%
Land, Real Estate & Facilities	30,501	24,171	34,319	29,564	5,393	22.3%	29,647	83	0.3%
Assessment & Revenue Property Services	5,589	5,678	5,341	5,859	181	3.2%	6,139	280	4.8%
Total Expense	109,008	106,912	116,200	120,594	13,682	12.8%	135,398	14,804	12.3%
Internal Transfers									
Financial Services	6,861	15	15	15	-	0.0%	15	-	0.0%
Land, Real Estate & Facilities	492	2,931	7,893	5,757	2,826	96.4%	5,757	-	0.0%
Assessment & Revenue Property Services	64	64	64	214	150	234.4%	364	150	70.1%
Total Internal Transfers	7,417	3,010	7,972	5,986	2,976	98.9%	6,136	150	2.5%
Total Expenses	116,425	109,833	124,172	126,580	16,748	15.2%	141,534	14,954	11.8%

TABLE 40

Budget Highlights:

Financial Strategy & Sustainability - Executive Director's Office

- 2023
 - Increases relate to the reallocation of the Internal Auditor to this branch and additional resources to support the Internal Audit team.

Financial Services

- 2023
 - Increase relates to the increase to Current Contributions to fund the capital plan, the addition of resources to support the City's Indigenous Procurement and Sustainable Procurement initiatives and a corporate provision for salary increases related to the settlement of outstanding collective bargaining agreements.
- 2024
 - Increase relates to the increase to Current Contributions to fund the capital plan and a corporate provision for salary increases related to the settlement of outstanding collective bargaining agreements.

Land, Real Estate & Facilities

- 2023
 - The increase includes an adjustment to cost of goods sold to align with actuals for land sales (\$6.3 million), an increase in facilities costs related to the reopening of Wascana Pool (\$225,000) offset by a decrease in contracted facilities management costs to align with actuals (\$1.0 million).
- 2024
 - The increase is due to increased resources required for the implementation of the Renewable Regina 2050 initiative and Transit Shelter Improvements.

Assessment & Revenue Property Services

- 2023
 - The increase is related to increased resources required to support the introduction of the Property Tax and Water Affordability Program and the transfer of funds to the Intensification Levy Reserve (\$150,000).
- 2024
 - The increase is due to a one-time increase to undertake the legislatively required 2024 Property Reassessment.

FTEs

	2022	2023		2024			
Department	Total	Total	Change (#)	Change (%)	Total	Change (#)	Change (%)
Departments							
Financial Strategy & Sustainability - Executive Director's Office	11.0	13.0	2.0	18.2%	13.0	0.0	0.0%
Financial Services	73.9	73.9	0.0	0.0%	74.9	1.0	1.4%
Land, Real Estate & Facilities	158.7	161.4	2.7	1.7%	161.4	0.0	0.0%
Assessment & Revenue Property Services	67.0	69.0	2.0	3.4%	69.0	0.0	0.0%
Total	310.6	317.3	6.7	2.2%	318.3	1.0	0.3%

TABLE 41

Table 41 shows changes in FTEs at the department level for the City. Details of all new resources added to support new initiatives are detailed on page 52. All other changes on Table 41 are a result of organizational restructuring, reallocation of positions to other areas, or reduction to FTEs through efficiencies. The net impact of these changes across the organization does not result in any increase to FTEs for the City.

Executive Director, Financial Strategy & Sustainability

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Financial Strategy & Sustainability Administration	511	1,072	1,097	1,446	374	34.9%	1,452	6	0.4%
Budget & Long-Term Financial Planning	580	554	596	556	2	0.4%	558	2	0.4%
Total Expenses	1,091	1,626	1,693	2,002	376	23.1%	2,010	8	0.4%

TABLE 42

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

Executive Director, Financial Strategy & Sustainability- Provides leadership for the department including business planning, operations management, and reporting. The area also includes the following functions:

- Economic & Business Development – Manages key business relationships and related strategic work to support economic investment in Regina
- Internal Auditor - Provides objective assurance, advisory and investigative services for the City.

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

Financial Services

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Director, Financial Services	394	394	365	275	(119)	(30.2%)	276	1	0.4%
Financial Analysis & Support	2,062	2,132	2,117	2,132	-	0.0%	2,141	9	0.4%
Public Accounting & Reporting	2,119	2,443	2,421	2,465	22	0.9%	2,572	107	4.3%
Procurement & Supply Chain Management	1,970	1,998	2,081	2,246	248	12.4%	2,255	9	0.4%
Accounts Payable	545	649	593	655	6	0.9%	658	3	0.5%
Other Corporate Financial Transactions	64,737	67,821	67,270	75,396	7,575	11.2%	89,700	14,304	19.0%
Total Expense	71,827	75,437	74,847	83,169	7,732	10.2%	97,602	14,433	17.4%
Internal Transfers									
Director, Financial Services	84	15	15	15	-	0.0%	15	-	0.0%
Other Corporate Financial Transactions	6,777	-	-	-			-	-	-
Total Internal Transfers	6,861	15	15	15	-	0.0%	15	0	0.0%
Total Expenses	78,688	75,452	74,862	83,184	7,732	10.2%	97,617	14,433	17.4%

TABLE 43

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

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

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

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

Procurement & Supply Chain Management - Contract management, procurement compliance, tenders and procurement policy development.

Accounts Payable - Payment of vendors.

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

Land, Real Estate & Facilities

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Director, Land & Real Estate	-	2,163	1,109	459	(1,704)	(78.8%)	461	2	0.4%
Facilities Operations	5,916	6,589	6,070	6,647	58	0.9%	6,673	26	0.4%
Facilities Utilities	4,933	6,239	6,205	6,249	10	0.2%	6,249	-	0.0%
Facilities Management Services	3,160	3,779	3,378	3,539	(240)	(6.4%)	3,538	(1)	(0.0%)
Facilities Maintenance	3,195	3,469	3,635	3,718	249	7.2%	3,768	50	1.3%
Facilities Building Services	562	427	509	427	-	0.0%	427	-	0.0%
Real Estate, Land Development & Sales	12,735	1,505	13,413	8,525	7,020	466.4%	8,531	6	0.1%
Total Expense	30,501	24,171	34,319	29,564	5,393	22.3%	29,647	83	0.3%
Internal Transfers									
Facilities Building Services	492	628	476	628	-	0.0%	628	-	0.0%
Real Estate, Land Development & Sales	-	2,303	7,417	5,129	2,826	122.7%	5,129	-	0.0%
Total Internal Transfers	492	2,931	7,893	5,757	2,826	96.4%	5,757	-	0.0%
Total Expenses	30,993	27,102	42,212	35,321	8,219	30.3%	35,404	83	0.2%

TABLE 44

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

Director, Land & Real Estate – Provides leadership for the department including business planning, operations management, and reporting.

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

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

Facilities Management Services - Administration costs related to City facilities.

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

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

Real Estate, Land Development and Sales- Manages land for the strategic and financial benefit of the community, develops land for the benefit of the community and support the sale of city property.

Assessment & Property Revenue Services

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Director, Property Taxation	2,662	2,570	2,406	2,780	210	8.2%	3,047	267	9.6%
Utility Billing	386	454	398	316	(138)	(30.4%)	316	0	0.0%
Real Estate - City Owned Properties	31	31	34	31	0	0.0%	31	0	0.0%
Property Assessment (City Assessor)	2,510	2,623	2,503	2,732	109	4.2%	2,745	13	0.5%
Total Expense	5,589	5,678	5,341	5,859	181	3.2%	6,139	280	4.8%
Internal Transfers									
Property Taxation & Administration	64	64	64	214	150	234.4%	364	150	70.1%
Total Internal Transfers	64	64	64	214	150	234.4%	364	150	70.1%
Total Expenses	6,943	5,742	5,405	6,073	331	5.8%	6,503	430	7.1%

TABLE 45

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

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

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

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

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

City Planning & Community Development



Division Overview

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

Executive Director's Office

- Executive Director, City Planning & Community Development – Provides leadership for the division including business planning, operations management, and reporting.
- Divisional Business Support – Provides support in process improvement, performance data and analysis, supports the implementation and integration of corporate priorities.

Sustainable Infrastructure

- Director, Sustainable Infrastructure – Provides leadership for the department including business planning, operations management, and reporting.
- Corporate Asset Management – Creates and utilizes asset management plans, targets, data and planning and growth needs to analyze, prioritize, scope and budget for transportation and utility infrastructure projects. As well, supports and advances the organization's asset management maturity by advancing initiatives aligned with our asset management strategy.
- Geospatial Solutions – Manages the creation, maintenance and distribution of land information. Provides geomatics and geospatial technology expertise for data collection and analysis for land related information.
- Infrastructure Delivery – Leads planning and construction integration, drive efficiencies, and provides quality control management for public infrastructure projects to ensure quality work and minimize impacts to residents.
- Integrated Engineering Services – Uses data, modelling and other information to develop master plans, complete studies and identify conceptual options to address public works infrastructure issues related to growth, condition and function.
- Engineering Design Solutions – Advances projects by preparing preliminary designs, performing analysis of conceptual options, completing technical investigations, assembling land and conducting public consultation to scope corridor infrastructure solutions that will be designed and constructed.

Planning & Development Services

- Director, Planning & Development Services – Provides leadership for the department including business planning, operations management and reporting.
- Building Standards & Inspections – Administers and enforces the National Building Code to ensure healthy, safe and habitable buildings.
- City Planning – Provides planning services to support and guide growth and development.
- City Revitalization – Supports city development and revitalization efforts through incentives and programs.

- Partnerships & Permitting – Supports customer relationships, client services and manages end to end permitting processes.
- Servicing & Infrastructure Approval – Provides engineering services to implement infrastructure services for current and future residents.

Parks, Recreation & Cultural Services

- Director, Parks, Recreation & Cultural Services – Provides leadership for the department including stakeholder relations, business planning, operations management, and reporting.
- Community & Cultural Development – Advances initiatives that help deliver on the Regina Cultural Plan, provides oversight for cultural facilities & programs, supports community associations, and manages the community investment grant program.
- Community & Recreation Programs – Programs and operates indoor and outdoor pools, the Fieldhouse, and neighbourhood centres. Develops and executes plans to provide inclusive and accessible recreation and leisure experiences. Manages the recreation management system and customer service policies and programs for the Department's recreation, sport and culture facilities.
- Community Wellbeing – This year will see the movement of Community Well-being to its own interim department. This department will coordinate the City's role in implementing the Community Safety Well-Being Plan. Lead and support accessible and inclusion opportunities. Support social development, harm reduction, and Inclusive Recreation grants and manages the Permanent Supportive Housing Operating Grant agreements.
- Open Space Services – Provides forestry, pest control and horticultural services, and operates four City owned golf courses (Tor Hill, Murray, Joanne Goulet, Lakeview Par 3).
- Parks Maintenance & Cemeteries – Maintains and operates the two City owned Cemeteries (Regina & Riverside). Maintains open space, including parks, sports fields, ball diamonds, playgrounds and pathways.
- Planning & Partnerships – Implements the Recreation & Parks Master Plans. Provides landscape design services, coordination of department capital projects, develops partnership opportunities and supports community projects in indoor and outdoor spaces.
- Sport Facilities & Special Events – Supports service providers and community-based organizations to deliver sport, recreation and leisure opportunities at City owned indoor and outdoor ice arenas, outdoor athletic facilities, City Square and Mosaic Stadium.

2023-2024 Investments to Advance Strategic Priorities

Economic Prosperity

Major Corridor Projects (Saskatchewan Drive & Dewdney Avenue)

Roadway and utility infrastructure enhancements will provide economic growth opportunities by providing improved services to development areas and ensuring services are available for new developments. They will also enhance transportation amenities, improve lighting and enhance accessibility for all users.

Eastern Pressure Solution

Implementation of an Eastern Pressure Solution (EPS) will benefit existing neighborhoods by improving water pressure and maintaining levels of service within the primary pressure zone as intensification occurs. As new development occurs the EPS Project will ensure the City meets the required level of service up to a population of 310,000.

Environmental Sustainability

Regina Urban Forest Master Plan

A healthy urban forest and its benefits are a key component in carbon sequestration and avoidance at a local scale. The Master Plan will allow for the long-term planning of the forest as an asset and provide guidance on how to protect it. An investment of \$150,000 in 2024 will enable Administration to develop the Master Plan.

Community Safety and Well-being

Community Safety and Well-being (CSWB)

Across Canada, CSWB plans provide a strategy to align the work and resources of diverse sectors and agencies, ensuring coordinated prioritization of issues and interventions and improving the effectiveness of the response. An additional investment of \$1.0 million, plus \$655,000 from the 2022 Budget for a total of \$1.655 million annually, will fund initiatives that advance the CSWB Plan.

Adapted Recreation Plan

Implementation of the Adapted Recreation Plan advances two of its Foundational Commitments – Accessibility and Inclusion – and supports the City’s community safety & well-being. This includes an investment of \$258,000 in operational expenditures toward improving participation, communications and engagement related to accessible recreation. It also includes a capital investment of \$500,000 per year for five years to implement the results of the Rick Hanson Foundation accessibility audits

Accessibility Planning – Age Friendly City

To move forward with enhancing Regina as an Age Friendly City, an experienced consultant will be contracted to undertake an accessibility planning process, including local data collection, in-depth community engagement/consultation process, and ultimately the development of a local accessibility plan.

Vibrant Community

Intensification and Revitalization Incentive Programs

The Intensification Incentive Program will support new construction on vacant sites or additions to existing buildings within established built-up areas of Regina resulting in more residential units or an increase in floor area for commercial, institutional, office or mixed-use development. The Revitalization Incentive Program will support property and business owners with costs associated with exterior building improvements, building or fire code compliance improvements and the demolition and replacement of existing building with a new building of the same land use (i.e., “like for like”), contributing to revitalization, beautification and reinvestment of properties within established built-up areas of Regina. The 2023-2024 Budget includes an investment in annual grant funding of \$300,000 to support these intensification programs.

Winter City Strategy

Execution of the Winter City Strategy advances diversity, equity, inclusion and accessibility, and encourages year-round programs and services. Funding in 2023-24 will support: Frost Regina Long Term Funding Commitment (\$260,000), Winter Activation – safe pond skating pilot and increased winter programming (\$198,000) and Rick Hansen Skating Loop and Winter Hub (\$365,000).

Official Community Plan (OCP) 10-year Review

The OCP guides the physical, environmental, economic, social and cultural developments and provides long term city growth intentions. Within the OCP there is a requirement to review the Plan every five years to ensure that it remains current and relevant so it can effectively inform decision making towards achieving the Vision and Community Priorities. The OCP five-year review was initiated in 2018, and a project to advance the 10-year review is being planned to begin in 2023. This work is estimated to cost \$625,000 in 2023-2024.

Heritage Conservation Policy

The revised policy directs investment to the City’s cultural assets and historic places and seeks to leverage and expand funding, financial incentive programs and other conservation efforts. Grant funding of \$120,000 annually is included in the budget to support heritage conservation.

Community Clean-Up Program

In 2022, a Community Association Clean-Up Pilot Project was completed. The pilot provided funding and in-kind supports to 12 Community Associations (based on areas with the highest socio-economic need) to

assist with volunteer neighborhood clean-ups. The 2023-2024 Budget includes an additional investment of \$116,000 annually, the program will be expanded to 15 additional Community Associations.

Indoor Aquatics Facility (IAF) feasibility

The new Indoor Aquatics Facility (IAF) feasibility study was completed in mid-2022. The IAF feasibility study analyzed several project factors to determine the needs, impacts and considerations of a new IAF for the community. The feasibility study summarizes the work undertaken to understand the current and future needs, the range of options and implications, and the capital and operational costs. Public and stakeholder engagement identified a number of different aquatic, fitness and community priorities; this input was used to guide the creation of a recommendation to meet these varying needs.

The recommendation is to proceed with a new build option at a total project cost estimated at \$173 million. This study and its recommendation will be an input to the newly formed Catalyst Committee, which will develop a report by the end of 2022 to provide recommendations for coordination of several potential significant civic infrastructure projects.

Realized and Anticipated Efficiencies

- By moving operations to a 7-day work week, several efficiencies and improvements to services are being realized:
 - A 7-day work week pilot in the Irrigation work unit during winterizing and irrigation line blow outs aims to reduce rental costs for compressors and the amount of time required to winterize. Benefits and cost savings will be quantified once 2022's winterizing program has been completed.
 - The Forestry 7-day Service Initiative, which was piloted for 10 weeks during 2021, was expanded to 20 weeks for 2022 to increase the number of trees pruned within a year. Prior to the pilot programs, the five year average for the number of trees pruned annually was 8,867. Results from the pilot to October 2022 show that more than 10,250 trees were pruned in 2022 which is a single year record. Given the success of the initiative, 7-day service is planned to be implemented on an ongoing basis for 2023 and beyond.
 - Horticulture and Pest Control also implemented a 7-day service pilot for the 2022 season to increase response times following weather events. For the Horticulture work unit, this change in service resulted in 37,700 annual flowers being planted across the City in less than 28 days and reduced overtime by 25% compared to the previous season. For Pest Control, full 7-day service implementation began in July 2022. Labour cost comparisons for the two months prior to implementation and the two months after implementation show that overtime was reduced by more than 80% due to 7-day service delivery. Results indicate that with some further refinements on program delivery, 7-day service is worth pursuing further in 2023.
- Naturalizing parks can save costs due to reduced maintenance requirements. An example of this is a portion of Westhill park; the cost effectiveness of this naturalized area compared to a typical maintained area was analyzed and as of the end of August \$7,000 has been saved. Savings will continue to be analyzed until the end of the 2022 season.
- Parks service levels are now available on regina.ca to communicate maintenance standards in parks through an interactive map that is a part of the "Park Finder" application. This efficiency will reduce the amount of Service Requests the City receives, which will allow resources to be better utilized.
- The Parks, Recreation, and Cultural Services and Sustainable Infrastructure departments are working collaboratively to develop landscape standards that will provide clear direction to the development industry for the construction of new parks and open spaces. The benefits of these standards will provide for more sustainable construction techniques, which will increase survivability rates, reduce tree replacements and eliminate redevelopment of spaces earlier than expected. These efficiencies will not be realized in the short term, but rather when plant material and turf are fully established.

- Golf efficiencies and additional revenues from contract changes began in March 2022. The vendor has assumed sole responsibility of daily cleaning of all club houses. It is estimated that this efficiency will save the City \$100,000 annually. As well, the creation of a new revenue stream where the City receives a percentage of total sales of golf cart rentals and driving range sales is estimated to be \$50,000 annually.
- Horticulture implemented the use of 50 self-watering pots to decrease water service cycles to maintain flower displays. The watering cycle was reduced from 2 to 10 days. The implementation of the self-watering pots has allowed for additional displays to be planted as well. Resources were allocated to other priorities as a result of these time savings.
- The system behind the tourist maps to move them from Computer-Aided Design (CAD) to Geographical Information System (GIS) was updated. More staff are now capable to make necessary changes and the time to make individual changes has improved significantly. A change that previously took 60 minutes now can be completed in 5 minutes, allowing staff to be more responsive and focused on value-added work.
- Using existing resources, a new City Revitalization branch was created in 2022 to directly respond to revitalization efforts including the coordination of incentive programs. Moving into 2023, this reorganization will allow for streamlined processes and provide better customer service.
- Upgraded pumphouses at A.E. Wilson will allow irrigation to come from creek water rather than paid potable water. It is anticipated that there will be a cost savings of \$30,000 per year once the investment has been realized.
- The Infrastructure Service Delivery Project will transform how the City plans and delivers infrastructure projects. A stronger focus on long-range planning will prepare the City for economic growth and an integrated delivery model will enhance the citizen experience.

Division Summary by Department – City Planning & Community Development

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
City Planning & Community Development - Executive Director's Office	1,169	1,456	1,700	876	(580)	(39.8%)	880	4	0.5%
Parks, Recreation & Cultural Services	49,945	55,514	53,130	54,710	(804)	(1.4%)	54,820	110	0.2%
Planning & Development Services	8,547	9,313	8,149	11,080	1,767	19.0%	11,204	124	1.1%
Sustainable Infrastructure	3,478	4,170	3,832	4,756	586	14.1%	4,792	36	0.8%
Total Expense	63,139	70,453	66,811	71,422	969	1.4%	71,696	274	0.4%
Internal Transfers									
Parks, Recreation & Cultural Services	2,590	1,611	4,925	1,858	247	15.3%	1,653	(205)	(11.0%)
Total Internal Transfers	2,590	1,611	4,925	1,858	247	5.3%	1,653	(205)	0.0%
Total Expenses	65,729	72,064	71,736	73,280	1,216	1.7%	73,349	69	0.1%

TABLE 46

Budget Highlights:

City Planning & Community Development - Executive Director's Office

- 2023
 - Decrease is due to the reallocation of 4 FTEs to Sustainable Infrastructure (2 FTEs) and Planning & Development Services (2 FTEs) offset by a \$300,000 increase for the Intensification Incentive Program.

Parks, Recreation & Cultural Services

- 2023
 - This budget includes increases for the reopening of Wascana Pool, offset by the movement of the Housing Incentive Program to Planning & Development.
- 2024
 - The increase is as a result of adding funds for the Urban Forest Master Plan.

Planning & Development Services

- 2023
 - This budget includes the additional funding for the renewal of the Official Community Plan (\$312,500) and Neighborhood & Corridor Planning Program (\$100,000)
 - Additionally, through a reorganization, the City Revitalization Branch was created, which increased expenses in the Department due to reallocation of 5.5 FTEs from Parks, Recreation & Cultural Services.
- 2024
 - The increase is due to increased salaries.

Sustainable Infrastructure

- 2023
 - The increase is related to the reallocation of FTEs to form the new Infrastructure Service Delivery group.

FTEs

Department	2022	2023		2024			
	Total	Total	Change (#)	Change (%)	Total	Change (#)	Change (%)
Departments							
City Planning & Community Development - Executive Director's Office	10.0	6.0	(4.0)	(40.0%)	6.0	0.0	0.0%
Parks, Recreation & Cultural Services	362.9	366.7	3.8	0.5%	369.1	2.4	0.7%
Planning & Development Services	91.0	98.5	7.5	7.1%	98.5	0.0	0.0%
Sustainable Infrastructure	64.2	68.7	4.5	12.3%	68.7	0.0	0.0%
Total	528.1	539.9	11.8	2.2%	542.3	2.4	0.4%

TABLE 47

Table 47 shows changes in FTEs at the department level for the City. Details of all new resources added to support new initiatives are detailed on page 52. All other changes on Table 47 are a result of organizational restructuring, reallocation of positions to other areas, or reduction to FTEs through efficiencies. The net impact of these changes across the organization does not result in any increase to FTEs for the City.

Executive Director, City Planning & Community Development

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Executive Director, City Planning & Development Services	1,169	1,456	1,700	876	(580)	(39.8%)	880	4	0.5%
Total Expenses	1,169	1,456	1,700	876	(580)	(39.8%)	880	4	0.5%

TABLE 48

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

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

Parks, Recreation & Cultural Services

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Sports Facilities	4,083	4,525	4,724	4,688	163	3.6%	4,695	7	0.1%
Mosaic Stadium	16,636	18,830	18,626	17,720	(1,110)	(5.9%)	17,719	(1)	(0.0%)
Parks & Open Spaces	15,608	15,959	15,549	16,126	167	1.0%	16,402	276	1.7%
Recreation	6,604	7,385	6,718	7,387	2	0.0%	7,417	30	0.4%
Social & Cultural Development	2,475	2,969	3,018	3,446	477	16.1%	3,457	11	0.3%
City Golf Courses	2,397	2,385	2,349	2,585	200	8.4%	2,442	(143)	(5.5%)
Cemeteries	1,288	1,304	1,287	1,325	21	1.6%	1,330	5	0.4%
Neighborhood Support	854	2,157	859	796	(1,361)	(63.1%)	799	3	0.4%
Social Inclusion	-	-	-	637	637	100.0%	559	(78)	(12.2%)
Total Expense	49,945	55,514	53,130	54,710	(804)	(1.4%)	54,820	110	0.2%
Internal Transfers									
Mosaic Stadium	578	1,455	2,178	1,744	289	19.9%	1,587	(157)	(9.0%)
Recreation	98	98	98	98	-	0.0%	98	-	0.0%
Social & Cultural Development	15	-	1,320	-	-	0.0%	-	-	0.0%
City Golf Courses	1,190	-	787	-	-	0.0%	-	-	0.0%
Cemeteries	474	58	442	16	(42)	(72.4%)	(32)	(48)	(300.0%)
Neighborhood Support	235	-	100	-	-	0.0%	-	-	0.0%
Total Internal Transfers	2,590	1,611	4,925	1,858	247	15.3%	1,653	(205)	(11.0%)
Total Expenses	52,535	57,125	58,055	56,568	(557)	(1.0%)	56,473	(95)	(0.2%)

TABLE 49

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

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

Mosaic Stadium – Funding to support the operations at Mosaic Stadium. Mosaic is funded by proceeds from the dedicated mill rate and stadium fees. The reduction in costs in 2023 is a result of the removal of one-time funding to support the 2022 Grey Cup.

Parks & Open Space – Operational costs for maintaining open space, including parks, sports fields, ball diamonds, playgrounds, trees, and kilometers of pathway.

Recreation – Providing recreation opportunities for the community.

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

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

Cemeteries – Operating City-owned cemeteries.

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

Social Inclusion – Lead efforts in policy and plan development to support segments of the community facing barriers to participation.

Planning & Development Services

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
City Planning									
Building Standards & Inspection	5,311	6,469	6,841	7,175	706	10.9%	7,252	77	1.1%
Servicing & Infrastructure Approval									
Partnerships & Permitting	3,236	2,844	1,308	2,914	70	2.5%	2,957	43	1.5%
City Revitalization	-	-	-	991	991	0.0%	995	4	0.4%
Total Expenses	8,547	9,313	8,149	11,080	1,767	19.0%	11,204	124	1.1%

TABLE 50

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

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

Building Standards and Inspections – Processing Building applications and related inspections.

Servicing & Infrastructure Approval – Reviewing servicing strategies related to development applications.

Partnerships & Permitting – Support planning & development services with focus on outreach and engagement.

City Revitalization – Deliver planning related programs such as heritage, housing and incentive programs.

Sustainable Infrastructure

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Director, Sustainable Infrastructure	191	221	207	221	0	0.0%	223	2	0.9%
Engineering Design Solutions	1,241	1,540	1,446	1,557	17	1.1%	1,568	11	0.6%
Geospatial Solutions	1,286	1,377	1,284	1,271	(106)	(7.7%)	1,282	11	0.9%
Infrastructure Delivery	428	564	546	603	39	6.9%	609	6	1.0%
Corporate Asset Management	332	468	349	740	272	58.1%	745	5	0.7%
Integrated Engineering Services	0	0	0	364	364	100.0%	365	1	0.7%
Total Expenses	3,478	4,170	3,832	4,756	586	14.1%	4,792	36	0.8%

TABLE 51

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

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

Engineering Design Solutions – Provide preliminary designs, performing analysis complete technical investigations, assemble land and conduct public consultation to support corridor infrastructure solutions.

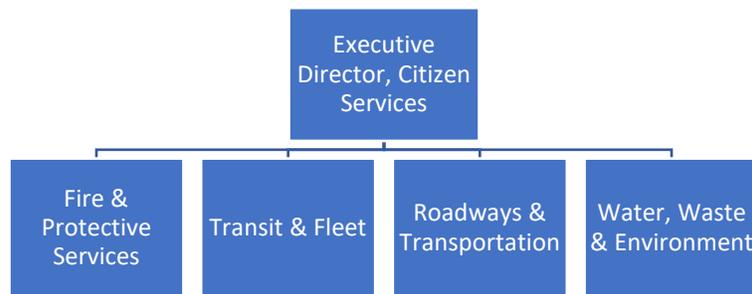
Geospatial Solutions - Incorporates location-based context into all applicable systems, processes and practice; responsible for providing surveying, drafting, mapping, as-builts recoding, interactive web maps development and geospatial software, servers and databases support.

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

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

Integrated Engineering Services – Provides modelling and information to develop master plans, complete studies and identify conceptual options to address public works infrastructure issues related to growth, condition, and function.

Citizen Services



Division Overview

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

Executive Director, Citizen Services

- Executive Director, Citizen Services – Provides leadership for the division including business and strategic planning, operations management and reporting.
- Divisional Business Support – Provides general administrative support for the division and acts as a key liaison in the areas of finance, strategy and technology.
- Sustainable Energy & Adaptation – Leads the Development of the Energy & Sustainability Framework to achieve the goal of Regina becoming 100 per cent renewable by 2050, while supporting existing sustainability initiatives.

Fire & Protective Services

- Director, Fire & Protective Services – Provides leadership for the department including business planning, operations management and reporting.
- Suppression and Rescue – Provides incident command, fire suppression, technical rescue, hazardous materials response, emergency medical services (EMS) response and company inspections.
- Safety & Logistics – Provides asset management, logistical support, facility maintenance and workplace safety.
- Training – Provides program development and delivery to address ongoing training requirements for Fire & Protective Services staff.
- Prevention – Performs regulatory investigations and inspections and delivers educational programming to the community.
- Emergency Communications – Provides 9-1-1 and communication services to support fire services during their operations.
- Emergency Management & Planning – Provides emergency planning for disaster situations in the City.
- Equipment & Programs - Maintenance and replacement of fire equipment.

Transit & Fleet

- Director, Transit & Fleet – Provides leadership for the department including business planning, operations management and reporting.
- Transit Operations – Operation of fixed route and special event charter transit service.
- Transit Fleet Maintenance – Maintenance of conventional and Paratransit fleet vehicles.
- Paratransit & Revenue Services – A shared ride public transportation system for Regina residents who are unable to use conventional transit because of physical or neurological-related disability.
- Training & Safety – Provides fleet and safety training to other City departments.

- Transit Administration – Provides support in the areas of marketing, route development and general administration.
- Civic Fleet Maintenance – Provides preventative and regular repairs to the civic fleet.
- Fleet Assets – Purchases new and replacement equipment and vehicles.

Roadways & Transportation

- Director, Roadways & Transportation – Provides leadership for the department including business planning, operations management and reporting.
- Roadways Capital Operations – Construction of city roads and alleys.
- Roadways Maintenance Operations – Maintenance of city roads and sidewalks.
- Traffic Engineering – Asset management, design, construction and engineering of traffic signals and signage.
- Roadways Seasonal Operations – Provides seasonal maintenance such as snow removal, ice control and street sweeping.
- Roadways Preservation – Provides asset management, project management, and engineering services to support the roadways transportation system.

Water, Waste & Environment

- Landfill Operations – Operation of the Fleet Street Landfill.
- Solid Waste Collection – Provides municipal waste collection and disposal services.
- Waste Diversion – Diversion of waste material through programming and education.
- Water, Wastewater, Stormwater – Managed through the Utility Budget.

2023-2024 Investments to Advance Strategic Priorities

Economic Prosperity

Water & Wastewater

To attract both commercial and residential growth, a \$90 million investment in water and sewer infrastructure will be made over the next five years. Key investments include an expansion to the North Regina Water and Wastewater Network, upgrades to the Wastewater Treatment Plant and an additional Water pumping station and Water reservoirs.

Environmental Sustainability

Food & Yard Waste Service

Food and yard waste makes up over 50 per cent of single-family residential curbside waste. Launching in 2023, a city-wide food and yard waste service aims to reduce 24,000 tonnes of garbage a year, eliminate an average of 10,820 tonnes of greenhouse gas emissions annually and extend the life of the landfill for an additional two and a half years.

Sustainable Energy & Adaptation

A Sustainable Energy & Adaptation branch is being formed to ensure the City of Regina is meeting its goals set out in the Energy & Sustainability Framework which outlines 31 actions to become a 100 per cent renewable and net zero city by 2050. In the 2023-24 Budget, \$425,000 is being invested to advance actions within the framework.

EV Charging Stations

As the City's municipal fleet is transitioned to electric vehicles (EVs), the installation of 50 new light fleet EV charging stations will be made in staging areas such as the Public Works Yard and other high traffic city locations prior to 2025. The total projects costs are \$1.5 million, with the opportunity to apply for grant funding for up to 50 per cent of the cost.

Residential Retrofit Rebate Program

The Residential Retrofit Rebate Program was approved in 2022 with the goal of reducing energy consumption, reducing greenhouse gas emissions and providing some financial assistance to residential property owners. The 2022 budget had a one-time amount of \$200,000 for grants.

The City is exploring a future grant funding option through the Federation of Canadian Municipalities (FCM) that could allow the City to establish a self-sufficient retrofit program in the long term.

Community Safety and Well-being

New Fire Station

The Fire Master Plan recommends a new Fire Station (Station #8) in southeast Regina to meet industry standard response times. An additional 20 firefighters are required for each new fire station constructed. Administration recommends a staggered hiring to ensure an efficient transition into Station #8, beginning with four FTEs in 2024.

Vibrant Community

Scarth Street

The F.W. Hill Mall on Scarth Street acts as a strategic link within downtown between major roads, business and event activities. An investment of \$4.45 million is being made to address the aging infrastructure and surface amenities such as pavers, planters and lighting to stimulate activity in downtown Regina.

11th Avenue

A significant investment of \$6.3 million is being made to revitalize roads, sidewalks and infrastructure on 11th Avenue between Albert Street to Broad Street to ensure a vibrant downtown and improved transportation access.

Safe Sidewalks

The continued investment of \$1.3 million to address sidewalk deficiencies to align with the Official Community Plan to provide a continuous high-quality, connected, safe, and universally accessible walking experience.

Debris Pickup

An investment towards a proactive debris pickup program in high need areas will improve the quality of life and the experience for people living and visiting these areas.

Operational Excellence

Transit on Demand

The new Transit on Demand service will reduce single vehicle trips in the City of Regina. As the on-demand service can be offered with a single conventional bus versus multiple buses on fixed routes, the service will aim to cut vehicle emissions, increase customer satisfaction and more efficiently use Transit resources. This service will provide 3,300 additional annual service hours in the northwest in 2023, with subsequent expansion to the southeast in 2024.

Realized and Anticipated Efficiencies

- In 2022, the division was able to save \$13 million dollars by renewing 3.1 kilometers of sewer lines thru the practice of relining, which is approximately 1/4 of the cost of replacing sewer lines. In addition to avoiding the repair costs of accessing underground infrastructure to replace lines, there was minimal disruption to residents as the relining process can be completed in a day where replacement takes multiple weeks.

- Fire & Protective Services partnered with the Saskatchewan Public Safety Agency (SPSA) to co-share a Mobile Command Post, thus avoiding a capital purchase of \$600,000 by the City of Regina. As the Mobile Command Post was recently purchased by the SPSA, they will be responsible for any major repair costs as part of the agreement where as the City of Regina will only be responsible to house and ensure the Mobile Command Post is ready for duty when required.
- By consolidating three 40' conventional transit buses into two 60' articulating buses, the division was able to reduce annual transit operating costs by \$224,000.
- By contracting out the cash handling services in transit in 2022, an annual expense of \$10,000 associated to maintenance fees will be avoided in future years.
- Fire & Protective Services responds to 9,000 emergent calls annually. With the implementation of electronic monitors in Fire Stations to display call details, route information, and construction locations, response times have been shortened by 15-20 seconds. This also eliminates the traditional method of printing large wall maps and traffic accommodation notices, thus saving printing costs.
- The division purchased 20 hybrid vehicles to replace end of life civic fleet such as Sport Utility Vehicles (SUV) and half ton trucks in 2022. Based on manufacturer specifications, it's estimated that each hybrid vehicle will save approximately \$400 in annual fuel charges.
- Technology was piloted through the CartSmart education campaign to automate the manual identification of unaccepted items in the recycling carts. Automation allowed the City to increase the number of homes visited by four times. The program provided direct messaging to residents of recycling mistakes and informed education and outreach campaigns for common contaminants. Installing the technology on recycling and food and yard waste collection trucks to decrease contamination will be explored in 2023 with the roll out of the new service.

Division Summary by Department – Citizen Services

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Citizen Services - Executive Director's Office	1,360	1,766	1,975	1,836	70	4.0%	1,935	99	5.4%
Transit & Fleet	34,384	36,806	37,774	37,479	673	1.8%	38,120	641	1.7%
Fire & Protective Services	44,371	44,405	44,687	44,634	229	0.5%	45,450	816	1.8%
Roadways & Transportation	45,513	44,990	52,044	44,359	(631)	(1.4%)	43,333	(1,026)	(2.3%)
Water, Waste & Environment	23,251	24,995	24,513	25,305	310	1.2%	25,330	25	0.1%
Total Expense	148,879	152,962	160,993	153,613	651	0.4%	154,168	555	0.4%
Internal Transfers									
Transit & Fleet Services	3,064	3,084	3,064	3,084	-	0.0%	3,084	-	0.0%
Fire & Protective Services	1,133	1,133	1,133	1,133	-	0.0%	1,133	-	0.0%
Water, Waste & Environment	8,504	9,839	7,873	9,119	(720)	(7.3%)	8,043	(1,076)	(11.8%)
Total Internal Transfers	12,701	14,056	12,070	13,336	(720)	(5.1%)	12,260	(1,076)	(8.1%)
Total Expenses	161,580	167,018	173,063	166,949	(69)	(0.0%)	166,428	(521)	(0.3%)

TABLE 52

Budget Highlights:

Citizen Services - Executive Director's Office

- 2023
 - Expansion of Sustainable Energy & Adaptation (1 FTE)
- 2024
 - Additional funding for Sustainable Energy & Adaptation.

Transit & Fleet

- 2023
 - Increases are related to the introduction of the Transit on Demand, annualization of the Aurora transit route costs, and increases to the Paratransit contract.
- 2024
 - Increases are related to the Transit on Demand service and salary increases.

Fire & Protective Services

- 2023
 - Increase is related to regular salary step increases.
- 2024
 - Increases are related to adding FTEs for the new Southeast Fire station and salary step increases.

Roadways & Transportation

- 2023
 - Decreases are related to savings from the Fleet Vehicle Ratchet initiative and reallocation of positions to other areas.
- 2024
 - Decreases are related to the completion of the Safe Sidewalks Program (\$1.15 million) in 2023 offset by salary step increases.

Water, Waste & Environment

- 2023
 - Increases are related to the introduction of the Debris Pickup Program and the Community Clean-up Program Expansion.
- 2024
 - Reduction in transfer is due to a reduction in Landfill revenue from competition from regional landfills and increase in waste diversion.

FTEs

	2022	2023		2024			
Department	Total	Total	Change (#)	Change (%)	Total	Change (#)	Change (%)
Departments							
Citizen Services - Executive Director's Office	18.0	19.0	1.0	5.6%	19.0	0.0	0.0%
Transit & Fleet Services	327.0	336.2	9.2	2.8%	340.6	4.4	1.3%
Fire & Protective Services	301.0	301.0	-	0.0%	305.0	4.0	1.3%
Roadways & Transportation	227.4	225.9	(1.5)	(0.6%)	225.9	0.0	0.0%
Water, Waste & Environment	305.4	303.8	(1.6)	(0.5%)	303.8	0.0	0.0%
Total	1,178.8	1,185.9	7.1	0.6%	1,195.3	9.4	0.8%

TABLE 53

Table 53 shows changes in FTEs at the department level for the City. Details of all new resources added to support new initiatives are detailed on page 52. All other changes on Table 53 are a result of organizational restructuring, reallocation of positions to other areas, or reduction to FTEs through efficiencies. The net impact of these changes across the organization does not result in any increase to FTEs for the City.

Executive Director, Citizen Services

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Citizen Services - Executive Director	361	946	956	952	6	0.6%	948	(4)	(0.4%)
Sustainable Energy & Adaptation	999	820	1,019	884	64	7.8%	987	103	11.7%
Total Expenses	1,360	1,766	1,975	1,836	70	4.0%	1,935	99	5.4%

TABLE 54

Details on the responsibilities of the areas in the Executive Director, Citizen Services are listed below:

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

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

Fire & Protective Services

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Director, Fire & Protective Services	1,483	1,581	1,525	1,492	(89)	(5.6%)	1,498	6	0.4%
Suppression and Rescue	37,274	37,187	37,543	37,478	291	0.8%	38,269	791	2.1%
Safety & Logistics	1,681	1,694	1,775	1,690	(4)	(0.2%)	1,693	3	0.2%
Training	1,384	1,339	1,385	1,353	14	1.0%	1,359	6	0.4%
Prevention	1,285	1,282	1,232	1,275	(7)	(0.5%)	1,281	6	0.5%
Emergency Communications	694	742	725	718	(24)	(3.2%)	721	3	0.4%
Emergency Management & Planning	268	333	273	333	0	0.0%	334	1	0.3%
Equipment & Programs	302	247	229	295	48	19.4%	295	0	0.0%
Total Expense	44,371	44,405	44,687	44,634	229	0.5%	45,450	816	1.8%
Internal Transfers									
Safety & Logistics	1,133	1,133	1,133	1,133	0	0.0%	1,133	0	0.0%
Total Internal Transfers	1,133	1,133	1,133	1,133	0	0.0%	1,133	0	0.0%
Total Expenses	45,504	45,538	45,820	45,767	229	0.5%	46,583	816	1.8%

TABLE 55

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

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

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

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

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

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

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

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

Equipment & Programs - Maintenance of Fire equipment.

Transit & Fleet

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Director, Transit & Fleet Services	759	584	388	372	(212)	(36.3%)	374	2	0.5%
Transit Operations	18,988	19,731	21,515	20,622	891	4.5%	21,108	486	2.4%
Fleet Maintenance	8,173	8,042	7,736	7,878	(164)	(2.0%)	7,899	21	0.3%
Paratransit & Accessibility	5,371	7,144	6,978	7,302	158	2.2%	7,427	125	1.7%
Training & Supervision	1,093	1,305	1,157	1,305	0	0.0%	1,312	7	0.5%
Total Expense	34,384	36,806	37,774	37,479	673	1.8%	38,120	641	1.7%
Internal Transfers									
Director, Transit & Fleet Services	-	20	-	20	0	0.0%	20	0	0.0%
Fleet Maintenance	3,064	3,064	3,064	3,064	0	0.0%	3,064	0	0.0%
Total Internal Transfers	3,064	3,084	3,064	3,084	0	0.0%	3,084	0	0.0%
Total Expenses	37,448	39,890	40,838	40,563	673	1.7%	41,204	641	1.6%

TABLE 56

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

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

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

Fleet Maintenance - Maintenance of conventional and Paratransit fleet vehicles.

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

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

Roadways & Transportation

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Roadways & Transportation - Director	1,342	577	543	504	(73)	(12.7%)	506	2	0.4%
Roadways Operations	16,567	18,843	19,699	18,847	4	0.0%	17,727	(1,120)	(5.9%)
Traffic Services	16,471	14,468	15,669	14,651	183	1.3%	14,716	65	0.4%
Roadways Preservation	2,279	1,994	1,994	1,760	(234)	(11.7%)	1,766	6	0.3%
Asphalt Production & Materials Engineering	275	398	319	-	(398)	(100.0%)	-	0	0.0%
Winter Roads Maintenance	8,579	8,710	13,820	8,597	(113)	(1.3%)	8,618	21	0.2%
Total Expenses	45,513	44,990	52,044	44,359	(631)	(1.4%)	43,333	(1,026)	(2.3%)

TABLE 57

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

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

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

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

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

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

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

Water, Waste & Environment

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Solid Waste Collection	8,671	8,853	8,804	9,042	189	2.1%	9,052	10	0.1%
Landfill Operations	8,316	8,713	8,617	8,852	139	1.6%	8,861	9	0.1%
Waste Diversion	6,264	7,189	7,049	7,239	50	0.7%	7,244	5	0.1%
Water, Wastewater & Stormwater	-	240	43	172	(68)	(28.3%)	173	1	0.6%
Total Expense	23,251	24,995	24,513	25,305	310	1.2%	25,330	25	0.1%
Internal Transfers									
Landfill Operations	8,504	9,839	7,873	9,119	(720)	(7.3%)	8,043	(1,076)	(11.8%)
Total Internal Transfers	8,504	9,839	7,873	9,119	(720)	(7.3%)	8,043	(1,076)	(11.8%)
Total Expenses	31,755	34,834	32,386	34,424	(410)	(1.2%)	33,373	(1,051)	(3.1%)

TABLE 58

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

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

Landfill Operations - Operation of the Fleet Street Landfill.

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

Water, Wastewater & Stormwater - Provides support for general operations portion of Utility Operations.

Transformation Office



Division Overview

The Transformation Office champions innovation and collaboration to drive efficiency improvements and large-scale change throughout the City with the goal of making the City service and performance focused.

Strategic Initiatives Lead

- Provides leadership for the Transformation Office including business planning, operations management and reporting. Leadership is also provided to the organization in continuous process improvement methods, corporate performance and national benchmarking.
- Policy & Grants – Provides strategic policy leadership, research, and support as well as oversight and coordination of third-party funding opportunities.

Results & Performance

- The Results & Performance team have oversight of achieving results from the Efficiency Review, as well as advancing the use of data and performance management across the organization.

Planning & Performance

- The Planning & Performance team have oversight of business planning, strategic business consulting and corporate scorecard reporting.

Technology

- Director, Technology – Provides leadership for the department including strategy, business planning, operations management, and reporting.
- Business Solutions – Leads City departments in the innovation, selection, development, implementation & maintenance of business technology that aligns with the Strategic Priorities.
- Cross Functional Solutions – Leads the City in technology continual improvement, efficiency, and innovation by providing strategies, processes, tools and best practices that evolve our technology operating model.

2023-2024 Investments to Advance Strategic Priorities

Operational Excellence:

Efficiency Review – Phases 2 & 3

In 2021 Council directed Administration to establish a multi-phased Efficiency Review program where City services are reviewed to identify potential efficiencies and savings with the primary focus on finding ways to do more with the same. Phase 1 of the Review occurred in 2021 with implementation of priorities identified to transform City programs and services commencing in 2022.

Two of the priority initiatives that require investment in 2023 and beyond are implementation of a new Customer Relationship Management system (CRM) to modernize how the City delivers services, and

corporate telematics, which provides data to improve performance and increase efficiency. An additional investment of \$250,000 in 2023 and 2024 for consulting services will support Phase 2 & Phase 3 Efficiency Reviews.

- Customer Relationship Management (CRM) Enterprise System Project – Plans are in place for replacement of the CRM system. A new CRM solution is expected to result in significant efficiencies and improve delivery of customer service by automating processes, reducing wait and call times, and improving service levels. It can also significantly advance digital self-serve options, offering a consistent customer experience to complete online transactions in an efficient, accessible, easy to use and cost-effective way. Investments of \$335,000 in 2023 and \$412,000 in 2024 will allow the City to resource the project team for solution implementation. An investment in two new ongoing full-time equivalents (FTEs) is also needed for service delivery.
- Corporate Telematics – The City’s operations include a large fleet of vehicles within its diverse lines of business. Telematics technology can provide a high level of data that can be used to measure operational efficiency, vehicle maintenance, routing/scheduling effectiveness and more. The establishment of KPIs is a corporate priority and the use of telematics data provides many datasets that can immediately be leveraged for identifying efficiencies in operational areas. Investing in Telematics will contribute towards savings from efficiencies. A capital investment of \$100,000 in 2023 and 2024 is required for the procurement and installation of devices on vehicles. Additionally, an investment of \$50,000 in 2023 and \$20,000 in 2024 is needed as the large number of devices scheduled for installation will result in a rise in monthly maintenance fees.

Data Team Resourcing

Numerous data and performance management related priorities have been identified through corporate initiatives such as the Efficiency Review, Energy & Sustainability Framework activities, development of the City’s new Strategic Priorities and the associated measures, as well as ongoing business area activities that have a high dependency on data and analytics. These are in addition to numerous activities underway that are meant to advance the Corporate Data Management Strategy by improving data literacy and culture, increasing understanding and sharing of data, defining and leveraging standards to improve data quality and reduce risk, and improving the collection, use and analysis of data to solve challenges, create efficiencies and inform decision making.

To meet the accelerating pace of leveraging data and analytics in the organization, the data team requires an investment of two FTEs to increase capacity to ensure this work can be completed in a timely manner to reach all goals.

Realized and Anticipated Efficiencies

The City is exploring submitted an application to the federal Active Transportation Fund. Should this application be successful, the City will receive \$3 million over five years to expand bike lanes throughout the City, which will nearly double the number of lanes that could otherwise have been developed. The City is also receiving \$1 million towards a design study for the relocation of the railway across Ring Road through the National Trade Corridors Fund, mitigating a significant portion of the cost.

Division Summary by Department – Transformation Office

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Transformation Office - Strategic Initiatives Lead	1,938	2,689	2,410	1,712	(977)	(36.3%)	1,718	6	0.4%
Results & Performance	-	-	-	1,542	1,542	0.0%	1,548	6	0.4%
Planning & Performance	-	-	-	462	462	0.0%	465	3	0.6%
Technology	12,898	13,153	12,573	13,561	408	3.1%	13,587	26	0.2%
Total Expenses	14,836	15,842	14,983	17,277	1,435	9.1%	17,318	41	0.2%

TABLE 59

Budget Highlights:

Strategic Initiatives Lead

- 2023
 - Reallocation of positions to Results & Performance and Planning & Performance departments.

Results & Performance

- 2023
 - Addition of \$250,000 of new funding to support the Efficiency Review – Phase 2.
 - Reallocation of 4 positions to Results & Performance from Transformation Office – Strategic Initiatives Lead.
 - Two FTE moved from Technology.
 - Operational Funding for Transformation Office of \$200K in 2023.

Planning & Performance

- 2023
 - Reallocation of 4 positions to Planning & Performance from Transformation Office – Strategic Initiatives Lead.

Technology

- 2023
 - Reallocation of positions to Results & Performance and Planning & Performance departments (\$0.3 million) offset by an increase in software maintenance charges for software upgrades (\$0.8 million).

FTEs

	2022	2023			2024		
Department	Total	Total	Change (#)	Change (%)	Total	Change (#)	Change (%)
Departments							
Transformation Office - Strategic Initiatives Lead	18.5	9.0	(9.5)	(51.4%)	5.0	0.0	0.0%
Technology	65.0	63.0	(2.0)	(3.1%)	67.0	0.0	0.0%
Results & Performance	0.0	8.0	8.0	-	8.0	0.0	-
Planning & Performance	0.0	4.0	4.0	-	4.0	0.0	-
Total	83.5	84.0	0.5	0.6%	84.0	0.0	0.0%

TABLE 60

Table 60 shows changes in FTEs at the department level for the City. Details of all new resources added to support new initiatives are detailed on page 52. All other changes on Table 60 are a result of organizational restructuring, reallocation of positions to other areas, or reduction to FTEs through efficiencies. The net impact of these changes across the organization does not result in any increase to FTEs for the City.

Strategic Initiatives Lead

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Executive Director, Strategic Initiatives Lead	1,594	2,154	2,097	1,048	(1,106)	(51.4%)	1,051	3	0.3%
Policy & Grants	344	535	313	664	129	24.1%	667	3	0.5%
Total Expenses	1,938	2,689	2,410	1,712	(977)	(36.3%)	1,718	6	0.4%

TABLE 61

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

Executive Director, Strategic Initiatives Lead – Provides leadership for the division including business planning, operations management, and reporting.

Policy & Grants – Provides policy leadership and oversight & coordination of third-part funding opportunities.

Results & Performance

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Results & Performance	-	-	-	1,542	1,542	0.0%	1,548	6	0.4%
Total Expenses	-	-	-	1,542	1,542	0.0%	1,548	6	0.4%

TABLE 62

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

Results & Performance – New unit focused on transforming the City in order to create efficiencies.

Planning & Performance

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Planning & Performance	-	-	-	462	462	0.0%	465	3	0.6%
Total Expenses	-	-	-	462	462	0.0%	465	3	0.6%

TABLE 63

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

Planning & Performance - Consultation and methods to improve organizational effectiveness.

Technology

Proposed Budgets – 2023 & 2024

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Director, Technology	874	905	823	651	(254)	(28.1%)	654	3	0.5%
System Licencing, Maintenance & Processing	6,607	6,541	6,246	7,293	752	11.5%	7,288	(5)	(0.1%)
Business Solutions	3,459	3,652	3,597	3,664	12	0.3%	3,683	19	0.5%
Cross Functional Solutions	1,958	2,055	1,907	1,953	(102)	(5.0%)	1,962	9	0.5%
Total Expenses	12,898	13,153	12,573	13,561	408	3.1%	13,587	26	0.2%

TABLE 64

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

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

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

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

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

Regina Police Service

2022 Achievements

Air Support Unit

The creation of an Air Support Unit was approved in late 2021. In 2022, the RPS purchased a Cessna 182R and this plane was outfitted with all the necessary equipment to function in a police operational capacity. The integration of the equipment into the plane is underway and the plane will be functioning by November 2022. Two pilots and four tactical flight officers have been identified from current RPS employees. Work is underway to draft policy and standard operating procedure to ensure mandatory maintenance requirements are in place prior to the unit becoming operational. A communication strategy is also being developed to assist in articulating the value an Air Support Unit brings to a community.

Communications Phone Tree Upgrade

The Communications Centre implemented a new phone tree for the main administrative line at the beginning of January 2022. Callers are now routed through a recording rather than a switchboard, with various options to choose from. The recording begins by asking if the call is an emergency, and if so, callers are urged to hang up and dial 9-1-1. There are prompts for motor vehicle accidents, fraud/scam calls, criminal record check information, online reporting options, calls for detention, traffic enforcement, parking complaints, evidence management, human resources, etc. The RPS anticipates that this will improve service by reducing the need for individuals to wait for someone to transfer them. It benefits the Communications Officers by providing them with more time to focus on emergency calls.

Cyber Incident Response Plan

Since 2019, the RPS has committed to improving its cyber security position and has been putting effort towards implementing recommendations obtained from a security strategy assessment exercise. The organization has completed its Incident Response Plan and has set up a Cyber Security Incident Response Team. Table top exercises are currently being planned to ensure that there is a thorough understanding of the response plan.

Human Resources Recruiting Software

In August of 2021, the City of Regina developed a request for proposals to update their current recruitment software. As a stakeholder partner, the City of Regina has worked collaboratively with the RPS on many major project implementations including the benefits project review, Oracle software encompassing, Payroll, HR, and Finance. The recruitment software project proved to be another successful collaboration between the City of Regina and the Regina Police Service.

Prior to the commencement of this project, the RPS did not utilize any type of recruiting software and was operating by email submissions and manual applications. A recruiting system for the RPS is fundamental in providing analytical candidate statistics, reducing manual administration processes, and will be a more streamlined process for candidates. With this recruiting system we will be able to analyze and report diversity measurements in order to support recruitment and retention strategies. This new system is imperative as we progress from our current manual methods and continue to enhance candidate, employee, and the recruiting manager's experiences with the hiring process at the Regina Police Service. The system flows simultaneously with our new recruiting website that promotes our diversity, inclusion, and 30 X 30 initiatives.

Phase 1 of the new system roll-out commenced on September 12, 2022. All current civilian employees are now able to access and utilize the system for any new vacancies. The system is live for all external civilian applicants as well. Phase 2 will be implemented in December of 2022 and will encompass the integration of the Sworn Recruit competitions. The applications for recruit competitions will be completed through the SuccessFactors system where applicants will be able to submit their application package online. Phase 3, our last phase, will be implemented in October of 2023 and will include our mass posting process. All sworn postings will be posted onto SuccessFactors and members will be able to apply for positions by logging into the system.

[Inquiry Desk Improvements](#)

The RPS Inquiry Desk has been outfitted with updated monitors, and the Front Desk Commissionaires are equipped with tablets. As members of the public attend to the police station, they are screened by the Commissionaires who will enter the data into their tablets. The Inquiry Desk staff and Criminal Record staff can view who is waiting service and what type of service they require. This has increased the efficiency of both areas and has allowed for more strategic reporting. New software has allowed RPS to monitor and track data such as client wait times, service time, type of service provided, and follow-up times.

[Medical Professionals in Detention Centre](#)

Effective June 1, 2022, paramedics are now available in the RPS Detention Centre 24 hours per day, 7 days a week. This change aligns with the recommendations from the Saskatchewan Coroner's Office regarding in-custody deaths. The benefits of 24-hour paramedic coverage include timely medical treatment for prisoners/detained persons and more officers available in the community due to not having to escort and supervise prisoners/detained persons at the hospital.

[New Police Recruits](#)

Class #84 at the Saskatchewan Police College began recruit class on January 10, 2022 and graduated on May 27, 2022. The RPS had 10 candidates begin the recruit class, all of whom graduated successfully. Class #85 began recruit class on August 2, 2022 and will graduate December 16, 2022. RPS has 10 candidates in recruit class #85. An additional 5 RPS recruits are currently attending the RCMP Training Depot due to capacity constraints at the Saskatchewan Police College. They are expected to graduate in the first quarter of 2023.

[Patrol Cell Phone Roll Out](#)

In 2022, all front line patrol members have been equipped with cell phones. This technology assists frontline officers with greater accessibility to the public. Additionally, cell phones will allow patrol officers to utilize mobile platforms such as the HealthIM database and the SGI database to further assist them in their work.

[Virtual Police Reporting System](#)

A new Virtual Police Reporting System has been set up in the front desk area of the RPS. When a citizen enters the police station and their concern meets the criteria identified by the Commissionaires, they will be sent to the video platform booth. Once they are seated, they will be greeted by the member awaiting them, virtually, in uniform. Headphones with a microphone are on the desk for the client. A scanner and USB reader is also provided allowing citizens to provide electronic or paper evidence. This Virtual Policing Reporting System will be expanded in 2023 to enable citizens to virtually report from home via computer or cell phone.

[Challenges & Opportunities](#)

[Growth Plan - Opportunity](#)

The City of Regina is growing at a rapid pace, in both geography and diverse population growth, and the needs of the community are becoming more complex and diverse. Policing is much more than emergency response, and for many years due to lack of growth, the RPS has been forced to prioritize serving the small portion of our city who demand our emergent service to the detriment of the entire community who request proactive policing, crime prevention, and non-emergent police response. The completion of our sworn officer growth plan in the next couple of years will allow the RPS to provide more consistent service at all hours of the day to our entire city and better serve the needs of our entire community.

[Short Term](#)

[RPS Campus Development Project - Challenge](#)

The RPS Campus Development Project is currently underway, creating functional and well-designed Facilities infrastructure which will allow RPS to continue delivering effective and efficient service to the community. Phase 1 (renovation of the former STC building and the development of the Link) is tracking

for an end of year completion. Challenges due to the ongoing construction include parking restrictions, access and egress restrictions, and movement of employees to temporary work locations to accommodate construction.

Long Term

Physical and Psychological Wellness – Challenge

Regina Police officers continue to experience significant rates of occupational stress injuries, both physical and psychological. Currently, 10% of sworn officers are being monitored for modified duties and accommodations. This includes permanent accommodations, temporary accommodations, WCB absence, long term disability, and other medical leave. RPS continues to invest and participate in evidence-based interventions to mitigate these injuries. Current interventions include the provision of two cognitive behavioral therapy programs for Public Safety Personnel (PSPNet & Before Operational Stress), as well Critical Incident Stress Management, Safeguard Wellness Check-Ins and Pre-employment assessments as provided by the RPS In-house Psychologist.

Violent and Firearms Offences – Challenge

The City of Regina continues to face significant challenges in regard to violence and firearms. On average, for the first nine months of 2022, the Regina Police Service has responded to 30 firearms calls every week, and officers have seized 500 firearms in the city over the same timeframe. 35 people have been injured with a firearm so far this year, which results in significant investigative efforts to hold offenders accountable. In addition, complex issues around drug addiction still exist and the Regina Police Service is working proactively to disrupt the networks that bring illegal drugs into the city. To this end, 652 seizures of illegal drugs have taken place so far this year.

Strategic Initiatives

30 X 30 Recruiting Initiative

Strategic Goals: Capacity, Culture, Engagement

The RPS became the second police service in Canada to join the 30 X 30 Initiative in June 2021. This initiative asks police services to set a goal of having female officers make up 30% of the sworn member contingent by the year 2030. It also asks police services to take a look at practices and policies to determine if there are any barriers to women. One of the first steps RPS took was to survey female RPS members to gain insight into their experiences. The RPS hosted a public launch in June 2022 for our 30 X 30 Initiative to give the media and the public a glimpse of the new recruiting website.

Break and Enter Alternative Service Delivery Trial

Strategic Goals: Community Safety, Operational Excellence

The Service Delivery Committee of the RPS is piloting an alternative method of service delivery for break and enters. The Committee was tasked with exploring alternative models to reduce the workload of front line patrol. As a result of input from the frontline, the Committee has looked at calls for service involving break and enters. The RPS is re-directing some non-emergency break and enter calls from patrol that typically might wait in a queue to Patrol Support Persons and the Frontline Support Unit as part of the trial. The Committee's goals are to increase efficiency and public satisfaction of service for break and enters, as well as to strategically deploy light duty resources to alleviate the workload for frontline officers. The trial began in April 2022 and will run for 6 months, ending October 2022. A review of the benefits, efficiencies, challenges, and possible improvements will follow the trial period.

Provincial Drug Task Force

Strategic Goals: Community Safety

RPS has stepped away from charging individuals with simple possession of drugs when it is an amount for personal consumption and are working with partners to come at the issue through a provincially coordinated health and wellness lens. The Provincial Drug Task Force created four sub-committees to operationalize strategies to assist with the opioid challenges facing our community. The RPS identified members to sit on the committees to provide a police perspective to assist with rolling out the initiatives

and ensure the safety of those involved and those we are trying to assist. The focus areas of the four sub-committees are 1) data analytics with focus on Regina and Saskatoon hot-spotting data; 2) Hot-spotting micro-strategies (each micro-strategy has its own working group to focus on the specific initiatives); 3) stigma reduction and trauma-informed training for frontlines; and 4) coordinated research.

Project RPS Prime

Strategic Goals: Culture

Over the past few years, RPS has conducted three distinct employee surveys which revealed consistent themes pertaining to issues of justice (i.e. fairness of processes and outcomes), organizational culture, workload, leadership, and advancement opportunities. We value the input provided by our employees and are committed to making long-term, sustainable change in order to create a more fair, equitable, healthy, inclusive, and positive workplace. As a result, we have initiated Project RPS Prime. Phase 1 of the project began with Dr. Angela Workman-Stark conducting a follow-up assessment in January 2022 that included more in-depth focus groups and individual interviews to further explore specific areas related to organizational climate and culture, potential contributing factors, and additional opportunities for change. The findings of this follow-up study resulted in a report released in April 2022 that included eight key recommendations for improving the work environment at RPS. Work has begun in accordance with these recommendations to establish committees and begin to strike a balance between the desire to implement change quickly and methodically creating the conditions for change to be successful.

Public Safety Personnel, Post Traumatic Stress Injury Study

Strategic Goals: Culture

The Regina Police Service is participating in a Public Safety Personnel, Post Traumatic Stress Injury study, (PSP PTSI) led by Dr. Nick Carleton from the University of Regina. The initiative is a 3-year study that will investigate Post Traumatic Stress Injuries (PTSI) and other mental health injuries among Public Safety Personnel (PSP). Participants include members from Emergency Communications, Fire Services, Paramedics, and Police Services. Our participants will have an opportunity to receive specialized training, use specialized software and devices, as well as to provide feedback directly to the University of Regina team that can inform mental health support for PSP everywhere.

The PSP PTSI Study will focus on important aspects of identifying and mitigating PTSIs for PSP. By the end of the PSP PTSI Study, the hope is to ensure participants can identify and manage stress very early on and facilitate early access to care and faster recovery. The study will also provide evidence-based recommendations for better assessment, treatment and management of mental health injuries that can be shared with all PSP as well as help produce the healthiest and most resilient PSP.

Strategic Planning, 2023-2026

Strategic Goals: Competency, Culture, Engagement, Operational Excellence, Partnerships

The RPS is near completion on a new Strategic Plan for the years 2023-2026. The organization's next Strategic Plan will be for the next four years and will reflect current and developing trends affecting safety and well-being in our community.

Regina Police Service – 2023/2024 Operating Budget

(\$000s)	2021	2022	2022	2023			2024		
Department/Service	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
General Operating Fund									
Gross Revenue	10,808	10,899	10,899	11,966	1,067	9.8%	11,748	(218)	(1.8%)
Gross Expenses	98,448	103,695	103,695	110,089	6,394	6.2%	115,569	5,480	5.0%
Net Operating Fund	87,640	92,796	92,796	98,123	5,327	5.7%	103,821	5,698	5.8%
General Capital Plan	2,059	5,196	5,196	4,355	(841)	(16.2%)	5,068	713	16.3%

TABLE 65

FTEs

	2022	2023		2024			
	Total	Total	Change (#)	Change (%)	Total	Change (#)	Change (%)
Total FTEs	647.8	676.8	29.0	4.5%	689.8	13.0	1.9%

TABLE 66

Regina Police Service – Five Year Capital Plan Budget

Asset Category (\$000s)	Type	2023	2024	2025	2026	2027	Five Year Total
Facilities		1,471	1610	225	225	225	3,756
Communications		648	543	50	460	460	2,161
Information Technology				2,625	2,613	2,335	7,573
Emergency Services Equipment		136	649	217	576	55	1,633
Asset Management		622	438	200	200	200	1,660
Fleet		1,478	1,828	1,628	1,128	1,378	7,440
Total Regina Police Service		4,355	5,068	4,945	5,202	4,653	24,223
Funding – Current Contributions		4,227	4,940	4,817	5,074	4,525	23,583
Taxation							
Grants	SGL	128	128	128	128	128	640
Reserves							
Total Funding		4,355	5,068	4,945	5,202	4,653	24,223

TABLE 67

2023-24



General Fund Reserves & Debt

Reserves

The City maintains 23 reserves across two primary funds: General Fund (22) and Utility Fund (1). Reserves are intended to smooth the effect of spending decisions on property taxation. They can also respond to unexpected/emergency spending requirements and minimize use of debt to finance capital projects.

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

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

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

Reserve Balances (\$000s)

Minimum	Maximum	Reserve Name	2022	2023			2024	2025	2026	2027
			Projected Ending Balance	Additions	Reductions	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance	
Operating Reserves (Tax Supported - \$000s)										
-	675	Community Investment (Grants) Reserve	877	448	325	887	887	887	887	887
N/A	N/A	COVID-19 Recovery Reserve	-	-	-	-	-	-	-	-
23,000	46,000	General Fund Reserve	24,398	762	1,912	23,248	22,848	22,848	22,848	22,848
-	800	Elections & Property Assessment Reserve	649	225	-	874	200	425	650	875
300	4,000	Regina Police Service General Reserve	2,806	-	955	1,851	1,851	1,851	1,851	1,851
-	1,500	Regina Police Service Community Policing Initiatives	400	-	-	400	400	400	400	400
65	300	Regina Police Service Radio Equipment Reserve	142	-	-	142	142	142	142	142

Minimum	Maximum	Reserve Name	2022	2023			2024	2025	2026	2027
			Projected Ending Balance	Additions	Reductions	Projected Ending Balance				
N/A	N/A	Social Development Reserve	4,954	2,500	2,500	4,954	4,954	4,954	4,954	4,954
1,000	2,000	Winter Road Maintenance Reserve	-	-	-	-	-	-	-	-
24,365	55,275	Subtotal	34,226	3,935	5,692	32,356	31,282	31,507	31,732	31,957
Capital Reserves (Tax Supported - \$000s)										
200	1,300	Asphalt Reserve	817	100	-	917	267	367	467	267
500	30,000	Asset Revitalization Reserve	9,615	-	6,000	3,615	615	615	615	615
1,700	14,300	Fleet Replacement Reserve	21,997	12,178	8,796	25,379	22,745	12,395	3,869	(13,425)
100	1,000	Technology Reserve	241	5	-	246	251	251	251	251
N/A	N/A	mâdawêyatîtan Reserve	490	98	-	588	686	784	882	980
N/A	N/A	Intensification Infrastructure Reserve	-	150	-	150	300	450	600	750
2,500	46,600	Subtotal	33,160	12,531	14,796	30,895	24,864	14,862	6,684	(10,562)
Self-Sustaining Reserves (Tax Supported - \$000s)										
100	800	Cemetery Reserve	(689)	352	270	(607)	(480)	(525)	(272)	92
200	3,500	Employer-Provided Parking Reserve	3,872	674	378	4,168	3,913	4,258	4,603	4,799
250	2,000	Golf Course Reserve	2,336	100	300	2,136	1,986	1,836	1,686	1,386
2,000	12,000	Land Development Reserve	(34,680)	8,000	35,850	(62,655)	(64,855)	(63,855)	(58,855)	(50,855)
28,000	48,500	Solid Waste Reserve	39,128	8,000	3,853	43,276	49,488	54,966	57,043	62,021
1,700	13,000	Planning & Sustainability Reserve	(6,105)	-	2,355	(8,460)	(10,815)	(13,170)	(15,525)	(17,880)
N/A	N/A	Regina Revitalization Initiative Stadium Reserve	(1,556)	1,883	150	177	1,677	967	2,739	2,945

Minimum	Maximum	Reserve Name	2022	2023			2024	2025	2026	2027
			Projected Ending Balance	Additions	Reductions	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance	Projected Ending Balance	
32,250	79,800	Subtotal	2,306	19,009	43,156	(21,965)	(19,086)	(15,523)	(8,581)	2,508
Total General Fund Reserves										
			69,692	35,475	63,644	41,286	37,060	30,846	29,835	23,903

TABLE 68

The amount of funding currently held in reserves is relatively low in comparison to the value of the City's assets. Reserves are projected to decrease from \$69.7 million in 2022 to \$23.9 million by 2027.

The projected decline in reserve balances over the next five years is primarily related to the following three reserves:

- Planning & Sustainability – \$19.6 million below its minimum limit of \$1.7 million. Administration is currently working on a rate review of this reserve and will provide recommendations to Council in 2023.
- Fleet Replacement Reserve - \$15.1 million below its minimum limit of \$1.7 million. Future outflows from this reserve include the cost of replacing the fleet with electric vehicles. Administration will be reviewing the impact of transitioning to an electric fleet has on the reserve and make recommendations to Council as necessary.
- Land Development Reserve - \$52.7 million below its minimum limit of \$2 million. Although the reserve is projecting to have a significant deficit balance, Administration anticipates the future negatives will be offset by funds within land development capital projects. A more detailed review of the reserve and a related report will be brought forward to Council in 2023.

Deferred Revenues and Service Agreement Fees (\$000s)

	2022	2023			2024	2025	2026	2027
(\$000s)	Projected Ending Balance	Additions	Reductions	Projected Ending Balance				
Alley Maintenance – Gravel	1,030	1,680	1,880	830	830	820	820	820
Alley Maintenance – Paved	1,870	3,490	3,490	1,870	1,870	1,870	1,870	1,870
Dedicated Land Charges	3,790	50	-	3,840	3,590	3,340	3,090	2,840
Service Agreement Fees - Parks	12,080	330	975	11,435	11,642	11,858	12,083	12,317
Service Agreement Fees – Roadways	18,360	2,215	15,550	5,025	3,745	(12,728)	(21,143)	(36,799)
Total Deferred Revenue and Service Agreement Fees	37,130	7,765	21,895	23,000	21,677	5,160	(3,280)	(18,952)

TABLE 69

Service Agreement Fees

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

Deferred Revenues

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

Debt

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

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

The Table 70 identifies the projected debt schedule through to 2027. This represents only General Fund debt.

Debt (\$000s)	2023			Servicing Cost		
	Opening Balance	New Issue	Closing Balance	Principal	Interest	Total Payments
General Capital	6,180	-	4,160	2,020	120	2,140
Mosaic Stadium	165,740	-	160,950	4,790	6,700	11,450
2023 General Operating Fund Total	171,920	-	165,110	6,810	6,820	13,630
	2023 to 2027			Servicing Cost		
	2023 Opening Balance	New Issue	2027 Closing Balance	Principal	Interest	Total Payments
General Capital	6,180	-	-	6,180	190	6,370
Indoor Aquatic Facility	-	59,200	56,710	2,490	9,860	12,350
Mosaic Stadium	165,740	-	139,730	26,010	32,720	58,730
2023 to 2027 General Operating Fund Total	171,920	59,200	196,440	34,680	42,770	77,450

TABLE 70

2023-24



General Fund Capital



General Fund Capital Plan

The 2023 – 2027 General Capital Plan is comprised of over \$740 million in total capital investment over the next five years. The 2023 – 2027 General Capital Plan strives to balance the infrastructure investment required to keep existing City assets in good repair while supporting ongoing growth needs. In developing the 2023 – 2027 Capital Budget, the City considered the timing of project planning and construction activities over the five year period.

Achieving a balance of growth and renewal starts with understanding the City renewal needs. This budget reflects that investment in renewing aging infrastructure must be balanced with the investment in growth related priorities to meet the evolving needs of citizens in a growing City.

Some challenges the City is facing in the 2023-2027 General Fund Capital Plan are:

- **Maintenance and Renewal of Aging Infrastructure** – over many decades the City has established a substantial inventory of capital assets. These assets age over time. In some cases, this translates into specific assets being less effective or efficient in meeting needs. In other cases, it means an asset may present safety concerns that need to be addressed. The need to maintain infrastructure will be an ongoing issue, with demands for infrastructure renewals competing with demands for new assets. Finding ways to balance and reconcile these demands will be an ongoing challenge. As an example, the Facilities Asset Management Program (FAM) requires \$17.3M annually in funding. The City has significantly increased the funding for this program over the last few years but funding is still below the target as the City balances competing capital priorities.
- **Inflation** – The municipal sector is experiencing pricing challenges related to inflation on the acquisition of goods and services, both in operating and capital budgets. While it is possible that certain commodity prices may decline after this high inflationary period, history indicates that overall inflation will not decline, but level off in terms of escalation. The 2023 – 2027 General Fund Capital Plan mostly absorbs inflationary increases within existing budgets. However, there are a limited number of projects where inflationary cost pressures were unavoidable, in these instances, it did result in some trade-offs due to limited funding (e.g., delay of projects) in the overall Capital Plan.
- **Large Infrastructure Projects (including Catalyst Committee projects)** – Funding for the following large infrastructure projects have not been included in the 2023-2027 Capital Plan
 - Muti-Purpose Event Centre
 - Multi-Purpose Outdoor Baseball Event Centre
 - Synthetic Outdoor Field Project
 - Modernization of the Central Library
 - Ring Road Railroad Relocation
 - Operations Yard

Funding for the Indoor Aquatics Facility has been included in the 10-Year Recreation/ Culture Capital Plan. Funding sources for this project have not been confirmed.

The 2023-2027 General Fund Capital Plan includes unconfirmed grant funding sources. Administration will continue to search for opportunities to apply for third-party grant funding. Projects with unconfirmed grant funding sources are:

- Light Fleet EV Charging Station
- Facility Upgrades to Support Bus Electrification
- Indoor Aquatics Facility

These grants are in the application stage of grant approval. Should the City not be successful in securing grant funding, these projects will be deferred and a report will return to Council with recommendations on alternative options to advance the projects.

Key Investments

The General Fund Capital Plan totals \$157 million in 2023 and \$142 million in 2024. Highlights from the 2023 and 2024 General Fund Capital Plan are in the table below:

Program/ Project	2023 (\$M)	2024 (\$M)
Street Infrastructure Renewal Program	17.9	20.0
Residential Road Renewal Program	12.0	12.0
South East Lands Development	24.8	10.2
Facilities Asset Management	11.9	12.3
Fleet Replacement (Transit, Civic & Fire)	8.7	19.0
Facility Upgrades to Support Bus Electrification	4.5	16.2
Rail Line Development to support Viterra development and future Ring Road rail relocation	6.0	-
Bridge Infrastructure Renewal	3.0	1.0
11 th Avenue Utility and Corridor Upgrades	2.0	2.0

TABLE 71

Project detail and related funding sources are detailed in Table 74 & Table 75 below.

Advance Approval

The 2023 General Capital Plan includes a number of multi-year projects that require approval for the entire project. This allows the City to commit the total cost of a project from tendering through to completion of the work while allowing flexibility in cash management. Administration is seeking approval of \$89 million in capital funding for multi-year projects and programs within the 2023-2027 Capital Plan. These projects are included in the Five-Year Capital Plan.

Department	Project/ Program	2023	2024	2025	Total (\$000s)
Energy & Sustainability Solutions	Light Fleet EV Charging Station	750	750	-	1,500
Fire & Protective Services	Next Generation 9-1-1	500	350	-	850
Roadways & Transportation	Scarth Street (includes Servicing Agreement Fees (Utility))	200	950	3,300	4,450
Transit & Fleet Services	Civic Fleet Replacement	6,366	3,400	-	9,766
	Conventional Transit Fleet Replacement	-	8,534	-	8,534
Sustainable Infrastructure	Dewdney Avenue Corridor Rehabilitation	1,000	1,000	-	2,000
Financial Services	Oracle EBS Suites – Oracle Life Cycle Management and Procurement Contracts	525	840	-	1,365
Land, Real Estate & Facilities	500 Arcola – Decommissioning	-	425	-	425
	Facilities Asset Management	11,694	12,318	10,861	34,873
	Facility Upgrades to Support Bus Electrification	4,450	16,150	660	21,260
	Outdoor Boarded Rink Improvements	-	650	650	1,300
	Regina Police Service Campus Development	2,955	3,800	2,600	9,355
Total General Fund Committed Projects		28,440	45,767	14,771	88,978

TABLE 72

Committed Projects

Prior Budget approvals included committed projects, which are multi-year projects where Council has approved total multi-year funding for the project to be committed when the project is tendered. As part of the development of the 2023 – 2027 Capital Plan, cash flow requirements and overall projected project costs are reviewed for projects and updated where appropriate. Through this review, some projects which require additional funding in future years that was not included as part of the prior approved capital plan.

Department	Project/ Program	2023	2024	2025	Total (\$000s)
Prior Budget Approvals					
Parks, Recreation & Cultural Services	Pickleball Facility	1,080	-	-	1,080
	Community & Neighborhood Centres	2,435	-	-	2,435
Sustainable Infrastructure	11th Avenue Utility and Corridor Upgrades	1,250	2,000	2,000	5,250
Total General Fund Committed Projects		4,765	2,000	2,000	8,765
Revised Budget Request					
Parks, Recreation & Cultural Services	Pickleball Facility	1,800	1,200	-	3,000
	Community & Neighborhood Centres	880	1,555	-	2,435
Roadways & Transportation	11th Avenue Utility and Corridor Upgrades	2,800	2,000	1,500	6,300
Total General Fund Committed Projects		5,480	4,755	1,500	11,735

TABLE 73

Detailed General Fund Capital Plan (\$0000s)

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description	
Citizen Services	Energy & Sustainability Solutions	Light Fleet EV Charging Station	Current Contributions	375	375	-	-	-	750	Establish vehicle charging infrastructure for the first steps of the replacement of the light vehicle fleet with electric vehicles.	
			Zero Emissions Grant	375	375	-	-	-	750		
	Total Energy & Sustainability Solutions			750	750	-	-	-	1,500		
	Fire & Protective Services	Fire Apparatus (Pumper) for Southeast Fire Station		Current Contributions	-	-	-	1,300	-	1,300	Purchase of additional fire pumper unit for the Southeast Fire Station.
				Current Contributions	600	-	-	-	-	600	Construction of a separate space for the storage of turnout gear at Fire Hall #7 and the replacement of extractors used to service firefighter's turnout gear
		Fire Station Upgrades		Current Contributions	-	-	-	-	-	-	Funding to purchase training props to enhance delivery of key training programs including fire suppression, hazardous materials, and technical rescue.
				Current Contributions	-	250	250	250	250	1,000	Next Generation 9-1-1 represents a new and enhanced public emergency communication service that will allow the public to send text, image, video and data to 9-1-1 call centres through internet Protocol (IP) based technology.
		Fireground Training Props		Current Contributions	-	250	250	250	250	1,000	Replacement of firefighting equipment.
				Current Contributions	500	350	-	-	-	850	Replacement of Self-Contained Breathing Apparatus units.
		Next Generation 9-1-1		Current Contributions	125	125	125	125	125	625	
Current Contributions				-	-	-	-	-	-	-	
Total Fire & Protective Services			1,225	725	375	1,675	2,875	6,875			

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		11 th Avenue Utility and Corridor Upgrades	Current Contributions	2,000	2,000	1,500	-	-	5,500	Street enhancements including upgraded sidewalks, curbs, street furniture on 11 th Avenue between Broad Street and Albert Street.
			Current Contributions	1,000	1,000	1,000	1,000	1,000	5,000	This program funds all activities related to maintaining the City's bridge infrastructure such as bridge maintenance, engineering studies, bridge inspections, bridge designs, bridge construction projects, project management and administration.
		Canada Community-Building Fund (formerly Gas Tax)								
		Bridge Infrastructure Renewal Program	Canada Community-Building Fund (formerly Gas Tax)	2,010	-	4,910	4,910	6,410	18,240	
		Expressway Lighting Renewal Program	Current Contributions	450	450	550	600	600	2,650	Replace aging lighting infrastructure along Expressways within the City.
		Fleet Street Rail Crossing Improvements	Current Contributions	125	-	-	-	-	125	Improvement to the at-grade rail crossing on Fleet Street between Ross Street and Redbear Avenue.
		Mandatory Ring Road Railway Signal Upgrades	Current Contributions	-	260	-	-	-	260	Upgrades to the railway crossing on Ring Road between Winnipeg Street and McDonald Street.
		McDonald Street (Highway 46) Lighting Addition	Current Contributions	336	-	-	-	-	336	Installation of streetlighting on McDonald Street (Highway 46) between Kress Street and the City Limits.
			Current Contributions	300	300	300	550	600	2,050	These funds are used for the design and installation of new traffic controls and enhancements to existing controls. Locations are determined annually based on analysis of warrants, studies and growth projections.
		New & Enhanced Traffic Controls	Service Agreement Fees (Roads)	1,600	1,600	1,600	1,600	1,600	8,000	
		Pedestrian Connectivity	Current Contributions	500	500	500	500	500	2,500	These program funds are used to install sidewalks and pedestrian connections along transit locations, focusing on important points that connect our sidewalk network to develop complete neighbourhoods.
		Railway Crossing Maintenance	Current Contributions	100	100	100	100	100	500	Funding for the City's portion of railway crossing improvements as contractually obligated.

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Residential Road Renewal Program	Current Contributions	7,162	12,042	12,042	12,042	12,042	55,330	The Residential Road Renewal Program aims to improve the condition of the City's residential roads.
		Residential Road Renewal Program	Canada Community-Building Fund (formerly Gas Tax) (One-Time)	4,880	-	-	-	-	4,880	Funding to rehabilitate Scarth Street to ensure it meets service levels and to be consistent with newly developed Downtown Design standards.
		Scarth Street	Current Contributions	200	950	3,100	-	-	4,250	The Street Infrastructure Renewal program is in place to improve the condition of existing city roadway assets. This portion is focused on improving major roads.
		Street Infrastructure Renewal – Major Roads (75%)	Current Contributions	4,678	4,745	4,961	6,300	7,346	28,030	
		Street Infrastructure Renewal – Major Roads (75%)	Canada Community-Building Fund (formerly Gas Tax)	8,775	10,283	6,600	6,600	5,475	37,733	
		Street Infrastructure Renewal – Residential Roads (25%)	Current Contributions	1,560	1,582	1,654	2,100	2,449	9,345	The Street Infrastructure Renewal program is in place to improve the condition of existing city roadway assets. This portion is focused on improving residential roads.
		Street Infrastructure Renewal – Residential Roads (25%)	Canada Community-Building Fund (formerly Gas Tax)	2,925	3,428	2,200	2,200	1,825	12,578	
		Tracked Loader	Alley Maintenance Deferred Revenue	200	-	-	-	-	200	Purchase of a track loader to support the Alley Maintenance Program.
		Traffic Infrastructure Renewal	Current Contributions	1,000	1,500	1,500	1,500	1,500	7,000	Traffic infrastructure renewal program ensures traffic assets, such as traffic signals, pedestrian crossings, expressway lighting, signs, LEDs and accessible pedestrian signals are renewed in an appropriate timeframe to ensure ongoing levels of service.

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Transportation Performance Data & Analytics	Current Contributions	10	30	108	-	-	148	Purchase of traffic counting equipment and software. Traffic data collection is a critical metric that aids in decision making of prioritization of future infrastructure investments.
		Underpass Flood Sensor at Signals	Grants (SGI)	60	-	-	-	-	60	Flooding detection system for underpasses. The proposed system includes detection equipment for water level, turning prohibited signs at adjacent intersections, flashing beacons and permanent message boards.
		Uninterrupted Power Service (UPS) Replacements	Current Contributions	-	100	100	100	100	400	Replacement of Uninterrupted Power Service units which are backup units that allow for continuous service of transportation signals along high-volume corridors and at critical intersections.
		Upgrade Major Components of the Asphalt Plant	Asphalt Plant Reserve	-	750	-	-	300	1,050	Funding for this program is used for upgrading major components of the Asphalt Plant, as determined by the Asphalt Plant Asset Management Plan.
		Victoria East Expressway LED Lighting	Current Contributions	1,580	-	-	-	-	1,580	Funding for upgrades to Victoria Avenue East to meet safety guidelines for the area. Growth in the east area of Regina has significantly increased traffic in this area.
		Vision Zero	Current Contributions	600	900	900	900	900	4,200	Funding to develop a Vision Zero Framework for the City of Regina and initiate an ongoing program for the implementation of safe system policies, projects and solutions with dedicated funding for traffic calming and vulnerable road user safety projects.
		Total Roadways & Transportation		42,051	42,520	43,625	41,002	42,747	211,945	
Transit & Fleet Services		Civic Fleet Replacement	Fleet Replacement Reserve	6,366	8,900	13,700	8,000	12,000	48,966	Funds from this program are used for the replacement of civic fleet assets that have completed or

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
										exceeded their economic service life.
			Fleet Replacement Reserve							Funds from this program are used for the replacement of Conventional Transit Fleet assets that have reached or exceeded their economic life.
		Conventional Transit Fleet Replacement	Zero Emissions Grant	-	4,267	6,187	10,047	12,747	33,248	
				-	4,267	6,187	-	-	10,454	
		Fire Fleet Replacement	Fleet Replacement Reserve	1,140	264	1,195	1,138	2,900	6,637	Funds from this program are used for the replacement of frontline fire apparatus and support vehicle assets that have reached or exceeded their economic life.
		Paratransit Fleet Replacement	Fleet Replacement Reserve	1,236	1,297	1,362	1,435	1,752	7,082	Funds from this program are used for the replacement of Paratransit Fleet assets that have reached or exceeded their economic life.
		Small Equipment Replacement	Fleet Replacement Reserve	84	84	84	84	84	420	Funds from this program are used for the scheduled replacement of small tools.
			Current Contributions	200	-	-	-	-	200	Funds to update the transit fare collection system.
		Transit Mobile Payments	Canada Community-Building Fund (formerly Gas Tax) (One-Time)	1,500	-	-	-	-	1,500	
		Transit On-Demand Software	Current Contributions	50	-	-	-	-	50	Purchase of software to support implementation of the Transit On-Demand service.
		Total Transit & Fleet Services		10,576	19,079	28,715	20,704	29,483	108,557	
		Blue Cart Buyout & Annual Recycling Cart Replacement	Solid Waste Reserve	1,200	220	220	220	220	2,080	Funds to purchase the blue bins from the contractor as per the contract. The City will now own and manage the blue carts.
	Water, Waste & Environment	City-wide Food & Yard Waste Service	Solid Waste Reserve	1,600	220	220	220	220	2,480	Funds to purchase green bins and kitchen catchers (small bin for disposing of food scraps designed to fit under the sink or on a counter). Purchase of these items is

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
										necessary for the expansion of the Food and Yard Waste Program in the City.
		Environmental Assessment	Land Development Reserve	125	-	-	-	-	125	Funds to complete a Phase II Environmental Site Assessment for City owned lands.
		Garbage Roll-out Cart Replacement	Solid Waste Reserve	290	290	290	290	290	1,450	This represents annual funding to purchase garbage carts for new City services and to replace damaged carts.
		GPS Terminal Replacement	Solid Waste Reserve	-	30	30	30	30	120	Replacement of GPS equipment at the landfill.
		Landfill Annual Infrastructure Renewal	Solid Waste Reserve	250	250	250	250	250	1,250	This is an ongoing program to ensure landfill infrastructure which includes roadways, fencing and drainage are maintained to ensure uninterrupted service, safety and regulatory compliance.
		Landfill East Expansion Site Study	Solid Waste Reserve	500	500	-	-	-	1,000	Funds to complete a study including environmental implications of expanding the landfill to the east of the current location.
		Landfill Gas to Energy Project - Silica Tank Bead Replacement	Solid Waste Reserve	-	50	-	50	-	100	Funds to rehabilitate and maintain the existing gas collection system at the landfill.
		Landfill Oil Pit Remediation	Solid Waste Reserve	-	-	150	3,500	-	3,650	Study and remediation of an open oil pit located at the current landfill.
		Landfill Perimeter Fence Replacement	Solid Waste Reserve	-	-	1,250	1,250	-	2,500	Replacement of sections of the perimeter fencing at the landfill.
		Landfill Piggy-back Liner Design & Construction	Solid Waste Reserve	-	-	-	100	2,000	2,100	Funding for the design and construction of a piggy-back liner system at the landfill.
		Methane Emission Surveys - Mount Pleasant & Current Fleet Street Landfill	Solid Waste Reserve	-	-	100	-	-	100	Funding for a methane emissions survey of the City's former landfill site, at Mount Pleasant, and the current operating facility, at Fleet Street.
		Transfer Station Waste Bin Replacement	Solid Waste Reserve	-	215	-	-	-	215	Replacement of bins at the transfer station.

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
	Total Water, Waste & Environment			3,965	1,775	2,510	5,910	3,010	17,170	
	Total Citizen Services			58,567	64,849	75,225	69,291	78,115	346,047	
City Planning & Community Development	Parks, Recreation & Cultural Services	Adapted Recreation Plan	Current Contributions	500	500	500	500	500	2,500	Recreation facility accessibility improvements.
		Athletic Fields & Sport Facilities Restoration, Repair and Upgrades Program	Current Contributions	150	150	150	150	150	750	Funds from this capital program ensure playing fields, surfaces and facilities are maintained in accordance with current operating and safety standards resulting in participants and spectators having access to quality facilities.
		Backstop Restoration Program	Current Contributions	25	25	25	25	25	125	This program provides funding for the restoration or decommissioning of ball diamond backstops which is determined by the users and spectators.
		Boulevard Restoration Program	Current Contributions							Funds to restore boulevards and easements with turf mortality as a variety of reasons including extreme winter conditions, winter exposure, salt accumulation, poor soil depth and quality and drought.
		Cemeteries General Allocation	Cemetery Reserve	260	130	482	237	181	1,290	Sustains the cemeteries' assets to ensure the cemetery program continues to effectively operate its two locations: Regina Cemetery and Riverside Memorial Park Cemetery.
		Cemetery Software Purchase	Cemetery Reserve	-	130	-	-	-	130	Funds to procure cemetery software providing a solution for system efficiencies, allowing integration with the corporate payment system, coordination of the financial systems and client records management.
		Class 1 Ball Park Restoration and Asset Management	Current Contributions	49	-	-	-	-	49	Upgrade Currie Field's irrigation system, repair Rambler Park's irrigation and mitigate drainage and safety concerns.
		Crime Prevention Through Environmental Design (CPTED)	Current Contributions	25	25	25	25	25	125	The Crime Prevention Through Environmental Design (CPTED) program is a collaborative approach involving the community, Regina

Division	Department	Program/ Project (Recreation Facilities)	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Improvements (Recreation Facilities)								Police Services and Administration to address safety issues and citizen concerns in public recreation spaces.
		Efficiency Upgrade to AE Wilson Irrigation Pump Houses	Current Contributions	100	-	-	-	-	100	Repair and restoration to three irrigation pump houses that would supply AE Wilson Park with water.
		Golf Course General Allocation	Golf Course Reserve	250	150	150	150	150	850	Funding is used to sustain the golf courses' assets to ensure that the golf course program continues to operate effectively at its four locations: Tor Hill, Murray, Joanne Goulet and Lakeview Par 3. The capital work typically includes mitigation of water erosion, course restoration and improvements, tree removal and replacement and irrigation systems restoration.
		Irrigation and Water Components System Restoration	Current Contributions	60	62	570	572	570	1,834	Funds from this program are used to restore and replace deteriorated irrigation system components (valves, sprinklers, water lines, software and hardware) to ensure effective operation in the City's parks and open space.
		Mosaic Stadium General Capital Allocation	Stadium Reserve	150	410	2,650	200	1,750	5,160	Renewal or replacement of building systems, broadcast equipment and digital infrastructure and turf.
		Multi-Use Pathway Asphalt Recapping and Repair	Current Contributions	195	195	195	195	195	975	Funds for the general recapping of Regina's multi-use asphalt pathways to keep them in safe and usable condition. The City maintains almost 100 km of paved pathway.
		Neighbourhood Park Planning & Development	Dedicated Lands Reserve	200	-	400	-	-	600	Funds will be used to implement the recommendations of the Parks Master Plan once approved..
		Parks and Open Space Restoration	Current Contributions	300	300	330	330	330	1,590	Capital funding is used to restore or replace deteriorated open space amenities to a safe and useable condition.

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Parks Maintenance - Fleet Equipment Requirements	Current Contributions	-	135	149	149	149	582	Funds from this program are used to maintain equipment for the day to day operations in parks, athletic fields and other open space areas. The Parks Maintenance Branch currently maintains approximately 2,500 hectares of open space which is equivalent to the surface area of 5,000 football fields.
		Pat Fiacco Plaza (PFP) Repairs	Current Contributions	-	15	-	15	-	30	This funding is used to restore or replace deteriorated, vandalized or damaged elements or amenities such as paving stone and furniture within the Pat Fiacco Plaza. It is also used to correct deficiencies in the landscaping planning.
		Pat Fiacco Plaza Replacement Lighting	Current Contributions	240	-	-	-	-	240	Replacement of lighting within Pat Fiacco Plaza.
		Plant Establishment Funding	Service Agreement Fees (Parks)	8	8	8	8	8	40	Funding provides for watering and maintenance of newly planted trees and shrubs within the parks and open space of a new development for a three-year period to ensure establishment and survival of the new plant material. Any plantings that fail to survive this three-year period are replaced.
		Playground Replacement and Restoration Program	Current Contributions	450	450	450	450	450	2,250	Funds from this program are used to replace playgrounds that are either in poor condition or have little play value as well as to repair synthetic surfacing at playground sites.
		Recreation Equipment and Furnishings	Current Contributions	200	200	200	200	200	1,000	Funds from this capital program budget are used for the replacement revitalization and sustainability of recreation equipment and furnishings at the City's arts, culture, recreation and sport facilities.
		Recreation/Culture Capital Program	Current Contributions	3,000	3,000	3,000	3,000	3,000	15,000	Funds to support investments that advance the Culture and

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
			Service Agreement Fees (Parks)	827	-	-	-	-	827	Recreational master Plans and other initiatives that focus on enhancing quality of life in Regina.
		Recreational Infrastructure Program	Current Contributions	5,300	6,750	6,750	6,750	6,750	32,300	Improve access and quality of recreational infrastructure through new or renewed infrastructure projects.
		Tree Replacement Along Arterials Buffers & Parks	Current Contributions	150	175	200	225	225	975	Funds from this program are used to replace tree vacancies along arterial roads, buffer areas, and parks. Newly planted trees are maintained and watered during the establishment period.
		Winter City Strategy	Current Contributions	365	-	-	-	-	365	Development of a winter recreation hub at AE Wilson Park including construction of a destination skate trail and pleasure skate area.
		Total Parks, Recreation & Cultural Services		13,002	13,008	16,432	13,379	14,806	70,627	
		13th Avenue - Sandra Schmirler Way to Courtney Street	Service Agreement Fees (Roads)	-	-	500	-	-	500	Funds to complete a design to rebuild 13 th Avenue from Sandra Schmirler Way to Courtney Street to a paved surface.
		Arcola Avenue Interchange and Roadway Improvements	Service Agreement Fees (Roads)	-	-	-	2,750	2,250	5,000	Funds for infrastructure improvements along the Arcola Corridor.
		Arcola Avenue Intersection Improvements	Service Agreement Fees (Roads)	300	1,000	1,000	1,000	-	3,300	Implementation of some of the recommendations from the Arcola Corridor Study.
	Sustainable Infrastructure	Assiniboine Avenue - Active Transportation Upgrades	Current Contributions	240	-	-	-	-	240	This project will upgrade the existing Assiniboine Avenue active transportation infrastructure between Park Street and University Park Drive in coordination with road renewal.
		Assiniboine Avenue Northbound On-Ramp	Service Agreement Fees (Roads)	-	250	1,050	-	-	1,300	Design and engineering services work for the northbound on-ramp from Assiniboine Avenue to Trans Canada highway Bypass (Ring Road).

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Dewdney Avenue Corridor Rehabilitation	Current Contributions	1,000	1,000	-	-	-	2,000	Rehabilitate and upgrade Dewdney Avenue between Albert Street to Broad Street from its current state into a desirable landscaped urban roadway.
		Fleet Street and McDonald Street - Intersection Improvements	Current Contributions Service Agreement Fees (Roads)	700 300	-	-	-	-	700	Capacity improvements at the intersection of Fleet Street and McDonald Street including turning lanes, improved traffic signals and street lighting.
		Geospatial Sustainable Technology & Growth	Current Contributions	-	55	-	-	-	139	Purchase of equipment to support the Geospatial program.
		Intersection Capacity Upgrades	Service Agreement Fees (Roads)	-	-	500	-	-	500	This project includes capacity improvements due to growth of the City.
		On-Street Bikeways and Multi-Use Pathways Program	Current Contributions	350	400	450	500	550	2,250	Funding for this program includes the design and construction of on-street bikeways and multi-use pathways in existing areas throughout Regina. This will be an ongoing program aimed at meeting the sustainable transportation goals identified in the Official Community Plan and the Transportation Master Plan.
		Pasqua Street and Ring Road Interchange and Pasqua Corridor Review	Service Agreement Fees (Roads)	-	-	-	-	500	500	Review of the Pasqua Street and Ring Road interchange and the Pasqua Street Corridor.
		Prince of Wales Drive - Jenkins Drive to Highway 46	Service Agreement Fees (Roads)	-	-	8,000	-	-	8,000	Paving of Prince of Wales Drive from Jenkins Drive to Highway 46
		Ring Road Widening - Albert Street to McDonald Street	Service Agreement Fees (Roads)	-	-	-	700	10,000	10,700	Detailed design and construction of a third lane on Ring Road between Albert Street and McDonald Street.

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Ring Road Widening - Ross Ave to Dewdney Ave	Service Agreement Fees (Roads)	3,000	-	-	-	-	3,000	This project is to increase capacity for traffic on Ring Road between Ross Avenue and the Dewdney Avenue interchange ramps. This project will provide a permanent solution to meet long-term traffic growth associated with development in northeast Regina.
		Road Network Improvements Property Purchases	Service Agreement Fees (Roads)	500	500	500	500	500	2,500	Funding for property acquisitions to realize the 25-year road network plan in the Transportation master Plan and beyond. Property will be utilized for road right of way for increased network capacity to support continued growth.
		Saskatchewan Drive Corridor Improvements - Winnipeg St to McTavish Street	Current Contributions	-	-	5,250	4,250	1,000	10,500	Street enhancements including upgraded sidewalks, curbs, street furniture on Saskatchewan Drive from Winnipeg Street to McTavish Street.
		Saskatchewan Drive Functional Study- Lewwan Drive to Airport	Land Development Reserve	1,750	-	-	-	-	1,750	
			Service Agreement Fees (Roads)	3,750	-	5,250	4,250	1,000	14,250	Functional design work for the extension of Saskatchewan Drive from Lewwan Drive to north of the Airport.
		Transportation Master Plan Update	Service Agreement Fees (Roads)	-	200	-	-	-	200	Completion of a major update to the Transportation Master Plan. This update will ensure that the City has an up-to-date, economically feasible and environmentally responsible transportation network plan.
		Wascana Parkway to Highway 1A Loop Ramp	Service Agreement Fees (Roads)	6,100	-	-	-	-	6,100	This project will result in the installation of a loop ramp from Wascana Parkway onto Highway 1A to provide free-flow conditions to the current left turn lane from Wascana Parkway onto Highway 1A.

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Wascana Parkway to Prince of Wales Drive Extension	Service Agreement Fees (Roads)	-	-	-	-	2,250	2,250	Design of the extension of Wascana Parkway to Prince of Wales Drive.
	Total Sustainable Infrastructure			17,990	3,405	22,984	13,950	18,050	76,379	
	Total City Planning & Community Development			30,992	16,413	39,416	27,329	32,856	147,006	
	Economic & Business Development	Rail Line Development	Asset Revitalization Reserve	6,000	-	-	-	-	6,000	As approved by Council (EX22-33) these funds are the incremental cost of building the rail line being constructed by Viterra to a mainline standard along that section of rail that shall serve as future main line after the City's rail relocation project is completed.
	Total Economic & Business Development			6,000	-	-	-	-	6,000	
Financial Strategy & Sustainability		Fuel Tank Replacement and Contaminated Sites Management	Current Contributions	450	-	-	450	-	900	Funding to address regulatory compliance, decommissioning of underground fuel tanks, environmental remediation and the installation of new above-ground fuel tanks in support of the City's fleet.
		Hyperion Upgrade	Current Contributions	1,400	-	-	-	-	1,400	Funding to upgrade Oracle Hyperion Planning to the current vendor supported version. Hyperion Planning software is the City's management reporting tool used for budget and forecast reporting.
		iProcurement Implementation	Current Contributions	350	-	-	-	-	350	Implementation of software to standardize distribution of warehouse inventory to provide accurate and timely inventory levels for day-to-day operation requirements.
		Oracle EBS Suites - Oracle Life Cycle Management and Procurement Contracts	Current Contributions	525	840	-	-	-	1,365	Implementation of a comprehensive, integrated and end-to-end solution that provides automated and streamlined contract management support for procurement. Investment in procurement systems was identified in the Efficiency Review.

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Oracle Utilities Work & Asset Management (WAM) System Replacement	Current Contributions	-	300	1,100	1,100	-	2,500	Funds to replace the financial system used to track costs at the City. This application is beyond its useful life. WAM is used to track project costs, event costs, external and internal billings, manage assets and inventory.
		Total Financial Services		2,725	1,140	1,100	1,550	-	6,515	
		500 Arcola - Decommissioning	Current Contributions	-	425	-	-	-	425	Funding for this project covers the decommissioning of the Solid waste container shop located at 500 Arcola, which has exceeded its useful life and is no longer required to support City operations following the completion of the new Waste Management Centre.
		Cemeteries Facilities Asset Management	Cemetery Reserve	10	10	10	10	10	50	This funding is allocated to cemetery facilities to maintain the integrity of the facility systems so that the City programs and operations can continue to operate effectively.
		City Facilities Multi-Stream Waste Bin Program	Solid Waste Reserve	13	13	13	13	13	65	Replacement of waste bins at City owned and operated spaces.
	Land, Real Estate & Facilities	Corporate Office Space for New Employees	Current Contributions	75	100	100	100	100	475	This program funds the set-up of office space for new City employees.
		Corporate Office Space Upgrades	Current Contributions	-	-	-	2,250	2,100	4,350	This program provides funding for the renovation of one floor of City Hall or other corporate office space equivalent in size to one floor of City Hall as per the contemporary office space guidelines to improve organization and increase space utilization.
		Downtown Transit Facility Development	Current Contributions	1,000	1,000	-	-	-	2,000	Funding for the development of expanded transit shelters in the downtown.
		Employee Provided Parking	Employer Provided	50	50	50	50	100	300	Funding is allocated from the employee parking reserve (City Hall) to provide for the long-term

Division	Department	Program/ Project (City Hall)	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Improvements (City Hall)	Parking Reserve							sustainability of the parkade. The work includes new asphalt membrane repairs, lighting, ramp heating systems, electrified receptacle infrastructure and concrete repairs.
		Employee Provided Parking Improvements (Non-City Hall)	Employer Provided Parking Reserve	150	700	100	100	200	1,250	This funding is allocated from the employee parking reserve (non-City Hall) to provide for the long-term sustainability of employee provided parking lots. The work includes new asphalt, paving overlays, lighting, electrified receptacle infrastructure and fencing at parking sites other than City Hall.
		Facilities Asset Management	Current Contributions	11,694	12,318	10,861	15,159	18,445	68,477	This program involves allocating funding to key facilities for projects identified in the Facilities capital planning program and other condition assessments. Projects include roof replacements, structural, architectural, mechanical, electrical and code or safety requirements in order to maintain the integrity of the facility systems such that the City programs and services can continue to be delivered.
		Facilities Security Infrastructure Program	Current Contributions	25	25	25	50	50	175	Funds from this program support security additions and upgrades at existing facilities to provide protection to corporate physical assets, City staff, public and information resources.
		Facility Upgrades to Support Bus Electrification	Asset Revitalization Reserve	-	3,000	-	-	-	3,000	Funding for the upgrade of the transit operations center to support the operation of electric buses.
			Current Contributions	2,225	5,075	330	-	-	7,630	
			Zero Emissions Grant	2,225	8,075	330	-	-	10,630	

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Fleet Training Site Development	Current Contributions	200	-	-	-	-	200	Funding for the development of a new fleet training site. The training site includes semi-trailer backup areas, ice/skid training, excavator training, traffic controls, sidewalks and curbs, and manhole installations. This will move the fleet training to land adjacent to the new Waste Management Centre, where the fleet classrooms are located.
		Golf Course Facilities Asset Management	Golf Course Reserve	50	100	100	100	250	600	This funding is allocated to golf course facilities to maintain the integrity of the facility systems so that the City programs and operations can continue to operate effectively.
		Operational Yard Facility Master Plan	Current Contributions	-	-	-	-	950	950	This update to the Operations Yard Master Plan will examine all remaining departments located at the Operations Yard or in other facilities plus take into account the St. John's yard including the asphalt plant, material storage area and Central Stores. The plan will provide an updated road map for future implementation of development of a new operations yard and other related facilities including cost estimates, schedules and location of facilities.
		Outdoor Boarded Rink Improvements	Current Contributions	-	650	650	675	700	2,675	This program funding supports the renewal of one outdoor boarded rink site per year of funding. These sites require foundation, lighting and electrical upgrades in conjunction with complete board replacement. Rehabilitating these sites will allow City programs and operations to continue to effectively operate the 22 boarded rink sites with adjacent pleasure skating rinks located around the City.

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Parks Maintenance Sub-Depot Development	Current Contributions	-	-	1,500	-	-	1,500	Funds for this project are for the development of a Parks sub-depot building in the expanding South area of the City, brining equipment and labour closer to the work areas to ensure efficient service delivery across the city.
		Recreation Facility Program and Accessibility Improvements	Current Contributions	200	200	200	200	200	1,000	This program is intended to fund smaller facility improvement projects that will permit recreation program changes and accessibility improvements, improving the customer experience at the major recreation facilities.
		Regina Police Service Campus Development	Current Contributions	2,000	3,800	2,600	-	-	8,400	Funds are required to invest in the implementation of a campus facility solution to meet current and future programming requirements of the Regina Police Service.
			RPS Reserve	955	-	-	-	-	955	Funding for the Railyard Renewal Project will be used to redevelop a former CP Rail intermodal yard, a 17.5 acre brownfield site, into a new sustainable mixed-use neighbourhood.
		Regina Revitalization Initiative (RRI) Railyard Renewal Project	Grants	4,400	4,400	4,400	-	-	13,200	Funding for upgrades to City-owned facilities with a focus on reducing utility consumption and GHG emissions consistent with the energy and sustainability framework
		Renewable Regina 2050 - Facility Upgrades	Current Contributions	675	1,500	1,500	1,500	5,575	10,750	Funds for the design and construction of an expansion to the Riverside Cemetery Maintenance Facility. The expansion will improve operational efficiencies.
		Riverside Cemetery Maintenance Facility Expansion	Current Contributions	-	-	-	90	900	990	Construction of a new and larger salt and sand storage building to meet the long-term need of Roadways and Transportation and the efficient production of salt and sand.
		Salt and Sand Building	Current Contributions	1,400	-	-	-	-	1,400	Design and construction of a new fire station in the southeast.
		Southeast Fire Station	Current Contributions	-	1,200	5,400	5,400	-	12,000	

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		South East Lands Development	Land Development Reserve	24,800	10,200	7,000	3,000	-	45,000	Funds for this project are for the development of The Towns, which consists of approximately 50 acres of primarily residential land. Market conditions will dictate the pace of completion.
		Southwest Fire Station	Current Contributions	-	-	-	1,800	1,300	3,100	Funds for the purchase of land and the design of a fire station in the southwest.
		Tennis and Pickleball Court Development	Current Contributions	235	250	250	265	265	1,265	This is a multi-year program to redevelop existing tennis and pickleball court sites to ensure that service levels are maintained. Funding identified is sufficient to typically complete two upgrades per year.
		Transit Master Plan - East Transit Hub	Current Contributions	-	-	-	-	2,000	2,000	Funds for the purchase of land for the East Transit Hub.
		Transit Shelter Improvements	Current Contributions	250	250	250	100	100	950	These funds are used annually to improve and maintain transit shelters as well as add or relocate shelters depending on modifications to the City's transit routes.
		Workspace Improvement Program	Current Contributions	-	200	200	200	250	850	This program funds City workspace improvements to improve employee engagement and business efficiencies, enhance workflow, collaboration and team dynamics.
		Total Land, Real Estate & Facilities		52,632	53,541	35,869	31,062	33,508	206,612	
		Total Financial Strategy & Sustainability		61,357	54,681	36,969	32,612	33,508	219,127	
	City Clerk	Election Management Software Solution - Mail in Ballots	Current Contributions Public/ Separate School Board	40	-	-	-	-	40	Funds for the upgrade to the Election Management Software to support mail in ballots.
		Total City Clerk		80	-	-	-	-	80	
Officers of Council	City Solicitor	Parking Meter Replacement Program	Current Contributions	15	15	15	15	15	75	Funds from this program are used to replace aging meters and associated equipment (eg meter poles)

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
		Parking Ticket Equipment Replacement Program	Current Contributions	-	35	30	35	-	100	Funds are used for the regular replacement of equipment the City of Regina uses daily to issue parking tickets.
Total City Solicitor				15	50	45	50	15	175	
Total Officers of Council				95	50	45	50	15	255	
Regina Police Service	Regina Police Service	Regina Police Service	Current Contributions	4,227	4,940	4,817	5,074	4,525	23,583	The Regina Police Service Capital Plan includes six program areas: facilities development, communications, information technology, emergency services equipment, asset management and fleet.
			SGL	128	128	128	128	128	640	
Total Regina Police Service				4,355	5,068	4,945	5,202	4,653	24,223	
		Corporate Telematics	Current Contributions	100	100	-	-	-	200	Telematics are technologies used to acquire data from the City's vehicle fleet and their systems, including positional and activity data. This program has been in place for several years with funding being used to expand the City's use of telematics equipment.
										Implementation of a new enterprise-wide CRM. A new CRM solution is expected to result in significant efficiencies and improve delivery of customer services by automating processes, reducing wait and call times, and improving service levels. It can also significantly advance digital self-service options, offering a consistent customer experience to complete online transactions in an efficient, accessible, easy to use and cost-effective way.
Transformation Office	Technology	Customer Relationship Management (CRM)	Current Contributions	335	412	-	-	-	747	EBS is the City's major financial application that supports financial, procurement and human resources functions. These funds will be used for resources to implement an
		EBS 12.2 Upgrade	Current Contributions	900	-	-	-	-	900	

Division	Department	Program/ Project	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
										upgrade to the system to increase efficiency and effectiveness.
		Sustainable Technology Infrastructure	Current Contributions	200	200	225	225	225	1,075	This program is used to replace aging and end of life infrastructure components to reduce risk and ensure service availability. This includes technology hardware, software, cybersecurity, data storage, and networking equipment.
		Technology Growth	Current Contributions	200	200	225	225	225	1,075	This program provides the ongoing funding for the City to expand its technology infrastructure services to accommodate the needs of new employees, new City services and new City network locations as well as the growing needs of existing users and services.
		Total Technology		1,735	912	450	450	450	3,997	
		Total Transformation Office		1,735	912	450	450	450	3,997	
		Total General Fund Capital		157,101	141,973	157,050	134,934	149,597	740,655	

TABLE 74

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

Funding Source	2023	2024	2025	2026	2027	5-Year Total
Alley Maintenance Deferred Revenue	200	-	-	-	-	200
Asphalt Plant Reserve	-	750	-	-	300	1,050
Asset Revitalization Reserve	6,000	3,000	-	-	-	9,000
Canada Community-Building Fund (formerly Gas Tax)	13,710	13,711	13,710	13,710	13,710	68,551
Canada Community-Building Fund (formerly Gas Tax) (One-Time)	6,380	-	-	-	-	6,380
Cemetery Reserve	270	270	492	247	191	1,470
Current Contributions	65,629	75,089	77,354	79,674	82,064	379,810
Dedicated Lands Reserve	200	-	400	-	-	600
Employer Provided Parking Reserve	200	750	150	150	300	1,550
Fleet Replacement Reserve	8,826	14,812	22,528	20,704	29,483	96,353
Golf Course Reserve	300	250	250	250	400	1,450
Grants	4,400	4,400	4,400	-	-	13,200
Grants (SGI)	188	128	128	128	128	700
Land Development Reserve	26,675	10,200	7,000	3,000	-	46,875
Public/ Separate School Board	40	-	-	-	-	40
RPS Reserve	955	-	-	-	-	955
Service Agreement Fees (Parks)*	975	148	148	148	148	1,567
Service Agreement Fees (Roads)*	15,550	3,550	18,800	10,800	18,100	66,800
Solid Waste Reserve	3,853	1,788	2,523	5,923	3,023	17,110
Stadium Reserve	150	410	2,650	200	1,750	5,160
Zero Emissions Grant	2,600	12,717	6,517	-	-	21,834
Total General Fund Capital Funding	157,101	141,973	157,050	134,934	149,597	740,655

TABLE 75

*Capital Projects that benefit intensification-related infrastructure in accordance with *The Development Levy Bylaw, 2011* and *The Development Charges Policy* will be funded through the Intensification Infrastructure Reserve. Over the next couple of years a review of the Development Charges Policy and Model will be conducted.

10-Year Recreation/ Culture Capital Plan

The 10-Year Recreation & Culture Capital Plan addresses priorities identified in the Recreation Master Plan and the Regina Cultural Plan. In 2020, Council approved \$3 million in ongoing funding (Recreation/Culture Capital Program) as well as a 0.5% dedicated mill rate (Recreational Infrastructure Program) increase for five years to assist with the implementation of the Recreation Master Plan and the Cultural Plan. In consideration of the recommendations and priorities outlined in these plans and aligned with the Facilities Masters Plan an updated 10-year project list and funding plan will guide investments in the coming years.

It is recognized that it will be a challenge for the City to implement the recommendations in the Recreation & Culture Capital Plan through taxpayer funding alone. The plan presented considers the City solely funding all projects, aside from the Indoor Aquatic Facility, where it has been assumed contributions from the federal and provincial government under the Investing in Canada Infrastructure Program (ICIP) will be received to support the project. Some projects are also eligible for funding from Service Agreement Fees (SAF); in these cases the SAF funding is factored into the plan.

Financial Impact and Risks

The plan should be viewed as a financial projection based on information known to date. There is a risk that the plan will change over time, given future opportunities for partnerships, unplanned projects and funding availability. At this time the focus is on obtaining Council approval of the 2023 projects including multi-year projects that require more than one year to complete.

The most significant risk facing the Recreation & Culture Capital Plan is the uncertainty around funding for the Indoor Aquatics Facility. The plan assumes funding from the federal and provincial levels of government for a total of nearly \$78 million. Should this funding not come to fruition in the time frame that is required or at all, an evaluation will need to be completed to determine if this project should be deferred or if an alternative source of funding (i.e. debt) would be suitable to fund the project should third party grant funding not be available. Further the work of the Catalyst Committee appointed by Council will further inform the timing and nature of this project.

The plan proposes borrowing \$59 million to fund the Indoor Aquatics Facility. The use of debt requires careful consideration with respect to the City's debt capacity and should balance the needs for this plan with the needs of debt for other City projects. It is important to note, however, that the plan incorporates future debt payments related to \$9.5 million of borrowing through the existing funding sources. The remaining \$49.7 million debt payment will need to be supported through the tax base or some other funding source.

10-Year Recreation/ Culture Capital Plan (\$000s)

Category	Program/ Project	Funding Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	10-Year Total	Description			
Aquatics & Fitness Centres	New Indoor Aquatic Facility & Lawson Replacement	Current Contributions*	1,810	2,724	7,650	3,749	-	-	-	-	-	-	15,933	Planning, design and construction of the Indoor Aquatics Facility to add competitive and leisure pool capacity.			
		Servicing Agreement Fees (Parks) and Intensification Infrastructure Reserve	287	895	4,681	11,547	5,791	1,165	-	-	-	-	-		24,366		
		Federal	-	1,579	8,264	20,386	10,223	2,057	-	-	-	-	-		42,509		
		Provincial	-	1,316	6,886	16,988	8,519	1,715	-	-	-	-	-		35,424		
		Debt (payments funded through the Rec/ Culture Plan)	-	-	6,605	2,895	-	-	-	-	-	-	-		-	9,500	
		Debt (funded through tax base or other funding source)	-	-	-	28,523	17,636	3,549	-	-	-	-	-		-	49,708	
		Current Contributions	-	-	944	920	908	885	861	837	813	790	6,958		6,958	Debt payment for the \$9.5M in borrowing New Indoor Aquatic Facility & Lawson Replacement	
		Current Contributions	-	-	-	-	-	100	1,100	6,400	500	-	-		-	8,100	Design and construction of a replacement pool
		Current Contributions	-	-	-	-	-	-	-	-	180	1,770	1,950		1,950	Facility enhancements to complement the replacement of the Fieldhouse floor.	
		Current Contributions	-	-	-	250	2,000	13,055	1,000	-	-	-	-		-	16,305	Design and construction of a replacement pool
		Current Contributions	-	-	-	-	-	-	-	-	-	-	170		1,700	1,870	Design and construction of elements beyond a replacement of the pool basin.

Category	Program/ Project	Funding Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	10-Year Total	Description	
Cultural Facilities & Spaces	Regent Pool	Current Contributions	-	-	-	-	-	-	250	2,100	13,900	1,010	17,260	Design and construction of a replacement pool	
	Sandra Schmirler Leisure Centre Modernization	Current Contributions	-	-	-	-	-	-	-	-	-	170	170	Design of elements beyond a replacement of the pool basin.	
	Globe Theatre Renovation	Current Contributions	1,760	-	-	-	-	-	-	-	-	-	1,760	City contribution to the Globe Theatre renovation project. Funding for this project was approved by Council on June 30, 2020 (CR20-54)	
	Heritage Consultant	Current Contributions	50	50	50	-	-	-	-	-	-	-	150	Completion of the Statements of Significance for all properties on the heritage inventory.	
	Public Art Program	Current Contributions	150	150	150	150	150	150	150	150	150	150	1,500	Investment in public art, as outlined in the Civic Art and Cultural Collections Policy.	
	Artificial Turf/ Fields	Current Contributions	-	-	250	5,360	-	-	-	-	-	-	-	5,610	Design and construction of an additional artificial turf field.
	Canada Games Athletic Complex Track	Current Contributions	-	600	-	-	-	-	-	-	-	-	-	600	Renewal work to extend the life of the current track.
	Indoor/ Outdoor Sports	Pickleball Facility	Current Contributions	1,260	840	-	-	-	-	-	-	-	-	2,100	2023 funding is intended to construct pickleball courts at Douglas Park. Additional consultation with the pickleball community will occur regarding how best to meet future pickleball needs.
			Servicing Agreement Fees (Parks)	540	360	-	-	-	-	-	-	-	-	-	900
		Douglas Park Tennis Courts	Current Contributions	-	350	-	-	-	-	-	-	-	-	-	350
Mount Pleasant Support Facilities	Current Contributions	270	-	-	-	-	-	-	-	-	-	-	270	Final year of funding for the replacement and renovations of existing support facilities to maximize community use.	

Category	Program/ Project	Funding Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10-Year Total	Description
Outdoor Recreation	Dog Park	Current Contributions	-	-	55	-	58	-	61	-	-	-	-	174	Construction of a potential future neighbourhood level dog park.
	Downtown Accessible Washroom	Current Contributions	500	-	-	-	-	-	-	-	-	-	-	500	Construction of a permanent standalone washroom downtown.
	Cricket Field	Current Contributions	1,270	-	-	-	-	-	-	-	-	-	-	1,270	Funding to have a consistent supply of cricket fields available.
Other	Spray Pad/ Playground	Current Contributions	-	-	-	-	-	-	2,266	-	-	-	-	2,266	Construction of an additional accessible playground and spray pad destination
	Community & Neighbourhood Centre	Current Contributions	880	1,555	-	-	-	-	-	-	-	-	-	2,435	Replacement of the North East Community Operated Centre.
	Partnerships	Current Contributions	100	520	100	520	100	520	100	520	100	520	520	3,100	Funding to allow the City to consider partnership opportunities brought forward by the community.
Annual Funding Surplus/ (Deficit)	Program & Staffing	Current Contributions	250	250	250	250	250	250	250	250	250	250	250	2,500	Staffing to implement the 10-year Recreation & Culture Capital Plan.
	Annual Funding Surplus/ (Deficit)	Current Contributions	-	2,711	301	(1,449)	6,284	(5,210)	3,712	(507)	(6,313)	3,390	3,390	2,919	
Total Expenditures			9,127	13,900	36,186	90,089	51,919	18,236	9,750	9,750	9,750	9,750	9,750	258,457	

TABLE 76

10-Year Recreation/ Culture Capital by Funding Source (\$000s)

Funding Source	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	10-Year Total
Current Contributions*	8,300	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	9,750	96,050
Debt (funded through Mill Rate)	-	-	-	28,523	17,636	3,549	-	-	-	-	49,708
Debt (Tax or other funding source)	-	-	6,605	2,895	-	-	-	-	-	-	9,500
Federal	-	1,579	8,264	20,386	10,223	2,057	-	-	-	-	42,509
Provincial	-	1,316	6,886	16,988	8,519	1,715	-	-	-	-	35,424
Servicing Agreement Fees (Parks)	827	1,255	4,681	11,547	5,791	1,165	-	-	-	-	25,266
Total 10-Year Recreation/ Culture Capital Plan Funding	9,127	13,900	36,186	90,089	51,919	18,236	9,750	9,750	9,750	9,750	258,457

TABLE 77

*Current Contributions to the 10-Year Recreation/ Culture Capital Plan are from two ongoing programs on the 2023-2027 General Fund Capital Plan:

- Recreation/Culture Capital Program - \$3M annually
- Recreational Infrastructure Program - \$5.3M in 2023 increasing to \$6.75M in 2024. This program is funded through a 0.5% dedicated mill rate.

Capital Carryforward

Capital Carryforward are project or program funds that have been approved in past prior years but have not yet been spent. Projects can be delayed for a number of reasons including delays in getting resources, delays in finalizing external funding, weather delays, delays in related projects. The funds have been committed to complete previously approved projects/programs, as a result, unspent funds are rolled forward to allow the project/program to be completed.

The City has a capital carryforward balance of approximately \$257 million at the end of 2022. A breakdown of carryforward by funding source is provided in Table 78.

General and Utility Fund Capital Plan Carryforward

Funding Source	Description	Amount (\$000s)
<i>Service Agreement Fees</i>	Funding from developers to build support infrastructure in new development areas. This includes roadways, parks, and utilities.	75,990
<i>Reserves (Excluding General Utility Reserve)</i>	Generally, these reserves are for specific areas of operations such as fleet, cemeteries, golf or solid waste. The majority of this carryforward is from fleet and solid waste.	43,210
<i>Grants</i>	The City occasionally receives funding from third party organizations to complete capital projects.	3,011
<i>Current Contributions to Capital</i>	This funding source is provided through a contribution from the Operating Budget to fund Capital projects/ programs. The mill rate (taxation) supports these projects.	31,869
<i>General Utility Reserve</i>	This reserve is meant to fund capital items related to utility operations. The funding source for these projects is utility fees.	103,211
Total Estimated Carryforward		257,291

TABLE 78

If projects/programs are cancelled the funds are returned to the original funding source if a capital project or if a program, returned to the program to fund other capital projects within the program. Much of the carryforward is from funding sources such as Service Agreement Fees and Grants. These funding sources have strict guidelines on what types of projects/programs that those funds can be allocated to. The funding sources that the city has the most discretion on how to spend are the Utility Reserve and the General Reserve.

Top 10 carryforwards in each of General and Utility are listed in Table 79 and Table 80. A narrative as to why the carryforward exists is provided for each of these projects. The funds that have been allocated to these projects/programs are committed and most are expected to be completed, and the funds spent, by the end of 2023 or 2024. Administration monitors the capital carryforward and unused funds are returned to the original funding source or program.

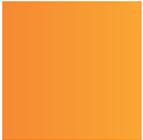
General Fund Top 10 Carryforward Projects/Programs		
Programs/Projects	Reason for Carryforward	Amount (\$000s)
Facilities Asset Management	The anticipated carryforward is typical as there are a number of multi-year projects that will continue into and be completed in 2023.	4,540
RPS Facilities Renewal Project	This is a multi-year project that will be ongoing into 2025. The funding is required for Phase 3 of the project and will be combined with additional funding in 2023 to complete Phase 3.	4,040
Parks Sub-Depots & Mount Pleasant Support Facilities	Planning and design work is underway for this project. The Mount Pleasant Support facility has been paused pending the outcome of the Catalyst Committee's work and a decision on the timing and location of a new baseball stadium, if it is decided to build a new baseball stadium. The project will resume design work once that decision is made, and construction is anticipated to begin in 2023. All funds are expected to be spent by 2024.	3,730
Bridge Infrastructure Renewal	Funding is to be used on Pinkie Road Bridge Replacement which is a 2-year project that started in 2022, but the bulk of work to be invoiced is in 2023. The current bridge is in poor condition and has a 5-tonne load restriction in place. The project timeline was extended to two years to manage the risk associated with market conditions and supply chain issues.	3,500
Customer Relationship Manager (CRM) Solution	The CRM solution is a foundational initiative of the Efficiency Review. The project is currently in the evaluation phase. The project is on schedule to have a completed contract by the end of 2022. The City will be using a milestone process to release funds in 2022 and 2023 as part of the implementation plan for the project. The funds are being used for the software solution licenses and contract services to assist with the implementation of the software.	2,750
Indoor Aquatics Centre	Project work continues related to the Investing in Canada Infrastructure Program (ICIP) application that is due in March 2023. Further work will proceed once the Catalyst Committee's work is complete and a decision on the timing and location the facility is made. The carry forward funds have been factored into the future budget requests and will be utilized towards completing the design work.	2,720
Street Infrastructure Renewal	The Street Infrastructure Renewal Program helps renew major roads such as expressways, arterial and collector roads throughout the City. The program focuses on repairing roads and renewing concrete sidewalks and medians. The estimated carryforward is related to contractor holdbacks and project work that will be completed in 2023.	1,800
Ring Rd Rail Grade Crossing Relocation- Prelim Design	Work on this project is underway and we expect a number of invoices still to be received in 2022. The project will continue into 2023 and includes project administration, continuing design work, continuing stakeholder consultation, geotechnical investigation, permitting plan, Climate Change Assessment, and cost estimates. There is also an anticipation to see partial reimbursement of payments in 2022 as eligible expenses will be submitted to the Transport Canada National Trade Corridors Fund.	1,500
EBS 12.2 Upgrade	This project is holding a carryforward amount due to delays related to COVID and resourcing availability. The carryforward funds are expected to be spent in the 2023 year.	1,000
Northeast Community Center	Design work for this new facility is in progress and will be complete in early 2023. Construction will begin in 2023 and will be complete in 2025. The project has received multi-year budget approval and carryforward funds will be spent in 2023.	820

TABLE 79

Utility Fund Top 10 Carryforward Projects/Programs		
Programs/Projects	Reason for Carryforward	Amount (\$000s)
Advance Metering Infrastructure (AMI) System Equipment Upgrade	This is a large multi-year project that ultimately involves the replacement of 76,000 water meters and radio installation services.	21,860
Water Pumping Station	These funds are required to finance construction of the 4th Avenue Pumping Station and engineering investigations for the replacement of pumps 1 and 2 in the North Pumping Station. This is a multi-year project expected to be completed in 2025.	15,170
Heritage Stormwater Improvements	This multi-year project will improve the stormwater system and reduce flooding in the Heritage neighbourhood. Final design was delayed due to the discovery of soil contamination at the site of the proposed detention pond. Construction is anticipated to begin in 2024 and be complete in 2026.	11,890
North East Neighbourhood Drainage Improvement Project	The multi-year drainage improvement project was tendered this summer but the bids came in over budget. An Negotiated Request For Proposals will be issued later this fall with construction to be scheduled for 2023 and 2024.	10,430
Water Supply Modification	This is a multi-year program that funds the assessment, repair, replacement of large diameter water mains including Buffalo Pound Supply, city loop and any other large diameter water mains and is expected to have carryforward since it is a program.	3,580
Water Reservoir Upgrade & Rehabilitation	This is a multi-year program that funds the assessment, repair, and upgrade of the water storage reservoirs. A major water reservoir rehabilitation is being planned for 2023.	2,540
Wastewater Lift Station Upgrade - Rehabilitation	These funds are targeted for the rehabilitation of the Hillsdale and Ritter Avenue Wastewater Pumping Stations, and the Lewvan South Storm Water Pumping Station in 2023 and 2024.	6,030
Storm Sewer Renewal	This is a multi-year program that funds the cleaning and CCTV inspection of the City's storm sewer networks, and the rehabilitation of the underground piping and is expected to have a carry forward since it is an ongoing program.	5,540
Albert Street Storm Lift Station Replacement	This project will rehabilitate the Albert Street Stormwater Lift Station to improve operations and extend the life of the facility.	3,410
Wastewater Treatment Plant	The City's Wastewater Treatment Plant (WWTP) is operated by a third-party contractor, EPCOR, as part of a P3 agreement. Upgrades to the WWTP began in 2014 and commissioning of the WWTP was completed in 2018. Funds are carried over each year for consulting services to support the City in contract management for the operation and maintenance phase of the P3 agreement.	3,229

TABLE 80

2023-24



Utility Budget



Utility Fund Overview

The Utility Fund budget must be balanced as defined in *The Cities Act*. For 2023, the Utility Fund Budget is based on \$166 million in both revenue and expense. The Five-Year Capital Plan includes \$137 million in 2023 and \$510 million for the years 2023-2027. The Budget developed for 2023 & 2024 was guided by the following direction:

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

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

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

Services

The Utility rates support four service areas:

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

The 2023 rates result in a 4.5% increase plus the 1 cent/day charge for a typical residential customer about \$7.32 per month. The 4.5% rate increase is made up of a 3% increase to support base operations, 1% increase to accommodate the Buffalo Pound Water Treatment Plant Renewal and 0.5% to support the Utility affordability program.

The 2024 rates result in a 4.0% increase for a typical residential customer about \$6.60 per month. The 4% rate increase is made up of a 3% increase to support base operations and a 1% increase to accommodate the Buffalo Pound Water Treatment Plant Renewal.

	2023		2024	
	Utility Rate Increase %	Monthly Increase for an average household \$	Utility Rate Increase %	Monthly Increase for an average household \$
High-Efficiency Water Retrofits Program (1 cent/day charge)		\$0.30		
Buffalo Pound Water Treatment Plant Renewal	1.0%	\$1.56	1.0%	\$1.65
Utility Affordability Program	0.5%	\$0.78	0.0%	\$0.00
Increase for Base Operations (Proposed)	3.0%	\$4.68	3.0%	\$4.95
Total Proposed Increase	4.5%	\$7.32	4.0%	\$6.60

TABLE 81

Utility rates are set based on a long-range financial model which covers the cost of operating the Utility and the cost of ongoing asset management and renewal. This serves to moderate the need for dramatic rate increases in any given year.

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

2022 Achievements

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

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

With the Council approval of the accelerated lead service connection management program, Administration continues to work with residents and the construction industry to build understanding and capacity to replace all public lead service connection by 2036. All residents can apply to have their lead service connection replaced at any time to ensure the removal of lead in drinking water for their home.

The City completed the design and integration of the new Water Meter and AMR replacement project. This included starting to replace every water meter in the City of Regina and laying the foundation for an improved customer experience regarding accessing water usage data through the future customer portal.

Operating Challenges & Opportunities

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

The Utility has increased cross-training, which allows for the deployment of resources where required, including responses to failures, which improves service delivery.

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

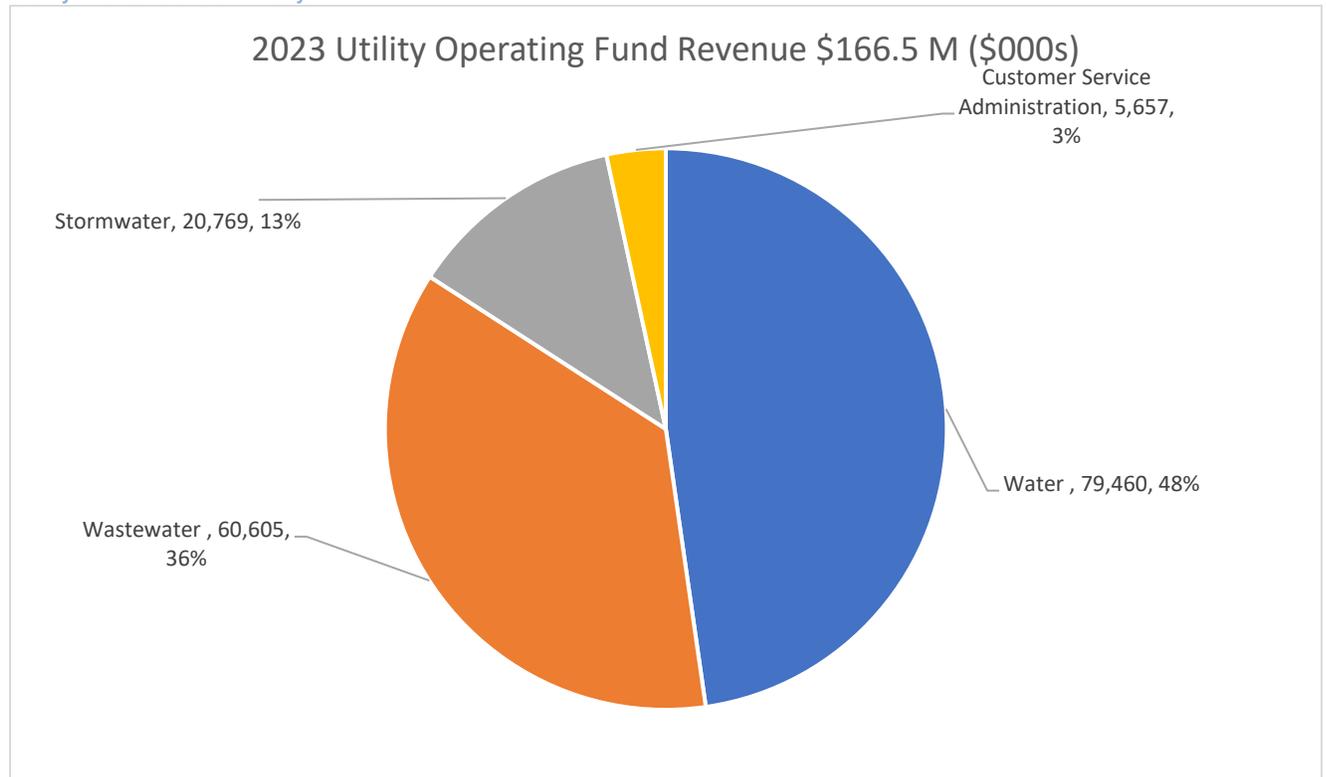
Strategic Initiatives

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

In 2023, work will continue to renew underground infrastructure, including relining some large diameter wastewater pipes; and on the water system (Eastern Pressure Solution) to allow growth to continue as identified in the OCP. Significant work will also continue on the replacement of water meters and the meter reading system.

Utility Fund Revenues

Utility Revenue Summary



The user-pay structure of the Utility Fund means that fees paid by customers support the cost of providing the service and maintaining the assets required to provide the service. An overall Utility rate increase of 4.5% in 2023 and 4.0% in 2024 Utility Budget is proposed. The rate increase will be effective January 1 for each of the perspective years.

Revenues from Utility rates are estimated to total \$166.5 million, an increase of \$9.1 million over 2022. The increase is based on the proposed 4.5% increase in 2023.

Revenues from Utility rates are estimated to total \$174.1 million, an increase of \$7.6 million over 2023. The increase is based on the proposed 4.0% increase in 2024.

*Revenue by Services Categories
2023/2024 Proposed Budgets*

(\$000s)	2021	2022	2022	2023			2024		
	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Water	74,976	75,612	75,738	79,460	3,848	5.09%	83,070	3,610	4.5%
Wastewater	59,615	57,300	57,005	60,605	3,305	5.77%	63,504	2,899	4.8%
Stormwater	18,780	19,744	19,586	20,769	1,025	5.19%	21,904	1,135	5.5%
Customer Service Administration	6,450	4,705	5,531	5,657	952	20.23%	5,657	-	0.0%
Total	159,821	157,361	157,860	166,491	9,130	5.80%	174,135	7,644	4.6%

TABLE 82

Proposed Budget Detail – 2023 & 2024

Water

Water fees are collected for the purposes of purchasing water and distributing water to customers. The rate structure for water includes a base fee that varies according to the size of the water meter and a fee for the amount each customer consumes.

For 2023, the revenue collected is projected to be \$79.5 million; an increase of \$3.8 million over 2022. The increase is due primarily to the rate increase, growth in customers, and consumption based on 5-year trend.

For 2024, the revenue collected is projected to be \$83.1 million; an increase of \$3.6 million over 2023. The increase is due primarily to the rate increase, growth in customers, and consumption based on 5-year trend.

Wastewater

Wastewater fees are collected for the purposes of removing and treating the wastewater collected from customers. The rate structure for wastewater includes a base fee that varies according to the size of the water meter as well as a fee for the amount that each customer discharges into the wastewater system.

In 2023, the revenue collected is projected to be \$60.6 million; an increase of \$3.3 million over 2022. The increase is due primarily to the rate increase, growth in customers, and consumption based on 5-year trend.

In 2024, the revenue collected is projected to be \$63.5 million; an increase of \$2.9 million over 2023. The increase is due primarily to the rate increase, growth in customers, and consumption based on 5-year trend.

Stormwater

Stormwater fees are collected for the purposes of managing and maintaining the stormwater system which collects water from rainfall and melting snow in and around the City. The rate structure is based on the size of the property, with larger properties paying a higher levy.

In 2023, the revenue collected is projected to be \$20.8 million; an increase of \$1.0 million over 2022. The increase is due primarily to the rate increase and growth in customers.

In 2024, the revenue collected is projected to be \$21.9 million; an increase of \$1.1 million over 2023. The increase is due primarily to the rate increase and growth in customers.

Customer Service Administration

Administrative Fees and other charges include Utility service charges such as turn-off and turn-on fees and any late payment interest revenue that the City collects from our customers. This also includes revenues that the City charges to its internal customers such as community facilities, parks, and City Hall, as well as administrative fees collected for new development.

In 2023, the revenue collected is projected to be \$5.7 million; an increase of \$1.0 million over 2022. The increase is related to an adjustment to align Service Agreement Fee revenue for Buffalo Pound Water Treatment Plant to actuals due to cost escalation of the plant.

In 2024, the revenue collected is projected to be \$5.7 million; the same as 2023.

2023 & 2024 Utility Rates

Rate Impact table – Residential

Table 83 illustrates the impact of a 4.5% per cent rate increase on a homeowner who uses 275 cubic meters of water per year. In 2023, the cost increase from 2022 rates is about \$7.32 per month or \$87.94 annually for an average household. In 2024, the cost increase from 2023 rates is about \$6.60 per month or \$79.29 annually for an average household.

Rate Impact – Average Residential	2022	2023			2024		
	Approved	Proposed Budget	Annual Increase	Monthly Increase	Proposed Budget	Annual Increase	Monthly Increase
Water							
Annual Basic Charge	\$335.80	\$350.40	\$14.60	\$1.22	\$365.00	\$14.60	\$1.22
Annual Volume Charge	\$607.75	\$635.25	\$27.50	\$2.29	\$660.00	\$24.75	\$2.06
Total Annual Water	\$943.55	\$985.65	\$42.10	\$3.51	\$1,025.00	\$39.35	\$3.28
Wastewater							
Annual Basic Charge	\$259.15	\$270.10	\$10.95	\$0.91	\$281.05	\$10.95	\$0.91
Annual Volume Charge	\$439.73	\$460.02	\$20.29	\$1.69	\$478.06	\$18.04	\$1.50
Total Annual Wastewater	\$698.88	\$730.12	\$31.24	\$2.60	\$759.11	\$28.99	\$2.41
Annual Stormwater Infrastructure Levy	\$226.30	\$237.25	\$10.95	\$0.91	\$248.20	\$10.95	\$0.91
High-Efficiency Water Retrofits Program surcharge		\$3.65	\$3.65	\$0.30	\$3.65		
Total Annual Utility Charges	\$1,868.73	\$1,956.67	\$87.94	\$7.32	\$2,035.96	\$79.29	\$6.60

TABLE 83

Rate Comparison table – Residential

Table 84 compares Regina's 2023 rates with those of other cities for a residential customer who uses 275 cubic meters of water per year.

Sample Residential Customer – 2023 Rate for Regina, (2022 Rates for other Cities)					
	Regina	Calgary	Edmonton	Saskatoon	Winnipeg
Water					
Annual Basic Charge	\$350.40	\$179.70	\$151.60	\$311.71	\$255.50
Annual Volume Charge	\$635.25	\$382.25	\$592.77	\$485.29	\$536.25
High-Efficiency Water Retrofits Program surcharge	\$3.65	-	-	-	-
Total Annual Water	\$989.30	\$561.95	\$744.36	\$797.00	\$791.75
Wastewater					
Annual Basic Charge	\$270.10	\$348.21	\$205.25	\$155.85	\$0.00
Annual Volume Charge	\$460.02	\$383.63	\$682.74	\$250.79	\$800.25
Total Annual Wastewater	\$730.12	\$731.84	\$887.99	\$406.64	\$800.25
Annual Stormwater Infrastructure Levy	\$237.25	\$190.17	\$346.19	\$466.55	\$0.00
Total Annual Utility Charges	\$1,956.67	\$1,483.96	\$1,978.54	\$1,670.19	\$1,592.00

TABLE 84

A comparison of Water and Wastewater Utility rates across Western Canada (2022 rates are the most recent rates published by all municipalities)

Note 1: Saskatoon's levy is for all infrastructure and not stormwater alone.

Rate Impact table – Commercial

Table 85 illustrates the impact of the 2023 and 2024 rates on a commercial customer with a meter with a diameter of 40 millimeters that uses 3,000 cubic meters of water per year on a property between 3,000 to 5,000 square meters in size. This water consumption would be typical for a strip mall with a restaurant and hair salon as tenants, and a parking lot with minimal landscaping. The average annual impact on commercial customers is \$655.85 in 2023 and \$596.45 in 2024.

Rate Comparison table – Commercial

Rate Impact - Average Commercial	2022		2023		2024		
	Approved	Proposed	Annual Average Increase	Monthly Average Increase	Proposed	Annual Average Increase	Monthly Average Increase
Water							
Annual Basic Charge	\$605.90	\$631.45	\$25.55	\$2.13	\$657.00	\$25.55	\$2.13
Annual Volume Charge	\$6,630.00	\$6,930.00	\$300.00	\$25.00	\$7,200.00	\$270.00	\$22.50
Total Annual Water	\$7,235.90	\$7,561.45	\$325.55	\$27.13	\$7,857.00	\$295.55	\$24.63
Wastewater							
Annual Basic Charge	\$467.20	\$485.45	\$18.25	\$1.52	\$507.35	\$21.90	\$1.83
Annual Volume Charge	\$5,733.00	\$5,997.60	\$264.60	\$22.05	\$6,232.80	\$235.20	\$19.60
Total Annual Wastewater	\$6,200.20	\$6,483.05	\$282.85	\$23.57	\$6,740.15	\$257.10	\$21.43
Annual Stormwater Infrastructure Levy	\$905.20	\$949.00	\$43.80	\$3.65	\$992.80	\$43.80	\$3.65
Utility Affordability Surcharge		\$3.65	\$3.65	\$0.30	\$3.65		
Total Annual Utility Charges - Commercial	\$14,341.30	\$14,997.15	\$655.85	\$54.65	\$15,593.60	\$596.45	\$49.70

TABLE 85

Utility Operating Expenses
2023 Utility Operating by Service

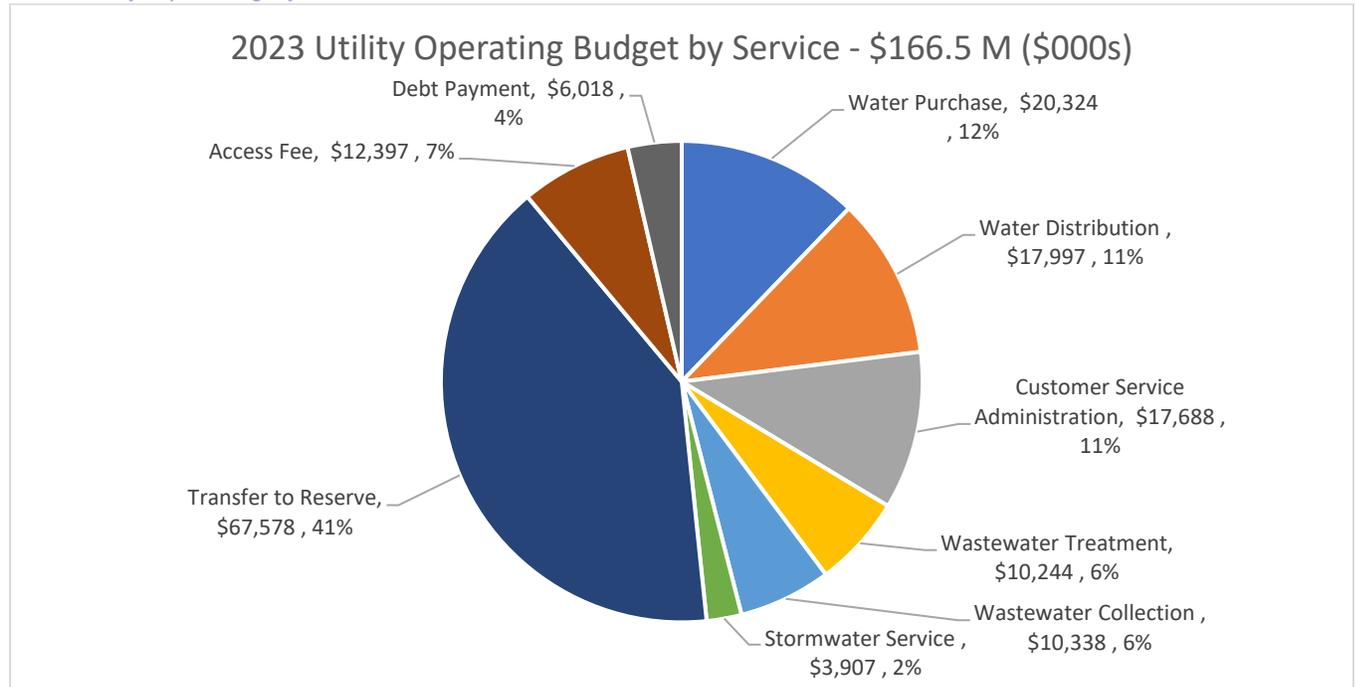


TABLE 86

Operating Expenses by Service

Account Category	2022			2023			2024		
	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Direct Expenses									
Water Purchase	18,047	18,358	19,250	20,324	1,966	10.7%	22,560	2,236	11.0%
Water Distribution	15,632	17,725	15,524	17,997	272	1.5%	18,079	82	0.5%
Customer Service Administration	19,381	15,770	16,521	17,688	1,918	12.2%	18,161	473	2.7%
Wastewater Treatment	8,636	13,538	13,498	10,244	(3,294)	(24.3%)	11,258	1,014	9.9%
Wastewater Collection	10,496	10,143	11,201	10,338	195	1.9%	10,407	69	0.7%
Stormwater Service	3,505	3,812	3,346	3,907	95	2.5%	3,923	16	0.4%
Utility Operations Total	75,697	79,346	79,340	80,498	1,152	1.45%	84,388	3,890	4.83%
Transfer to Reserve	66,994	60,219	60,219	67,578	7,359	12.2%	70,718	3,140	4.6%
Access Fee	11,112	11,778	11,423	12,397	619	5.3%	13,011	614	5.0%
Debt Payment	6,018	6,018	6,018	6,018	-	0.0%	6,018	-	0.0%
Other Expenditures	84,124	78,015	77,660	85,993	7,978	10.23%	89,747	3,754	4.37%
Utility Total	159,821	157,361	157,000	166,491	9,130	5.80%	174,135	7,644	4.59%

TABLE 87

Water Purchase

Water purchase expenses are the costs for the City to purchase its water supply from the Buffalo Pound Water Treatment Plant.

For 2023, the expected cost is \$20.3 million; an increase of \$2.0 million over 2022. The increase is primarily due to the rate increase from Buffalo Pound Water Treatment Plant which will be used in part to fund the planned upgrades at the Buffalo Pound Water Treatment Plant.

For 2024, the expected cost is \$22.6 million; an increase of \$2.2 million over 2023. The increase is primarily due to the rate increase from Buffalo Pound Water Treatment Plant which will be used in part to fund the planned upgrades at the Buffalo Pound Water Treatment Plant.

Water Distribution

Water distribution expenses are the costs associated with providing water distribution services to the City's customers.

For 2023, the expected cost is \$18.0 million; an increase of \$0.3 million over 2022.

For 2024, the expected cost is \$18.2 million; an increase of \$0.1 million over 2023.

Customer Services and Administration

Customer Services are the costs associated with providing services such as billing, meter-reading, and other administrative functions. They also include internal costs that the general City services provide to the utility. These would include internal costs such as human resources, budgeting, purchasing, information technology, customer support and communications.

For 2023, the expected cost is \$17.6 million; an increase of \$1.9 million over 2022. This is primarily due to an increase in General Fund costs that are allocated to the Utility to the extent that the Utility benefits from those services (\$1.0 million) and costs related to the introduction of the Utility Affordability program (\$400,000) and Water Retrofits (\$300,000).

For 2024, the expected cost is \$18.2 million; an increase of \$0.5 million over 2023. This is primarily due to an increase in General Fund costs that are allocated to the Utility to the extent that the Utility benefits from those services.

Wastewater Treatment

Wastewater treatment expenses are the costs associated with treating the City's wastewater.

For 2023, the expected cost is \$10.2 million; a decrease of \$3.3 million from 2021. This is primarily due to a removal of a capital maintenance payment to EPCOR for the wastewater treatment contract. This was a one-time increase in 2022.

For 2024, the expected cost is \$11.3 million; an increase of \$1.0 million from 2021. This is primarily due to a planned capital maintenance payment to EPCOR for the wastewater treatment contract.

Wastewater Collection

Wastewater collection expenses are the costs associated with providing wastewater collection services to customers.

For 2023, the expected cost is \$10.3 million; an increase of \$0.2 million from 2022.

For 2024, the expected cost is \$10.4 million; an increase of \$0.1 million from 2023.

Stormwater

Stormwater expenses are the costs associated with managing and maintaining the stormwater system which collects water from rainfall and melting snow in and around the City.

For 2023, the expected cost is \$3.9 million; an increase of \$0.1 million over 2022.

For 2024, the expected cost is \$3.9 million; an increase of \$16,000 over 2023.

Access Fee

The access fee is a transfer to the City's General Operating Fund. Any organization or utility operating in a municipality would be required to pay either property taxes or an access fee for the rights to use or access civic assets. The access fee is based on 7.5 per cent of the previous year's budgeted revenues for billed water consumption, wastewater charges and stormwater infrastructure levy and a proportionate share of the Goods and Services Tax (GST) rebate.

For 2023, the expected cost is \$12.4 million; an increase of \$0.6 million over 2022.

For 2024, the expected cost is \$13.0 million; an increase of \$0.6 million over 2023.

Debt Payment

Debt payment expenses consist of the debt principal and interest payments for the capital portion of the Wastewater Treatment Plant.

For 2023, the expected cost is \$6.0 million; the same as 2022.

For 2024, the expected cost is \$6.0 million; the same as 2023.

Transfer to Reserve

Transfer to Reserve expenses consist of payments the City makes into its Utility reserve to fund current and future planned Utility capital costs such as replacements of water and wastewater pipes. The transfer is the difference between the revenues and expenses.

For 2023, the expected transfer is \$67.6 million; an increase of \$7.4 million over 2022.

For 2024, the expected transfer is \$70.7 million; an increase of \$3.1 million from 2023.

Operating Expenses by Account Category

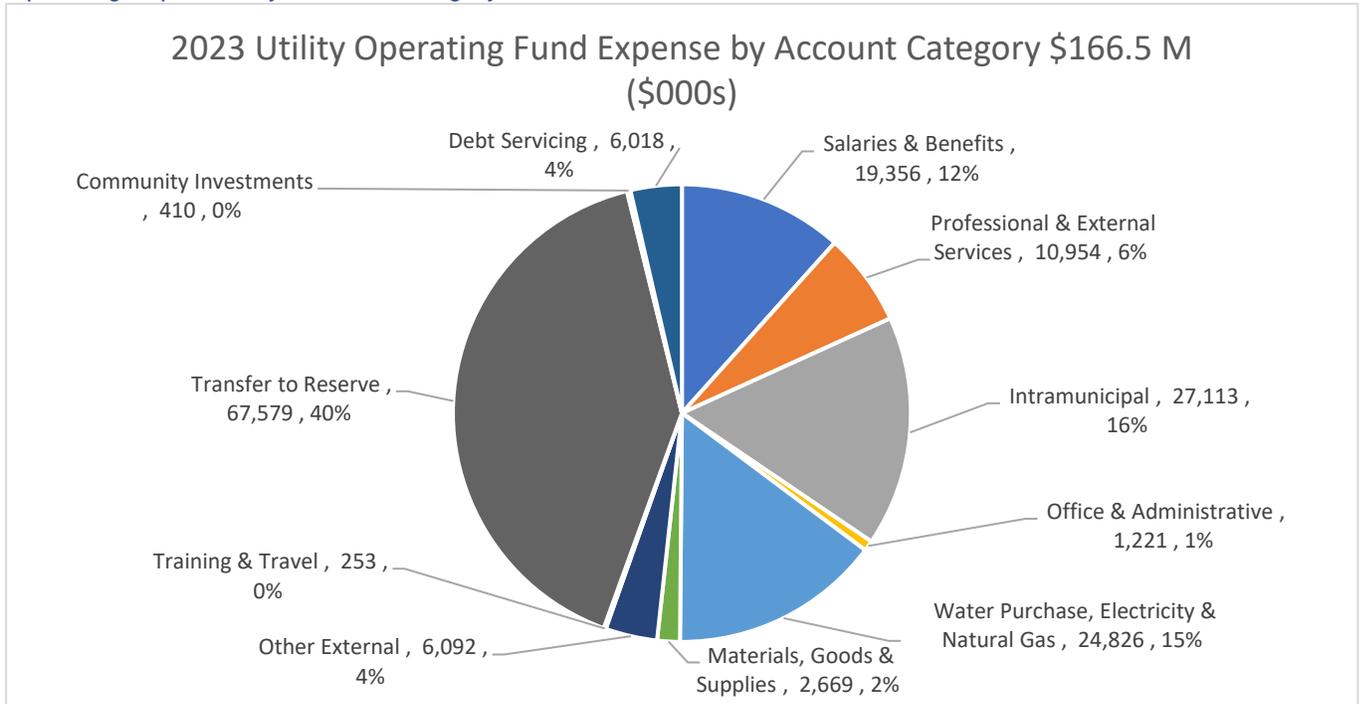


TABLE 88

(\$000s)	2021	2022	2022	2023			2024		
Account Category	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Salaries & Benefits	16,516	18,738	16,505	19,356	618	3.3%	19,446	90	0.5%
Professional & External Services	13,196	14,167	14,512	10,954	(3,213)	(22.7%)	11,837	883	8.1%
Intramunicipal	23,796	25,568	24,395	27,113	1,545	6.0%	28,136	1,023	3.8%
Office & Administrative	1,182	1,221	1,180	1,221	-	0.0%	1,221	-	0.0%
Water Purchase, Electricity & Natural Gas	21,885	22,442	23,493	24,826	2,384	10.6%	27,308	2,482	10.0%
Materials, Goods & Supplies	3,555	2,669	3,400	2,669	-	0.0%	2,669	-	0.0%
Other External	6,544	6,066	7,144	6,092	26	0.4%	6,115	23	0.4%
Training & Travel	135	253	134	253	-	0.0%	253	-	0.0%
Transfer to Reserve	66,994	60,219	60,219	67,579	7,360	12.2%	70,718	3,139	4.6%
Community Investments	0	0	0	410	410		414	4	1.0%
Debt Servicing	6,018	6,018	6,018	6,018	-	0.0%	6,018	-	0.0%
Utility Total	159,821	157,361	157,000	166,491	9,130	5.8%	174,135	7,644	4.6%

TABLE 89

Salaries & Benefits

This category includes salaries and benefits for the Utility 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 statutory benefits such as CPP.

The 2023 Budget projects expense of \$19.4 million, an increase of \$0.6 million over the 2022 Budget.

The 2024 Budget projects expense of \$19.4 million, an increase of \$0.1 million over the 2023 Budget.

Professional & External Services

Expenditures in this category are primarily for the contract with EPCOR to manage the Wastewater Treatment Plant.

The 2023 Budget projects expenses of \$10.9 million, a decrease of \$3.2 million from the 2022 Budget. This decrease is primarily related the removal of a one-time payment to EPCOR.

The 2024 Budget projects expenses of \$11.8 million, an increase of \$0.9 million from the 2023 Budget. This increase is primarily related contractual increases to the EPCOR contract to manage the Wastewater Treatment Plant.

Intramunicipal

This category includes costs allocated to operating areas for internal trades, fleet costs, facilities costs, and the Utility Administration Fee & Access Fee.

The 2023 Budget projects expenses of \$27.1 million, an increase of \$1.5 million from the 2022 Budget. The increase is a result of an increase in the Utility Admin Fee & Access Fee charged from the General Operating Fund (\$1.0 million) and an adjustment to fleet allocations to align budget with actuals (\$0.5 million).

The 2024 Budget projects expenses of \$28.1 million, an increase of \$1.0 million from the 2023 Budget. The increase is a result of an increase in the Utility Admin Fee and Access Fee charged from the General Operating Fund (\$1.0 million).

Office and Administrative

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

The 2023 Budget projects expenses of \$1.2 million, no change from the 2022 Budget.

The 2024 Budget projects expenses of \$1.2 million, no change from the 2023 Budget.

Water Purchase, Electricity & Natural Gas

Costs in this category are primarily related to water purchase from Buffalo Pound Water Treatment Plant as well as heating and electricity for utility facilities.

The 2023 Budget projects expenses of \$24.8 million, an increase of \$2.3 million over the 2022 Budget. This increase is primarily due to increase water purchase costs (\$2.0 million) and electricity and natural gas increases (\$0.3 million).

The 2024 Budget projects expenses of \$27.3 million, an increase of \$2.5 million over the 2023 Budget. This increase is primarily due to increase water purchase costs (\$2.2 million) and electricity and natural gas increases (\$0.3 million).

Materials, Goods & Supplies

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

The 2023 Budget projects expenses of \$2.7 million, the same as the 2022 Budget.

The 2024 Budget projects expenses of \$2.7 million, the same as the 2023 Budget.

Other External

Costs in the category relate to internal charges planning & development, roadways and transportation charges, and facilities charges.

The 2023 Budget projects expenses of \$6.1 million, a \$26,000 increase over the 2022 Budget.

The 2024 Budget projects expenses of \$6.1 million, a \$23,000 increase over the 2023 Budget.

Training & Travel

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

The 2023 Budget projects expenses of \$0.3 million, the same as the 2022 Budget.

The 2024 Budget projects expenses of \$0.3 million, the same as the 2023 Budget.

Transfer to Reserve

Transfer to Reserve expenses consist of payments the City makes into its reserves to fund current and future planned Utility capital costs such as replacements of water and wastewater pipes. The transfer is the difference between the revenues and expenses.

The 2023 Budget projects expenses of \$67.6 million, an increase of \$7.4 million over the 2022 Budget.

The 2024 Budget projects expenses of \$70.7 million, an increase of \$3.1 million from the 2022 Budget.

Debt Servicing

Debt Servicing is primarily from related upgrades to the Buffalo Pound Water Treatment Plant.

The 2023 Budget projects expenses of \$6.0 million, the same as the 2022 Budget.

The 2024 Budget projects expenses of \$6.0 million, the same as the 2023 Budget.

Utility Fund Reserves & Debt

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

The General Utility Reserve is based on a long-range financial model for water, wastewater and stormwater service and allows for full cost recovery, including the long-term cost of maintaining assets, such as replacement of underground pipes to distribute water, through its 25-year capital program. At the approved rate increase, the General Utility Reserve is projected to remain at a positive balance and within its recommended range through 2023-2027 although it will decrease to \$73 million. While there is some risk associated with these lower projected balances, the model is reviewed each year, allowing an opportunity to adjust if required.

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

General Utility Fund Reserve and Service Agreement Fees Balances (\$000s)

Five Year General Utility Reserve Forecast (\$000s)										
Min	Max		2022	2023	2023	2023	2024	2025	2026	2027
		Reserve Name	Projected Ending Balance	Additions	Reductions	Projected Ending Balance				
25,000	90,000	General Utility Reserve	105,500	67,500	84,000	89,000	80,000	73,000	75,000	80,000

Five Year Service Agreement Fees (Utility) Forecast (\$000s)										
Min	Max		2022	2023	2023	2023	2024	2025	2026	2027
		Reserve Name	Projected Ending Balance	Additions	Reductions	Projected Ending Balance				
N/A	N/A	Service Agreement Fees - Utilities	(70,578)	1,320	44,200	(113,458)	(128,788)	(159,118)	(163,748)	(170,528)

Utility Fund Debt

The City also uses debt to cover infrastructure costs. All Utility debt relates to the wastewater treatment plant.

Debt (\$000s)	2023			Serving Cost		
	Opening Balance	New Issue	Closing Balance	Principal	Interest	Total Payments
Wastewater Treatment Plant	69,300	-	67,582	1,718	4,300	6,018
	2023 to 2027			Serving Cost		
	2023 Opening Balance	New Issue	2027 Closing Balance	Principal	Interest	Total Payments
Wastewater Treatment Plant	69,300	-	53,270	8,050	16,030	24,080

TABLE 91

The operating budget covers the repayment of debt issued to fund capital Utility projects. In accordance with section 129(1) of *The Cities Act*, this means that principal and interest payments on debt must be included as an expenditure in the Utility Operating Budget. Table 91 shows the debt forecast over the next five years related to the Utility.

This table does not include debt from related parties. This is primarily debt related to the Buffalo Pound Water Treatment Plant. While the City is not responsible for the payment of that debt it does count as debt against the City's debt limit.

Utility Capital Fund

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

The recommended 2023-2027 Utility Capital Plan highlighted includes a total expenditure of \$509.9 million. The proposed 2023 Utility Capital Plan totals \$137.0 million.

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

The 2023 Capital plan includes the following key investments:

- Water - \$95.9 million
- Wastewater - \$27.4 million
- Stormwater - \$13.7 million

Some of the more significant projects include:

- Eastern Pressure Zone - \$36.7 million
- Water Infrastructure Renewal – \$17.0 million
- Wastewater Infrastructure Renewal - \$9.1 million
- Stormwater Infrastructure - \$5.0 million

Detailed Five Year Utility Capital Plan (\$000s)

Service	Name	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
Water	11th Avenue Utility and Corridor Upgrades	Servicing Agreement Fees (Utility)	800	-	-	-	-	800	Underground water utility upgrades completed in conjunction with General Fund street enhancements.
	4th Avenue Pumping Station	Utility Reserve	8,755	6,280	-	-	-	15,035	Construction of a new water pumping station near the existing 4 th Avenue reservoir. This project will replace an aging Farrell Pumping Station and allow for better usage of the existing 4 th Ave reservoir.
	Additional Ground Water Capacity	Utility Reserve	-	200	500	4,800	4,200	9,700	In the event of a water supply disruption from Buffalo Pound Water Treatment Plant the City relies on ground water wells as emergency water source. To align with growth, and reduce supply shortage vulnerabilities, additional wells will be drilled.
	Buffalo Pound WTP Pump Upgrades	Servicing Agreement Fees (Utility)	-	500	8,250	-	-	8,750	Regina receives treated water from the Buffalo Pound WTP. Pump upgrades at the Buffalo Pound WTP are required to align with long-term growth plans for Regina.
	Capacity Increase for North East Pumping Station	Utility Reserve	-	4,000	4,000	-	-	8,000	Capacity increases at the Redbear Pumping Station are required to align with long-term growth plans and to provide supply redundancy. This project involves installing additional pumps to serve the Northern Pressure Zone.
	CCTV Camera	Utility Reserve	150	-	-	-	-	150	Replacement of existing CCTV camera which is used to provide video footage for inspection of the sewer pipe network.
	Community Water Fluoridation	Utility Reserve	2,500	-	-	-	-	2,500	Funds will be used to support fluoridation of the water.
	Dewdney Avenue Corridor Rehabilitation	Utility Reserve	3,300	-	-	-	-	3,300	Underground water utility renewal completed in conjunction with

Service	Name	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
									General Fund street enhancements.
	Distribution Trunk Mains - West Loop	Servicing Agreement Fees (Utility)	200	300	5,000	-	-	5,500	Enhancements to the City's water distribution system to accommodate future growth.
	East Pumpstation (EPS) Heated Garage	Utility Reserve	-	-	1,000	-	-	1,000	Design and construction of a heated garage to store equipment.
	Eastern Pressure Solution	Servicing Agreement Fees (Utility)	36,700	10,850	9,300	-	-	56,850	In order to maintain an acceptable level of service as the City continues to grow and additional demands are placed on the Citywide water distribution network, an Eastern Pressure Solution is required. This funding is required to construct the Rebear Avenue Pumping Station, two reservoirs, and a supply main.
	Future Equipment Purchase	Utility Reserve	-	250	250	250	250	1,000	This program is intended as a placeholder for planning purposes based on average expected new or specialized equipment purchases over a five-year period.
	Geospatial Sustainable Technology & Growth	Utility Reserve	-	37	56	-	-	93	Purchase of equipment to support the Geospatial program.
	Hydrant Nozzle Replacement	Utility Reserve	120	120	120	120	120	600	The objective of this program is to upgrade the pumper nozzle for fire hydrants to a new standard nozzle. The new nozzle will allow the Fire Department to more efficiently and effectively connect to a hydrant.
	IET Sustainable Technology Infrastructure	Utility Reserve	325	325	325	325	325	1,625	This funding is focused on the upkeep and replacement of aging and end of life infrastructure components (includes hardware, software, storage and network equipment).
	Large Diameter Valve Rehabilitation	Utility Reserve	500	500	500	500	500	2,500	Funds will be used to perform assessment and replacement of large diameter valves.
	Lead Service Connection Management Program	Utility Reserve	2,880	2,880	2,880	2,880	2,880	14,400	Funds will be used to support replacement of lead water service connections.

Service	Name	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
	Leak Detection Program	Utility Reserve	100	100	100	100	100	500	This funding provides for the development and implementation of a pilot program to detect leaks in the water system and help inform water infrastructure renewal programs.
	Meter Reading Equipment Replacement	Utility Reserve	-	-	10	10	10	30	This program replaces the handheld and vehicle mounted devices and other field equipment used to obtain meter readings and related work. This program funding ensures that a consistent level of service is maintained.
	North Regina Water and Wastewater Network Expansion	Land Development Reserve	9,300	-	-	-	-	9,300	Detailed design and construction of the northeast industrial wastewater and water services.
	Operational Yards Master Plan	Utility Reserve	-	-	-	-	300	300	Funds for the future implementation of replacement facilities for departments currently located at the Operations Yard and other facilities as well as the St. John Street Yard.
	Reservoir Assessment and Rehabilitation	Utility Reserve	250	2,500	250	2,500	250	5,750	This program inspects, repairs, and rehabilitates the water reservoirs in the city. As the reservoirs age, these activities are necessary to ensure the long-term reliability of the water supply and reduce emergency repairs.
	Safe Sidewalk – Permanent Cold Mix	Utility Reserve	70	70	70	70	70	350	Funding for the improved material used to patch sidewalks. This material is used for short-term patches until a permanent repair can be made.
	Scarth Street	Servicing Agreement Fees (Utility)	-	-	200	-	-	200	Underground water utility renewal completed in conjunction with General Fund street enhancements.
	Serviceability Studies	Servicing Agreement Fees (Utility)	500	500	500	500	-	2,000	This program will evaluate whether or not the City can provide service to various growth areas that meet current service standards and then

Service	Name	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
									develop a plan to ensure that the services are available when needed.
	Supply & Trunkmain Assessment and Rehabilitation	Utility Reserve	4,050	2,900	2,550	3,200	3,050	15,750	This program funds the assessment and rehabilitation of the water supply and trunk mains.
	Trench Settlement Remediation	Utility Reserve	300	300	300	300	300	1,500	Cracking and settling of sidewalks, curbs, gutter and pavement occur because of backfill settlement at water main work locations. This program corrects settlement at these locations.
	Tower Crossing Water Connections	Utility Reserve	740	-	-	-	-	740	Construction of a water main to supply the Tower Crossing development.
	Transfer Pumping and Capacity Review	Servicing Agreement Fees (Utility)	-	-	-	-	300	300	Design of an additional Transfer Pumping Station to improve reliability of the water distribution system.
	Underpass Flood Sensor Signals	Utility Reserve	87	-	-	-	-	87	Flooding detection system for underpasses. The proposed system includes detection equipment for water level, turning prohibited signs at adjacent intersections, flashing beacons and permanent message boards.
	Water Infrastructure Renewal	Utility Reserve	16,985	16,985	16,985	16,985	16,985	84,925	Underground water infrastructure requires renewal to ensure reliability and safety of the water system. Includes studies, inspection, assessment, replacement, rehabilitation, upgrading of mains, fire hydrants, service connections, and valves.
	Utility Billing System Upgrade and Maintenance	Utility Reserve	110	260	110	260	110	850	This funding ensures the Utility Billing system is maintained in a supported condition and allows for ongoing maintenance, functionality improvements and system architecture updates.
	Water Meter and AMR Replacement	Utility Reserve	6,300	6,300	2,500	-	-	15,100	The City's water meters and Automated Meter Reading (AMR)

Service	Name	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
	Water Meter Installations	Utility Reserve	550	550	550	550	550	2,750	system require upgrading to restore system reliability and reduce downtime costs. This project includes development, design installation and construction over multiple years. The City's expanding community requires the installation of water meters in new homes. This program includes the purchase and installation of new water meters for new construction. Funding is provided from the Utility Reserve.
	Water Pumping Stations Upgrades and Equipment Replacement	Utility Reserve	275	3,100	2,900	-	-	6,275	To ensure that the pump stations throughout the City are maintained in good operating condition. Work required includes lifecycle upgrades to replace obsolete equipment as well as upgrades to improve energy efficiency and to ensure reliable service.
	Express Address Rebuild – COR Contribution	Utility Reserve	57	-	-	-	-	57	City of Regina's share of a project to rebuild the Express Address system.
Total Water			95,904	59,807	59,206	33,350	30,300	278,567	
	Automatic Wastewater Samplers	Utility Reserve	-	-	-	-	60	60	Funds to purchase new wastewater autosamplers to replace the current ones to ensure uninterrupted workflow and continued representative samples of the sewer system.
Wastewater	Coopertown Sewage Pumping Station	Utility Reserve	-	-	-	-	3,000	3,000	Increase capacity of the proposed Coopertown pumping station to service Westhill and Maple Ridge.
	Dewdney Avenue Corridor Rehabilitation	Utility Reserve	1,700	-	-	-	-	1,700	Underground wastewater utility renewal completed in conjunction with General Fund street enhancements.
	Fleming Road Pumping Station Screens	Utility Reserve	-	-	200	3,000	-	3,200	The City's agreement with EPCOR requires all sewage pumped to the Wastewater Treatment Plant be

Service	Name	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
									screened. Installation of mechanical screens to the Fleming Road Pumping Station is required to comply with this agreement.
	Wastewater Capacity Upgrades - South Trunk	Utility Reserve	7,000	9,800	18,900	5,700	11,200	52,600	This project is the continuation of ongoing efforts to comply with regulatory commitments to improve wastewater capacity and minimize bypasses to Wascana Creek during heavy precipitation events.
		Servicing Agreement Fees (Utility)	3,000	4,200	8,100	2,450	4,800	22,550	
	Wastewater Flow Monitoring	Utility Reserve	120	220	120	120	120	700	The funding provides for the continued collection of flow data from permanent monitoring locations to better understand the wastewater system and help inform wastewater capital projects and infrastructure renewal.
	Wastewater Infrastructure Renewal	Utility Reserve	9,050	8,950	8,950	14,250	14,250	55,450	Underground wastewater infrastructure requires renewal to ensure reliability and safety of wastewater system. Includes studies, inspection, assessment, replacement, rehabilitation, upgrading of mains, service connections and manholes.
	Wastewater Infrastructure - Pre-Design, Detailed Design and Construction Wastewater Lift Station Capacity Upgrades	Servicing Agreement Fees (Utility)	-	300	300	3,000	3,000	6,600	Funds to be used to advance wastewater projects that result from servicing studies.
		Utility Reserve	2,450	-	-	-	-	2,450	This program is intended to address commitments made by the City to the Water Security Agency (WSA) to develop a plan to better manage increased wastewater flows due to storm water runoff infiltration generated by a 1:25 year rainfall event without bypasses to the environment.
	Wastewater Lift Station Renewal	Utility Reserve	1,100	750	1,910	1,330	610	5,700	The City's wastewater pumping stations are aging and require upgrading to restore or improve

Service	Name	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
	Wastewater Treatment Plant Upgrade	Servicing Agreement Fees (Utility)	3,000	-	-	-	-	3,000	the level of service and to reduce emergency repair costs. This program will include assessment, pre-design, rehabilitation, and/or upgrades of pumping stations. As the population of the City continues to grow, an expansion of the WWTP will be required as the City works to reach the Official Community Plan (OCP) goal of a population of 300,000 people.
Total Wastewater			27,420	24,220	38,480	29,850	37,040	157,010	
	Al Ritchie Stormwater Improvements	Utility Reserve	5,000	5,000	5,000	-	-	15,000	This project will upgrade the stormwater system within the Al Ritchie neighbourhood to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Albert Street Storm Lift Station Replacement	Utility Reserve	3,000					3,000	The Albert Street Lift Station requires renewal to restore and improve the level of service and function within the system and accommodate growth.
	Berm, Waterways and Drainage Improvements	Utility Reserve	400	400	300	300	300	1,700	This program rehabilitates and improves the level of service of facilities such as berms, waterways, and storm channels. Periodic assessments, repair modifications and improvements are required to ensure their integrity and capacity.
	Cathedral Stormwater Improvement	Utility Reserve	-	-	500	1,000	4,000	5,500	This project will upgrade the stormwater system within the Cathedral neighbourhood to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Eastview Stormwater Improvement	Utility Reserve	-	-	-	500	5,000	5,500	This project will upgrade the stormwater system within the Eastview neighbourhood to reduce

Service	Name	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
									surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Lakeview Stormwater Improvement	Utility Reserve	-	-	-	-	250	250	This project will upgrade the stormwater system within the Lakeview neighbourhood to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	North Storm Channel	Utility Reserve	-	-	-	-	1,000	1,000	Improvements to the North Storm Channel to accommodate increased volume of stormwater.
	Stormwater Infrastructure Renewal	Utility Reserve	4,800	4,750	4,750	4,725	4,725	23,750	The stormwater system requires ongoing rehabilitation to ensure system reliability. This includes inspections, assessments, cleaning, replacement and rehabilitation on mains, service connections, catch basins, and manholes.
	Stormwater Lift Station Renewal	Utility Reserve	-	-	180	-	-	180	Stormwater pumping stations are aging and require upgrading to restore or improve level of service and to reduce emergency repair costs. This program will include assessment, pre-design, design, rehabilitation, and/or upgrades of existing pumping stations.
	Whitmore Park Stormwater Improvement	Utility Reserve	500	700	4,000	4,000	-	9,200	This project will upgrade the stormwater system within the Whitmore Park neighbourhood to reduce surface flooding and improve level of service in this area. The project is part of a multi-year improvement plan in the area.
	Uplands Stormwater Improvement	Utility Reserve	-	500	700	8,000	-	9,200	This project will upgrade the stormwater system within the Uplands neighbourhood to reduce surface flooding and improve level of service in this area. The project

Service	Name	Funding Source	2023	2024	2025	2026	2027	5-Year Total	Description
									is part of a multi-year improvement plan in the area.
Total Stormwater			13,700	11,350	15,430	18,525	15,275	74,280	
Total Utility Fund Capital			137,024	95,377	113,166	81,725	82,615	509,857	

TABLE 92

Five Year Capital Plan Funding Source (\$000s)

Funding Source	2023	2024	2025	2026	2027	5-Year Total
Reserves	92,824	78,727	81,466	75,775	74,515	403,307
Service Agreement Fees (Utility)*	44,200	16,650	31,650	5,950	8,100	106,550
Total Funding	137,024	95,377	113,166	81,725	82,615	509,857

TABLE 93

*Capital Projects that benefit intensification-related infrastructure in accordance with *The Development Levy Bylaw, 2011* and *The Development Charges Policy* will be funded through the Intensification Infrastructure Reserve.

2023-24



Appendices



Appendix A – Costing Fund

Costing Fund

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

Costing Fund Revenue

Costing Fund revenue represents internal charges from support areas (such as Fleet) in the City to front line services (such as Roadways).

Revenue by Account Category - Costing Fund

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Revenues									
Internal Revenues	61,051	43,770	43,260	44,808	1,038	2.4%	44,808	-	0.0%
Fees & Charges	2,880	845	899	901	56	6.6%	901	-	0.0%
Transfers from a Reserve	11,834	0	0	0	-	0.0%	0	-	0.0%
Total Revenues	75,765	44,615	44,159	45,709	1,094	2.5%	45,709	-	0.0%

TABLE 94

Internal Revenues

This is primarily for services such as asphalt and rental of city owned properties.

The 2023 budget projects expense of \$44.8 million, an increase of \$1.0 million over the 2022 Budget. The increase is primarily related to the increase in fuel charges to operating areas as a result of increased fuel costs.

The 2024 budget projects expense of \$44.8 million, the same as the 2023 Budget.

Fees and Charges

This is revenue the City receives for work done for third parties.

The 2023 budget projects expense of \$0.9 million, a small increase over the 2022 Budget.

The 2024 budget projects expense of \$0.9 million, the same as 2021 Budget.

Transfers from Reserves

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

Costing Fund Expenses

Expenditures in the Costing Fund represent cost for support services such as Finance, Information Technology and Human Resources. These costs are allocated to the General Fund as intra-municipal expenses.

Expense by Account Category – Costing Fund

(\$000s)	2021	2022	2022	2023			2024		
Department	Actuals	Budget	Forecast	Proposed Budget	Change (\$)	Change (%)	Proposed Budget	Change (\$)	Change (%)
Expenses									
Materials, Goods & Supplies	14,947	23,339	22,211	24,565	1,226	5.3%	24,565	-	0.0%
Salaries & Benefits	19,960	10,070	10,183	10,738	668	6.6%	10,738	-	0.0%
Transfer to Reserve	8,302	8,171	8,176	7,986	(185)	(2.3%)	7,986	-	0.0%
Professional & External Services	16,363	4,490	4,436	3,587	(903)	(20.1%)	3,587	-	0.0%
Electricity & Natural Gas	512	694	700	694	-	0.0%	694	-	0.0%
Office & Administrative	384	303	432	303	-	0.0%	303	-	0.0%
Training & Travel	16	60	55	68	8	13.3%	68	-	0.0%
Other External	(1,914)	(79)	(5,527)	31	110	(139.2%)	31	-	0.0%
Intramunicipal	17,195	(2,433)	3,493	(2,263)	170	(7.0%)	(2,263)	-	0.0%
Total Expenses	75,765	44,615	44,159	45,709	1,094	2.5%	45,709	-	0.0%

TABLE 95

Material, Goods & Supplies Expenses

This category relates primarily to asphalt & concrete services, fuel costs, and facilities costs.

The 2023 budget projects expense of \$24.6 million, an increase of \$1.2 million over the 2022 Budget. This increase is a result of increased fuel costs.

The 2024 budget projects expense of \$24.6 million, the same as the 2023 Budget.

Salary & Benefit Expenses

This category is salaries and benefits for FTEs costed in the 620 fund with increase primarily related to step increases and reallocated employees.

The 2023 budget projects expense of \$10.7 million, an increase of \$0.7 million over the 2022 Budget. The increase is primarily related to the reallocation of asphalt services from the general operating fund to the costing fund.

The 2024 budget projects expense of \$10.7 million, the same as the 2023 Budget.

Transfers to Reserve Expenses

Transfers from the costing fund are primarily to the Fleet Reserves meant to maintain the civic operating fleet at the City.

The 2023 budget projects expense of \$8.0 million, a decrease of \$0.2 million from the 2022 Budget. The decrease is a result of savings realized from the efficiency review.

The 2024 budget projects expense of \$8.0 million, the same as the 2023 Budget.

Professional & External Services Expenses

The 2023 budget projects expense of \$3.6 million, a decrease of \$0.9 million as a result of decreased external costs for facilities management.

The 2024 budget projects expense of \$3.6 million, the same as the 2023 Budget.

Electricity & Natural Gas

The 2023 budget projects expense of \$0.7 million, a small change from the 2022 Budget.

The 2024 budget projects expense of \$0.7 million, a small change from the 2023 Budget.

Office & Administrative Expenses

The 2022 budget projects expense of \$0.3 million, the same as the 2022 Budget

The 2022 budget projects expense of \$0.3 million, the same as the 2023 Budget

Training & Travel Expenses

The 2022 budget projects expense of \$68,000, a small increase over the 2022 Budget.

The 2022 budget projects expense of \$68,000, the same as the 2023 Budget.

Other External Expenses

The 2023 budget projects expense of \$30,000, an increase of \$0.1 million over the 2022 Budget.

The 2024 budget projects expense of \$30,000, the same as the 2023 Budget.

Internal

The 2023 budget projects expense of (\$2.3) million, an increase of \$0.2 million over the 2022 Budget. This increase is primarily related to fuel increases and costs to reopen Wascana Pool.

The 2024 budget projects expense of (\$2.3) million, the same as the 2023 Budget.

Appendix B – Financial Structure, Policy & Process

Fund Structure

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

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

Department/Fund Relationship

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

Division	General Fund	Utility Fund
Officers of Council	*	
Financial Strategy & Sustainability	*	*
Transformation Office	*	*
City Planning & Community Development	*	*
Citizen Services	*	*
Police	*	

TABLE 96

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

- Basis of Budgeting
- Financial Policies
- Budget Process

Planning Framework

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

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

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

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



Basis of Budgeting

Basis of Presentation

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

Basis of Accounting

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

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

Capital assets are accounted for at the total cost including acquisitions, construction, and development costs. In 2015, the City of Regina began budgeting for multi-year capital projects over the time required to complete the projects. Prior to 2015, the full cost was budgeted for in the first year of the project, resulting in a capital carry forward to support the future year costs. The new method recognizes the multi-year commitment associated with the project and increases the assurance among bidders that the City will fund the entire project.

Financial Policies

Financial Policies Framework

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

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

Key Principles

The framework supports the following overall financial principles.

Growth and Development

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

Strategic Initiatives and Enhancements

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

Debt

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

provincial/federal gas tax, property taxation and local improvements. Debt repayment must be planned and made through the operating budget. The City's debt limit may be increased pending application to and approval by the Saskatchewan Municipal Board.

Investments

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

Operating Surplus/Deficit

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

Budgeting

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

Revenues – User Fees and Service Charges

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

Revenues – Taxation

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

Revenues – Non-recurring revenues

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

Program and Services Review

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

Reserve Fund Management

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

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

Capital Project Financial Control Policy

A capital plan is prepared annually and includes a capital budget for the current year, approved by Council, and a four-year capital forecast. The capital budget includes capital projects and programs approved for expenditure with related funding sources. The capital budget may include capital projects and programs or project phases that extend over multiple years. The capital forecast represents the projection of expenditures and financing sources that are not included in the capital budget but are planned over the next four years. Financial variance reports will report spending plan variances to the Executive Leadership Team.

Financial Condition

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

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

Credit Rating

A credit rating is a forward-looking opinion provided by an arm's-length organization, such as Standard & Poor's, about a borrower's overall creditworthiness. It focuses on the borrower's capacity and willingness to meet its financial commitments as they come due. The credit rating also influences the interest rate to be paid when it borrows money.

Standard & Poor's undertakes a detailed analysis of the borrower's financial condition using a robust set of criteria and updates it annually. The City of Regina's Standard & Poor's credit rating is **AAA (Positive)**, the highest rating assigned by the firm.

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

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

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

Budget Process

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

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

Call for Budget

Each year, the Executive Leadership Team issues the call for budget. Departments receive direction to guide the development of annual budgets. This often involves submitting business cases which outline short-term and long-term costs, benefits and implications of investing or not investing in a service, initiative, or piece of equipment or infrastructure. Once departmental budgets are prepared, senior administration reviews and recommends a proposed budget for Council's consideration.

Service Partners

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

Council's Role

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

Public's Role

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

Summary

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

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

Appendix C – Utility Rate Policies

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

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

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

In accordance with the definition in the regulations, expenditures include the interest cost on the debt, while debt payments are the principal repayments on the debt. The ratio of greater revenues to expenditures allows the City to invest in its 25-year capital program and serves to moderate the need for dramatic rate increases in any given year.

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

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

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

An overall requirement for capital funding is set through the Utility Model. Utility rates are set to provide enough surpluses to cover the capital costs over the next 25 years.

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

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

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

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

For 2023, these amounts total \$12.4 million. For 2024, these amounts total \$13.0 million.

The Utility Operating Expenses also include a Utility Administration Charge, which is an approximate measure of corporate administration costs attributable to the Utility. It is calculated as 5% of the budgeted utility revenues for the previous year. Most corporate functions, including City Council, Committees, Office of the City Manager, Human Resources, City Solicitor’s Office, Office of the City Clerk and Finance, are involved in activities related to the Water and Sewer Utility. The percentage transfer is used in lieu of a more detailed cost allocation process. A more detailed process would still involve arbitrary decisions and would significantly increase the effort and cost required compared to the current policy. The total charge for 2022 is \$7.3 million. On June 1, 2022, the Council approved a High-Efficiency Water Retrofits Program for low-income households with senior citizens and low-income households with people living with disabilities. To fund the Program budget of \$300,000 per year this program, a new \$0.01 per day Utility Affordability surcharge will be applied to all water utility bills starting in 2023.

2023-2024 Detailed Water, Wastewater and Stormwater Rates

Water Revenue Summary

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

The rate structure for water also includes a uniform rate for each cubic metre of water consumed. For water, the uniform rate is applied to all consumption. The impact of the proposed rate increase on the base fee and consumption water rates is shown in Table 97.

Water Rate Schedule	AWWA Standard Ratio	Approved Rate Schedule \$	Proposed Rate Schedule \$	Proposed Rate Schedule \$
Daily Base Fee:		2022	2023	2024
15 mm / 18 mm water meter	1.0	0.92	0.96	1.00
25 mm water meter	1.4	1.29	1.34	1.40
40 mm water meter	1.8	1.66	1.73	1.80
50 mm water meter	2.9	2.67	2.78	2.90
75 mm water meter	11.0	10.12	10.56	11.00
100 mm water meter	14.0	12.88	13.44	14.00
150 mm water meter	21.0	19.32	20.16	21.00
200 mm water meter	29.0	26.68	27.84	29.00
Utility Affordability Surcharge			0.01	0.01
Volume Charge:				
Charge per m3		2.21	2.31	2.40

TABLE 97

Wastewater Revenue Summary

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

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

Wastewater Rate Schedule	AWWA Standard Ratio	Approved Rate Schedule \$	Proposed Rate Schedule \$	Proposed Rate Schedule \$
Daily Base Fee:		2022	2023	2024
15 mm/18 mm water meter	1.0	0.71	0.74	0.77
25 mm water meter	1.4	0.99	1.04	1.08
40 mm water meter	1.8	1.28	1.33	1.39
50 mm water meter	2.9	2.06	2.15	2.23
75 mm water meter	11.0	7.81	8.14	8.47
100 mm water meter	14.0	9.94	10.36	10.78
150 mm water meter	21.0	14.91	15.54	16.17
200 mm water meter	29.0	20.59	21.46	22.33
Volume Charge:				
Charge per m3		1.95	2.04	2.12

TABLE 98

**Stormwater Infrastructure Levy
Revenue Summary**

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

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

The impact of the proposed rate increase on storm stormwater rates is shown in Table 99.

Storm Stormwater Rate Schedule	Rate Ratio	Approved Rate Schedule \$	Proposed Rate Schedule \$	Proposed Rate Schedule \$
Daily Base Fee:		2022	2023	2024
0 to 1,000 m2	1.0	0.62	0.65	0.68
1,001 to 3,000 m2	2.0	1.24	1.30	1.36
3,001 to 5,000 m2	4.0	2.48	2.60	2.72
5,001 to 7,000 m2	6.0	3.72	3.90	4.08
7,001 to 9,000 m2	8.0	4.96	5.20	5.44
9,001 to 11,000 m2	10.0	6.20	6.50	6.80
11,001 to 13,000 m2	12.0	7.44	7.80	8.16
13,001 to 15,000 m2	14.0	8.68	9.10	9.52
15,001 to 17,000 m2	16.0	9.92	10.40	10.88
17,001 to 19,000 m2	18.0	11.16	11.70	12.24
19,001 to 21,000 m2	20.0	12.40	13.00	13.60
21,001 to 23,000 m2	22.0	13.64	14.30	14.96
23,001 to 25,000 m2	24.0	14.88	15.60	16.32
25,001 to 27,000 m2	26.0	16.12	16.90	17.68
27,001 to 29,000 m2	28.0	17.36	18.20	19.04
29,001 to 31,000 m2	30.0	18.60	19.50	20.40
Over 31,000 m2	32.0	19.84	20.80	21.76

TABLE 99

Appendix D – General Fund Reserve Breakdown and Descriptions

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

Reserve Descriptions

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

Asphalt Plant Reserve

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

Asset Revitalization Reserve

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

Cemetery Reserve

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

Community Investments Grants Reserve

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

COVID-19 Recovery Reserve

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

Elections and Property Reassessment Reserve

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

Employer Provided Parking Reserve

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

Fleet Replacement Reserve

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

General Fund Reserve

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

Golf Course Reserve

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

Intensification Infrastructure Reserve

The primary purpose of the Intensification Infrastructure Reserve is to provide funding for intensification and related infrastructure, specifically the infill share of the Capital Projects identified in the Capital Project List as defined in *The Development Levy Bylaw, 2011* and *The Development Charges Policy*.

Land Development Reserve

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

Planning and Sustainability Reserve

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

Regina Police Service General Reserve

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

Regina Police Service Community Policing Initiative Reserve

The Regina Police Service Community Policing Initiative Reserve is used to support the Regina Police Service's community policing initiative and offset police overtime costs that many community groups and organizations would have to pay when required to have a police presence during the event.

Regina Police Service Radio Equipment Reserve

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

Regina Revitalization Initiative Stadium Reserve

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

Social Development Reserve

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

Solid Waste Reserve

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

also used to fund capital expenditures for Landfill Operations, Solid Waste Collection and Waste Diversion.

Technology Reserve

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

Winter Road Maintenance

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

