2022 23
Multi-Year Budget

2022-2023 PRELIMINARY DETAILED OPERATING & CAPITAL BUDGET

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FOR CITY COUNCIL REVIEW
November 29, 30 and December 1, 2021

City of Saskatoon

2022/2023 PRELIMINARY CORPORATE BUSINESS PLAN AND OPERATING AND CAPITAL BUDGETS

FOR CITY COUNCIL REVIEW

NOVEMBER 29, 30 & DECEMBER 1, 2021

This document contains the details for the 2022/2023 Preliminary Corporate Business Plan and Operating and Capital Budgets.

This document is accompanied by the following companion document(s):

- Introduction to the 2022/2023 Preliminary Corporate Business Plan and Budget
- 2022/2023 Preliminary Capital Project Details

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Notes:

(1) All figures presented in the 2022-2023 Multi-Year Budget are presented in thousand (000's), this includes figures discussed throughout the narrative of the report.

(2) The values represented by the 2020 Actuals within the Revenue and Expenditure Account Categories shown throughout the various Financial Plan Tables are rounded to one decimal place. As such, the consolidated addition of these account categories may not add up to the Total Revenue and Expenditure balances, due to rounding.

The Saskatoon Police Service Business Line focuses on a variety of community safety initiatives including traditional police services, community partnerships and alternative response delivery.

Policing

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Saskatoon Police Service Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
QUALITY OF LIFE **A warm, welcoming place**
Priority
Reconciliation, Equity, Diversity, and Inclusion City Council recognizes the negative impact of the inherently unequal power structures of institutions shaped by generations of colonial practices. Centre the work around the original inhabitants of this territory while understanding that newcomers and immigrants also have been affected by colonization, racism, systemic discrimination, and other forms of trauma. The creation of a decolonization framework focuses on maintaining equal opportunity for success for all in the community of Saskatoon and ensures that Saskatoon is a socially, politically, and economically equitable and sustainable municipality.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Annual Decrease in Crime Rates	≥ -5.0% Over Previous 5-Year Average	0.20%	-5.80%	-6.00%	Improvement	On-Track
Annual Decrease in Traffic Collisions	≥ -5.0%	-11.50%	-8.40%	-41.70%	Improvement	On-Track
Representative Workforce	Indigenous = 14.0%	10.10%	10.10%	9.70%	Decline	On-Track
	Visible Minority = 16.8%	5.40%	5.70%	6.00%	Improvement	
	People with Disabilities = 22.2%	5.80%	5.60%	5.60%	Neutral	
	Women = 47.0%	43.60%	43.70%	43.70%	Neutral	

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Unsafe working environment	• Comprehensive training program in place (both tactical and operational skills) • Physical and mental health strategies are in place and reviewed annually • Specialized vehicles are used to enhance safety • In-house psychologist who provides both proactive and reactive support • Critical incident stress management program is in place	• Pursue the addition of OH&S expertise to the organization • Explore mechanisms to address overtime demands and avoid burnout/stress	Low	Low

Response does not respond to changing community needs	• Officers receive de-escalation training and have access to a variety of physical tools • Vehicles are equipped with cameras on the dash and inside the vehicle • Partnership with Saskatoon Crisis Intervention and Mental Health & Addiction services pairs a police officer with a mental health professional for certain calls • Significant investments have been made in establishing community partnerships and offering preventive programs	• Continue to invest in community partnerships to address underlying issues/root causes • Pursue body worn camera pilot project • Continue to review call data to enhance decision making	Moderate	Low
Ineffective communication and transparency with the public	• A Public Relations team offers a system for media to track information, media releases and weekly Q&A sessions • Freedom of Information program is in place • Periodic citizen surveys are conducted on policing & public safety	• Relaunch media training program • Explore a Strategic Plan mid-cycle progress report and update	Low	Low

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Policing	(10,949.6)	(10,749.0)	(10,779.0)	(11,491.6)	(712.6)	6.6%	(11,656.4)	(164.8)	1.4%
Total Revenues	**(10,949.6)**	**(10,749.0)**	**(10,779.0)**	**(11,491.6)**	**(712.6)**	**6.6%**	**(11,656.4)**	**(164.8)**	**1.4%**
Gross Expenses									
Policing	109,717.5	110,431.1	114,990.1	119,710.7	4,720.6	4.1%	124,620.5	4,909.8	4.1%
Total Gross Expenses	**109,717.5**	**110,431.1**	**114,990.1**	**119,710.7**	**4,720.6**	**4.1%**	**124,620.5**	**4,909.8**	**4.1%**
Tax Support	**98,767.9**	**99,682.1**	**104,211.1**	**108,219.1**	**4,008.0**	**3.8%**	**112,964.1**	**4,745.0**	**4.4%**

Summary of 2022-2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	692.33	706.33	14.00	714.33	8.00

Saskatoon Police Service

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	104,211.1	108,219.1	
Revenue Changes:			
COVID-19 Impacts	-	-	-
Other	(712.6)	(164.8)	(877.4)
Total Revenue Change	(712.6)	(164.8)	(877.4)
Expenditure Changes:			
Inflation & Transfer	2,956.2	3,998.4	6,954.6
Growth	1,488.2	911.4	2,399.6
COVID-19 Impacts	-	-	-
Service Level Changes	276.2	-	276.2
Total Expenditure Change	4,720.6	4,909.8	9,630.4
Total Budget	**108,219.1**	**112,964.1**	

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
Policing	3,772.0	3,669.0	3,081.0	4,788.0	3,306.0
Total	3,772.0	3,669.0	3,081.0	4,788.0	3,306.0

Financing for Capital Investments

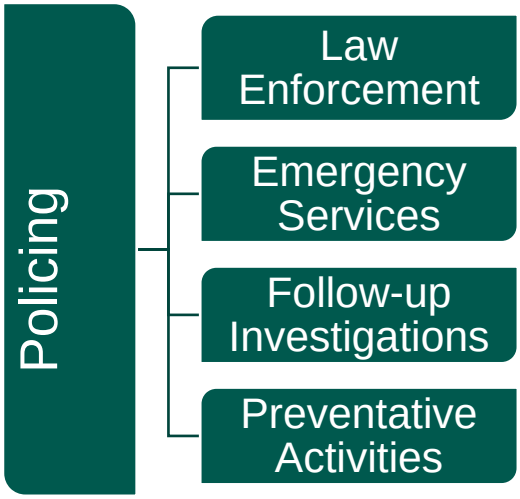
Funding Source	2022	2023	2024	2025	2026
Province Of Sask	-	-	-	-	83.0
Transfer from Reserves	3,772.0	3,669.0	3,081.0	4,788.0	3,223.0
Total	3,772.0	3,669.0	3,081.0	4,788.0	3,306.0

Operating Budget Impacts of Capital Projects

	2022	2023	2024	2025	2026
Policing	92.7	43.0	-	-	-
Total	92.7	43.0	-	-	-

Policing

Overview



This service line provides the policing required to maintain law and order, protect lives and property, and prevent and detect crime. In partnership with the community, the Saskatoon Police Service (SPS) strives to provide service based on excellence to ensure a safe and secure environment. The SPS is responsible for the preservation of the public peace, prevention of crime, detection and apprehension of law offenders, protection of the rights of persons and property, and enforcement of federal and provincial laws and City bylaws.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(685.2)	(866.0)	(883.7)	(1,000.5)	(116.8)	13.2%	(1,011.7)	(11.2)	1.1%
Government Transfers	(9,056.7)	(8,452.7)	(8,402.3)	(8,852.9)	(450.6)	5.4%	(8,857.7)	(4.8)	0.1%
User Fees	(1,207.7)	(1,430.3)	(1,493.0)	(1,638.2)	(145.2)	9.7%	(1,787.0)	(148.8)	9.1%
Total Revenues	**(10,949.6)**	**(10,749.0)**	**(10,779.0)**	**(11,491.6)**	**(712.6)**	**6.6%**	**(11,656.4)**	**(164.8)**	**1.4%**
Gross Expenses									
Wages and Benefits	88,590.0	88,133.1	91,703.2	93,654.8	1,951.6	2.1%	98,019.9	4,365.1	4.7%
Contracted and General Services	13,864.4	14,460.1	15,042.9	15,542.6	499.7	3.3%	16,165.1	622.5	4.0%
Heating, Lighting, Power, Water and Telephone	442.5	605.6	570.7	630.2	59.5	10.4%	639.2	9.0	1.4%
Material, Goods and Supplies	4,664.9	4,986.0	5,258.6	5,785.5	526.9	10.0%	5,901.3	115.8	2.0%
Donations, Grants and Subsidies	116.6	125.8	125.8	462.7	336.9	267.8%	466.8	4.1	0.9%
Cost Recoveries	(465.1)	(384.8)	(387.0)	(174.5)	212.5	(54.9%)	(176.2)	(1.7)	1.0%
Transfers to Reserves	2,474.3	2,471.9	2,675.9	3,809.4	1,133.5	42.4%	3,604.4	(205.0)	(5.4%)
Finance Charges	30.1	33.4	-	-	-	-	-	-	-
Total Gross Expenditure	**109,717.5**	**110,431.1**	**114,990.1**	**119,710.7**	**4,720.6**	**4.1%**	**124,620.5**	**4,909.8**	**4.1%**
Tax Support	**98,767.9**	**99,682.1**	**104,211.1**	**108,219.1**	**4,008.0**	**3.8%**	**112,964.1**	**4,745.0**	**4.4%**

2020 Actual Results:
2020 resulted in a $914.2 positive variance from budget primarily due to savings related to COVID-19 restrictions and revenue holding closer to budget than anticipated.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	692.33	706.33	14.00	714.33	8.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	104,211.1	108,219.1	
Revenue Changes:			
Other	(712.6)	(164.8)	(877.4)
Total Revenue Change	(712.6)	(164.8)	(877.4)
Expenditure Changes:			
Inflation & Transfer	2,956.2	3,998.4	6,954.6
Growth	1,488.2	911.4	2,399.6
COVID-19 Impacts	-	-	-
Service Level Changes	276.2	-	276.2
Total Expenditure Change	4,720.6	4,909.8	9,630.4
Total Change, Net	4,008.0	4,745.0	8,753.0
Total Budget	**108,219.1**	**112,964.1**	

Policing intends the following outcomes from its service to the community:

- To provide service to the community in a number of core areas: Emergency Response, Quality Investigations, Traffic, and Community Involvement.
- To reduce crime and victimization by working in partnership with the community to develop collaborative strategies.
- To partner with the Saskatoon Tribal Council, Federation of Sovereign Indigenous Nations, the Saskatchewan Health Authority, Education, Social Services, and Community Based Organizations to reduce the social determinants of crime.

The proposed 2022 – 2023 Financial Plan is required in order to meet the needs of the citizens of Saskatoon as identified by the Saskatoon Board of Police Commissioners. Please note, the narrative below includes applicable revenue as an offset to the numbers represented. This explains any differences between the table above and the narrative below.

2022 Changes

Growth and Service Level Change:

To address the growth of the City and increase in calls for service, eight Patrol Constables are added. The intention is to add the majority of these Constables to the East Division to improve response time from current levels in that Division.

Additionally, the following have been added to the 2022 budget, with the first two positions having a January 1, 2022 effective date and the last three having a July 1, 2022 effective date:

- An Integrated Crime Response Team (I-CRT) Analyst and Constable, the funding for which are provided by the provincial government;
- A Junior Access and Privacy Officer to help SPS address FoIP inquiries within legislated timelines;
- An AV Disclosure position which will help address the volume of requests for information, including court disclosure, and effectively redact the original information to supply the provided product in a responsible manner;
- A Tech Crimes Special Constable, which will help the SPS keep up with the growing and complex investigations where support is required; and,
- A Major Crime Constable to relieve the Major Crime Sergeants of some of the less technically complex parts of their role. This will also ensure that both Major Crime Units each have one Major Crime Constable.

2023 Changes

Growth and Service Level Change:

To further address the growth of the City, four police officers will be added in 2023.

The following positions and programs have been added to 2023 budget:

- An additional Junior Access and Privacy Officer will further help the SPS get caught up related to addressing FoIP inquiries within the legislated timelines;
- An additional AV Disclosure position will continue to help SPS progress in addressing the volume of requests as noted in 2022;
- A Street Crimes Analyst Special Constable position will free up investigators to complete higher value-added activities, which will result in investigations being closed more quickly; and,
- A Forensic Identification Constable, which will allow investigators to concentrate on higher value-added activities. This is the first increase in resources for the Forensic Identification Team since 2010.

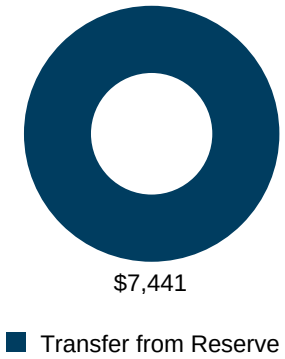
Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01389: Notebook Replacement (In-Car)	-	-	-	-	72.0
P.02119: Radio Replacement	-	111.0	-	1,427.0	437.0
P.02389: Fleet Additions	586.0	214.0	107.0	107.0	107.0
P.02489: Furniture Replacement	70.0	70.0	55.0	55.0	55.0
P.02497: Equipment Replacement	961.0	685.0	899.0	1,047.0	1,002.0
P.02498: Equipment Expansion	70.0	-	-	-	-
P.02499: Technology Replacement	1,200.0	1,814.0	1,279.0	1,123.0	1,145.0
P.02610: Technology Expansion	656.0	725.0	337.0	326.0	288.0
P.02618: Facility Renovation	40.0	50.0	284.0	-	80.0
P.02619: Aircraft Equipment Replacement	120.0	-	120.0	703.0	120.0
P.02620: Indigenous Engagement Strategy	69.0	-	-	-	-
Total	**3,772.0**	**3,669.0**	**3,081.0**	**4,788.0**	**3,306.0**

2022 Policing Capital Investments include nine projects totaling $3,772.0 and 2023 includes seven projects totaling $3,669.0. Asset replacement projects total $2,391.0 in 2022 and $2,730.0 in 2023. Equipment replacement accounts for the larger proportion of expenditures in 2022 and technology replacement accounts for the larger proportion of expenditures in 2023.

The 2022-2026 Capital Plan includes the projects as noted above. The aircraft, as a key tool in the operations of SPS to enhance community safety, often engenders substantial public interest. For greater clarity, the budgets each year of $120.0 include the replacement of the engine and propeller as mandated by mechanical requirements. The $703.0 includes planning for replacing the Thermal Imaging Camera, which will have reached the end of its life expectancy by that time. The propeller and engine replacements were expected expenses at the time of the airplane acquisition. The Thermal Imaging Camera would have been required regardless of the ownership versus leasing of the plane.

2022-2023 Capital Budget by Funding Source



Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.02389 Fleet Additions	92.7	43.0	-	-	-
Total	92.7	43.0	-	-	-

2022-2023 projects are expected to increase the 2022 and 2023 Operating Budget by $92.7 and $43.0 respectively, mainly related to V&E rental, maintenance and fuel costs for the additional fleet.

The Saskatoon Fire Business Line is a collection of various emergency response services. The Figure below provides an illustration of the services contained under this Business Line:

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Saskatoon Fire Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
QUALITY OF LIFE **A warm, welcoming place**
Priorities
Community Safety and Wellbeing City Council is prioritizing an integrated and effective system of services to promote community safety and wellbeing in Saskatoon through strategic action and partnerships. Gaps in existing social systems have led to persistent concerns related to safety, crime, inequality, homelessness, and core housing needs. Residents are calling for gaps to be closed and recognize that a high degree of collaboration across sectors and governments is essential.

The development of, and alignment to, community-level strategies will help to define an evolved and aligned role for the City and civic services in improving community safety and wellbeing. Engagement with all orders of Government, the social serving sector, and residents with lived experience will be prioritized.

Quality of Life and Public Safety

The City works in collaboration with community partners to ensure the collective safety and wellbeing of the public.

As well, residents have access to facilities and programs that promote active living, and enjoy the natural beauty and benefits of parks, trails, and the river valley that brings people together.

Strategic Goal

Priorities

Reconciliation, Equity, Diversity, and Inclusion

City Council recognizes the negative impact of the inherently unequal power structures of institutions shaped by generations of colonial practices. Centre the work around the original inhabitants of this territory while understanding that newcomers and immigrants also have been affected by colonization, racism, systemic discrimination, and other forms of trauma. The creation of a decolonization framework focuses on maintaining equal opportunity for success for all in the community of Saskatoon and ensures that Saskatoon is a socially, politically, and economically equitable and sustainable and sustainable municipality.

People and Culture

At the City of Saskatoon, we value each other, by together creating a safe, respectful, inclusive, and high-performing workplace. We are committed to making a difference at work and in the community, by living our corporate values.

Customer-Centric Service Delivery

The City works as One City committed to the safety, well-being, and sustainability of the community. We recognize the diverse and changing needs of the community and strive to consistently deliver exceptional and equitable public services.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Response Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Fire Response time	≥ 90% responded to within 6 minutes and 20 seconds	80.0%	77.0%	74.3%	Decline	Needs Improvement
Representative Workforce	Indigenous = 14.0%	4.5%	4.8%	5.1%	Improvement	On-Track
	Visible Minority = 16.8%	2.1%	2.1%	2.4%	Improvement	
	People with Disabilities = 22.2%	0.9%	0.3%	0.0%	Decline	
	Women = 47.0%	10.1%	10.8%	10.0%	Decline	

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Non-compliance with key National Fire Protection Association (NFPA) standards	• Deployment models and standard operating procedures are designed to ensure compliance • Internal training materials have been developed • Ongoing monitoring of changes to standards	• Pursue training certification program with the province • Explore implementation of systems that will permit ongoing monitoring of compliance • Develop a regional training facility	Moderate	Moderate
Inadequate funding for critical assets	• Preventive maintenance program is in place for apparatus and facilities • A Master Plan for facilities is being developed; a replacement plan for apparatus has been developed • Implementation of Fusion will enhance information available for decision making	• Evaluate the potential to reallocate duties to create capacity for planning tasks • Prepare a funding plan to support the Master Plan and apparatus replacement plan • Conduct additional research on the operational and financial impact of pending dispatch changes	Moderate	Low

Unprepared to quickly and effectively resume operations in the event of serious incident, accident, disaster or emergency	• Spare and backup apparatus are available that can be put into use in the event of high demand or shortage • Agreements are in place with other agencies to share resources if needed • Corporate emergency response training program • Participation in internal, provincial and national emergency planning exercises	• Develop a crisis communications plan for use in all critical incidents • Explore proactive hiring practices to account for retirements and station expansion • Pursue hiring of a Business Continuity Manager • Develop a corporate Business Continuity Program	Moderate	Low

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Emergency Management	(35.0)	(67.5)	(67.5)	(67.5)	-	-	(67.5)	-	-
Fire Services	(1,157.1)	(1,193.4)	(1,202.4)	(1,202.4)	-	-	(1,202.4)	-	-
Total Revenues	**(1,192.1)**	**(1,260.9)**	**(1,269.9)**	**(1,269.9)**	**-**	**-**	**(1,269.9)**	**-**	**-**
Gross Expenses									
Emergency Management	1,026.4	1,004.3	1,247.5	1,303.8	56.3	4.5%	1,414.0	110.2	8.5%
Fire Services	52,547.4	52,131.0	53,473.6	54,491.9	1,018.3	1.9%	55,854.8	1,362.9	2.5%
Total Gross Expenses	**53,573.8**	**53,135.3**	**54,721.1**	**55,795.7**	**1,074.6**	**2.0%**	**57,268.8**	**1,473.1**	**2.6%**
Tax Support	**52,381.7**	**51,874.4**	**53,451.2**	**54,525.8**	**1,074.6**	**2.0%**	**55,998.9**	**1,473.1**	**2.7%**

Summary of 2022-2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	343.00	351.00	8.00	353.00	2.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	53,451.2	54,525.8	
Revenue Changes:			
COVID-19 Impacts	-	-	-
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	807.6	920.9	1,728.5
Growth	353.0	552.2	905.2
COVID-19 Impacts	(86.0)	-	(86.0)
Service Level Changes	-	-	-
Total Expenditure Change	1,074.6	1,473.1	2,547.7
Total Budget	**54,525.8**	**55,998.9**	

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
Emergency Management	250.0	-	-	-	-
Fire Services	2,670.0	5,700.0	13,435.0	2,540.0	2,215.0
Total	2,920.0	5,700.0	13,435.0	2,540.0	2,215.0

Financing for Capital Investments

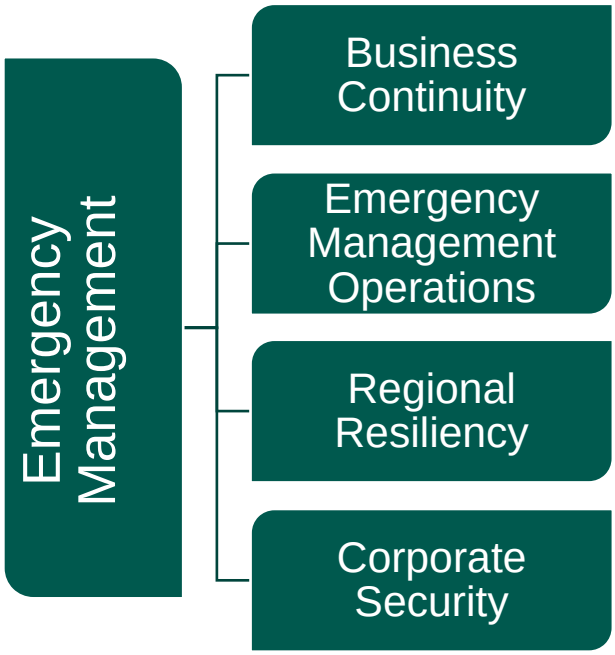
Funding Source	2022	2023	2024	2025	2026
Transfer from Reserves	1,495.0	2,950.0	1,435.0	1,640.0	2,215.0
Unfunded	1,425.0	2,750.0	12,000.0	900.0	-
Total	2,920.0	5,700.0	13,435.0	2,540.0	2,215.0

Operating Budget Impacts of Capital Projects

	2022	2023	2024	2025	2026
Fire Services	-	225.0	265.0	3,000.0	-
Total	-	225.0	265.0	3,000.0	-

Emergency Management

Overview



The purpose of the Emergency Management service line is to coordinate preparedness, planning, response, and recovery with the goal of making Saskatoon a safer and more resilient community. The Saskatoon Emergency Management Organization works with our City of Saskatoon colleagues, community partners, government agencies, businesses, non-profit groups, first responders, and citizens to promote and strengthen emergency management and business continuity and increase resiliency to major emergency events within Saskatoon. This includes Regional Resiliency which is a partnership between the City of Saskatoon and eleven surrounding communities to increase the capacity for the region to have a planned, practiced and coordinate approach to major emergency events impact the involved communities. Corporate Security provides leadership within the City of Saskatoon to create a culture of security within all workgroups and activities. It provides a one-city approach to physical security, security awareness, security guard service, security systems, and security training.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(35.0)	(67.5)	(67.5)	(67.5)	-	-	(67.5)	-	-
User Fees	-	-	-	-	-	-	-	-	-
Total Revenues	**(35.0)**	**(67.5)**	**(67.5)**	**(67.5)**	**-**	**-**	**(67.5)**	**-**	**-**
Gross Expenses									
Wages and Benefits	746.8	764.7	800.2	888.4	88.2	11.0%	998.6	110.2	12.4%
Contracted and General Services	232.9	211.9	401.4	355.5	(45.9)	(11.4%)	355.5	-	-
Heating, Lighting, Power, Water and Telephone	19.7	14.5	15.7	15.7	-	-	15.7	-	-
Material, Goods and Supplies	28.0	27.2	44.2	44.2	-	-	44.2	-	-
Cost Recoveries	(1.1)	(14.0)	(14.0)	-	14.0	(100.0%)	-	-	-
Total Gross Expenditure	**1,026.4**	**1,004.3**	**1,247.5**	**1,303.8**	**56.3**	**4.5%**	**1,414.0**	**110.2**	**8.5%**
Tax Support	**991.3**	**936.8**	**1,180.0**	**1,236.3**	**56.3**	**4.8%**	**1,346.5**	**110.2**	**8.9%**

2020 Actual Results:
2020 resulted in a $54.5 unfavorable variance from budget due to higher security costs need for the expected service level. This base budget shortfall was rectified with an increase to the 2021 budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	7.00	8.00	1.00	9.00	1.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	1,180.0	1,236.3	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	48.3	3.1	51.4
Growth	-	107.1	107.1
COVID-19 Impacts	8.0	-	8.0
Total Expenditure Change	56.3	110.2	166.5
Total Change, Net	56.3	110.2	166.5
Total Budget	**1,236.3**	**1,346.5**	

2022 Changes

COVID-19 Expense Impacts:
An increase of $8.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):
An increase of $53.9 (1.0 FTE) has been included for a Clerk 5 position in the Corporate Security section, which will allow for improved record keeping and enable existing staff to focus on the technical aspects of their jobs. This increase in staffing is offset by a reduction in other corporate security expenditures.

Cost recovery of $14.0 has been removed from the budget to align with actuals as the practice of internal cross charging has been discontinued.

An inflationary increase of $34.3 has been included in staff compensation based on collective agreements.

2023 Changes

Growth:

An increase of $107.1 (1.0 FTE) has been included for a Business Continuity Manager. This position will provide leadership, governance, and guidance in support of the City's resiliency through development, implementation, and ongoing management of the Corporate Business Continuity Management Program. This position will also provide leadership with community partners, businesses, and no-profit groups within Saskatoon to build community resiliency.

Other Significant Items(s):

An inflationary increase of $3.1 has been included in staff compensation based on collective agreements.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
Total	**-**	**-**	**-**	**-**	**-**

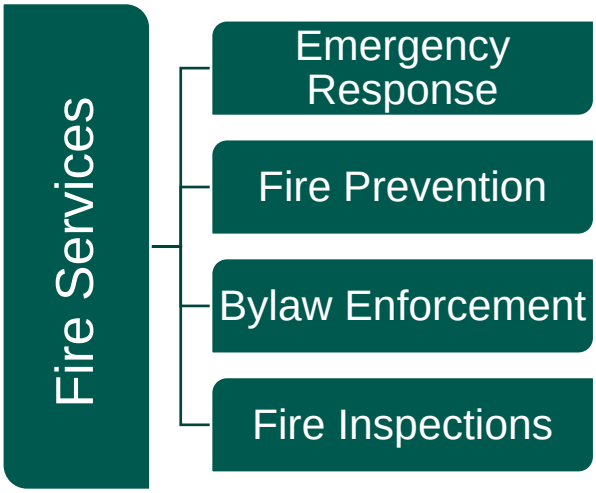
Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.10048: VIDO and its Pandemic Research Centre	250.0	-	-	-	-
Total	**250.0**	**-**	**-**	**-**	**-**

P.10048: Vaccine & Infectious Disease Organization (VIDO) Grant capital project involves a one-time contribution of $250.0 to the expansion and upgrading of existing facilities so that the organization can undertake research on animal-borne viruses and quickly develop vaccines in response.

This project is currently unfunded and contingent on City Council's allocation of RCE to this project.

Fire Services

Overview



The Saskatoon Fire Department (SFD) provides response to all emergencies involving fire, pre-hospital emergency medical, water rescue, entrapment of persons, and unplanned releases of regulated or hazardous materials and substances, for the safety of the public. Emergency Response service, along with fire dispatch agreements, are also provided to surrounding communities. Extensive fire prevention, education, enforcement, and safety programs, such as fall prevention, lift assists, and needle pickups are also provided.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(1,016.1)	(1,087.6)	(1,096.6)	(1,096.6)	-	-	(1,096.6)	-	-
User Fees	(140.9)	(105.8)	(105.8)	(105.8)	-	-	(105.8)	-	-
Total Revenues	**(1,157.1)**	**(1,193.4)**	**(1,202.4)**	**(1,202.4)**	**-**	**-**	**(1,202.4)**	**-**	**-**
Gross Expenses									
Wages and Benefits	46,128.6	45,869.1	47,185.9	47,923.0	737.1	1.6%	48,919.0	996.0	2.1%
Contracted and General Services	4,289.5	4,038.6	4,027.0	4,211.9	184.9	4.6%	4,418.3	206.4	4.9%
Heating, Lighting, Power, Water and Telephone	53.2	51.5	51.5	51.5	-	-	51.5	-	-
Material, Goods and Supplies	333.1	390.9	393.3	393.3	-	-	407.8	14.5	3.7%
Cost Recoveries	(37.9)	-	-	(52.0)	(52.0)	-	(52.0)	-	-
Transfers to Reserves	1,739.9	1,739.9	1,774.9	1,925.6	150.7	8.5%	2,071.6	146.0	7.6%
Contributions to Capital	41.0	41.0	41.0	38.6	(2.4)	(5.9%)	38.6	-	-
Total Gross Expenditure	**52,547.4**	**52,131.0**	**53,473.6**	**54,491.9**	**1,018.3**	**1.9%**	**55,854.8**	**1,362.9**	**2.5%**
Tax Support	**51,390.3**	**50,937.6**	**52,271.2**	**53,289.5**	**1,018.3**	**1.9%**	**54,652.4**	**1,362.9**	**2.6%**

2020 Actual Results:
2020 resulted in a $452.7 unfavorable variance from budget. Approximately $400.0 of this variance related to unbudgeted overtime due to pressures on staff time due to COVID-19 impacts. The remainder of the variance was due to an unexpected engine replacement near the end of the year.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	336.00	343.00	7.00	344.00	1.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	52,271.2	53,289.5	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	759.3	917.8	1,677.1
Growth	353.0	445.1	798.1
COVID-19 Impacts	(94.0)	-	(94.0)
Total Expenditure Change	1,018.3	1,362.9	2,381.2
Total Change, Net	1,018.3	1,362.9	2,381.2
Total Budget	**53,289.5**	**54,652.4**	

2022 Changes

Growth:
An increase of $222.7 (5.0 FTE) has been included for Fire Fighters, planned to be hired mid-year 2022, required to relieve the overtime pressure that currently exists and has been increasing over the past three years. This will also allow for a graduated approach to building up experienced staffing levels in anticipation of commissioning the next Fire Station. The $222.7 represents half of the full year salary due to the mid-year hiring, with the remainder of the salary to be budgeted in 2023.

An increase of $41.0 (0.5 FTE) and related operating costs of $3.0 has been included for a Fire Bylaw Inspector position. This increase is offset by an increase in cost recovery of $52.0, related to the chargeback of time that the Inspectors spend on demolitions.

An increase of $115.0 is required to address a budget shortfall for apparatus and building maintenance. The increase budget is needed to keep aging equipment and buildings in good operating condition. This phased in approach is planned for two more year.

An increase of $15.0 to the Small Equipment Replacement Reserve is a capital impact of P2405 New Fire Equipment and is required to fund the eventual replacement of new equipment.

An increase of $8.3 to the Fire Uniform Reserve is required to provide for initial purchase and replacement of uniforms and turnout gear.

COVID-19 Expense Impacts:
A decrease of $105.0 is the reversal of a temporary Fire Services Instructor position that was put in place in 2021 to address the backlog in certification training. This is partially offset by an increase of $11.0 in conference training which restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Capital Contribution:
Due to increasing costs, the contribution to the Fire Apparatus Reserve has increased by $75.0. This reserve is used to fund the replacement of large fire apparatus. The cost of apparatus has increased by approximately 30% due to the decrease in the value of the Canadian Dollar in relation to the U.S. Dollar. This phased in approach is planned for five more years, at which time the reserve is expected to be sufficient.

The contribution to the Small Equipment Replacement reserve has increased by $50.0. This increase is required to provide for the replacement of the radio system used by the Fire Department. The radio equipment has reduced useful life due to changes in technology; to remain combatable all radios need to be replaced at the same time. This phased in approach is planned for four more years, at which time the reserve is expected to be sufficient.

Other Significant Item(s):
An increase of $123.0 (1.5 FTEs) for permanent Fire Bylaw Inspector positions, required to address priority three property maintence bylaw complaints, is funded through the reallocation of budget previously approved for temporary positions.

An inflationary increase of $568.0 has been included in staff compensation based on collective agreements.

The allocation of corporate insurance has increased by $45.4. This is the first year of a two-year phase-in.

The remaining inflationary increases of $21.0 are for internal cross charges for building maintence, utility increases and administrative support.

2023 Changes
Growth:
An increase of $83.3 (1.0 FTE) has been included for a Fire Bylaw Inspector position, to bring the total number of Inspectors to 3. Increasing the number of Inspectors will allow for a proactive approach to property maintenance inspections to ensure a higher level of compliance.

Salaries have increased by $225.8 to provide for the remaining half year of salary for 5 Fire Fighter positions included in the 2022 budget, anticipating a mid-year hiring.

An increase of $115.0 is required to address a budget shortfall for apparatus and building maintenance. The increase budget is needed to keep aging equipment and buildings in good operating condition. This phased-in approach is planned for one more year.

An increase of $15.0 to the Small Equipment Replacement Reserve is a capital impact of P2405 New Fire Equipment and is required to fund the eventual replacement of new equipment.

An increase of $6.0 to the Fire Uniform Reserve is required to provide for initial purchase and replacement of uniforms and turnout gear.

Capital Contribution:
Contribution to the Fire Apparatus Reserve has increased by $75.0. This phased in approach is planned for four more years, at which time the reserve is expected to be sufficient.

The contribution to the Small Equipment Replacement reserve has increased by $50.0. This phased in approach is planned for four more years, at which time the reserve is expected to be sufficient.

Other Significant Item(s):
An inflationary increase of $686.8 has been included in staff compensation based on collective agreements.

The allocation of corporate insurance has increased by $42.7. This is the second year of a two-year phase-in.

The remaining inflationary increases of $63.2 are for internal cross charges for building maintenance, utility increases and fuel rate increases.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00582: Fire-Equip & Small Vehicle Replacement	340.0	1,695.0	425.0	405.0	305.0
P.02379: Fire - Major Apparatus Replacement	900.0	900.0	670.0	900.0	1,570.0
P.02504: Fire - New Equipment	-	100.0	100.0	100.0	100.0
P.02509: Fire - Uniforms	255.0	255.0	240.0	235.0	240.0
Total	**1,495.0**	**2,950.0**	**1,435.0**	**1,640.0**	**2,215.0**

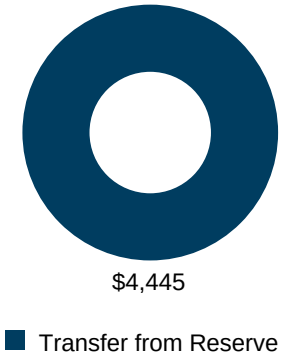
Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.10028: Fire - Comm Cntr: Next-gen Design & Cons	1,175.0	1,150.0	-	-	-
P.10029: Fire - West End Service Model Restructure	-	1,600.0	12,000.0	900.0	-
Total	**1,175.0**	**2,750.0**	**12,000.0**	**900.0**	**-**

The 2022-2023 Fire Services Capital Investment includes $1,495.0 in 2022 and $2,950.0 in 2023, required for the planned replacement of the Fire fleet, equipment, and uniforms, along with some expansion for new equipment. These investments are funded through established reserves.

Unfunded projects that are requiring an allocation of RCE funding to proceed include major technology replacement for the Communication Centre of $1,175.0 in 2022 and $1,150.0 in 2023 along with funding for the purchase of land of $1,600.0 in 2023 to allow the West End Service Model Restructure to begin.

The Capital Investment for future facilities will be identified and prioritized in the Saskatoon Fire Department Facilities Master Plan that will be presented to Council for approval. The funding requirements will also be outlined in the report.

2022-2023 Capital Budget by Funding Source



Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.02504 Fire - New Equipment	-	-	15.0	-	-
P.10028 Fire - Comm Cntr: Next-gen	-	225.0	250.0	-	-
P.10029 Fire - West End Service Model Restructur	-	-	-	3,000.0	-
Total	-	225.0	265.0	3,000.0	-

P.02504 Fire:- New Equipment will require $15.0 in 2024 for increased replacement reserve contribution for new equipment.

P10028: Fire - Communications Centre will require $225.0 in 2023 and $250.0 in 2024 in annual costs for the new technology as it is commissioned.

P10029: Fire – West End Service Model will require $3.0 million in 2025 for Fire Fighters; apparatus, equipment, and facility maintenance; and other support cost, for a new Fire Station.

SASKATOON PUBLIC LIBRARY

The Saskatoon Public Library Business Line provides a modern, dynamic library that meets the needs of citizens and makes the most effective use of resources.

The Figure below provides an illustration of the services contained under this Business Line:

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Saskatoon Public Library (SPL) Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goals
CULTURE OF CONTINUOUS IMPROVEMENT **The best-managed city in Canada** ASSET & FINANCIAL SUSTAINABILITY **Saskatoon Invests In what matters.**
Priorities
Recreation, Culture, and Leisure City Council is prioritizing the development of recreation, parks, cultural amenities, and programs to support residents and visitors to be healthy, active, connected to nature, and have fun in all four seasons. As Saskatoon grows and changes, it is essential that the City has a variety of recreation, culture, and leisure opportunities for residents and visitors. Currently, the City is faced with demand for recreational facilities that far exceeds supply and sport, culture, and recreational needs are continually changing.

Demand for new facilities, maintenance of existing aging facilities, and development of new programs will require us to be innovative and seek new partnerships.

Reconciliation, Equity, Diversity, and Inclusion

City Council recognizes the negative impact of the inherently unequal power structures of institutions shaped by generations of colonial practices. Centre the work around the original inhabitants of this territory while understanding that newcomers and immigrants also have been affected by colonization, racism, systemic discrimination, and other forms of trauma. The creation of a decolonization framework focuses on maintaining equal opportunity for success for all in the community of Saskatoon and ensures that Saskatoon is a socially, politically, and economically equitable and sustainable and sustainable municipality.

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Loss or damage to data and information	• Dedicated IT employees support, manage and back up operational data • Data and network security and website hosting is outsourced • Security and video surveillance systems in place at most facilities • Electronic collections are hosted by 3rd party vendors • Collection inventory records are maintained provincially • Comprehensive insurance coverage is in place	• No additional actions are planned at this time	Low	Low
Inadequate funding for critical assets (facilities)	• Preventive maintenance program is in place for facilities • Reserves are in place to fund critical asset maintenance and replacement • A committee has been established to focus on pursuing grant opportunities that will fund the new central library project • A fundraising strategy and team are in place	• Prepare asset management plans and supporting capital plans for critical assets • Develop a comprehensive facilities master plan by 2025	Low	Low

Inability to respond to, and recover from, an unexpected and significant revenue shortfall/over-expenditure	• Fiscal stabilization reserves are in place • Ability to manage expenditures in response to external factors to minimize financial impact	• Explore opportunities to utilize Fusion to enhance information available for decision making	Low	Low

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Public Library	(1,115.2)	(941.5)	(941.5)	(816.5)	125.0	(13.3%)	(816.5)	-	-
Library Property Levy	(26,161.8)	(26,251.3)	(27,525.1)	(28,976.1)	(1,451.0)	5.3%	(30,431.5)	(1,455.4)	5.0%
Total Revenues	**(27,276.9)**	**(27,192.8)**	**(28,466.6)**	**(29,792.6)**	**(1,326.0)**	**4.7%**	**(31,248.0)**	**(1,455.4)**	**4.9%**
Gross Expenses									
Public Library	27,229.4	27,192.8	28,466.6	29,792.6	1,326.0	4.7%	31,248.0	1,455.4	4.9%
Library Property Levy	-	-	-	-	-	-	-	-	-
Total Gross Expenses	**27,229.4**	**27,192.8**	**28,466.6**	**29,792.6**	**1,326.0**	**4.7%**	**31,248.0**	**1,455.4**	**4.9%**
Tax Support	**(47.5)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Summary of 2022-2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	152.60	206.83	54.23	209.83	3.00

Saskatoon Public Library

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
COVID-19 Impacts	-	-	-
Other	(1,326.0)	(1,455.4)	(2,781.4)
Total Revenue Change	(1,326.0)	(1,455.4)	(2,781.4)
Expenditure Changes:			
Inflation & Transfer	(211.9)	538.3	326.4
Growth	1,537.9	917.1	2,455.0
COVID-19 Impacts	-	-	-
Service Level Changes	-	-	-
Total Expenditure Change	1,326.0	1,455.4	2,781.4
Total Budget	**-**	**-**	

Summary of Capital Investments

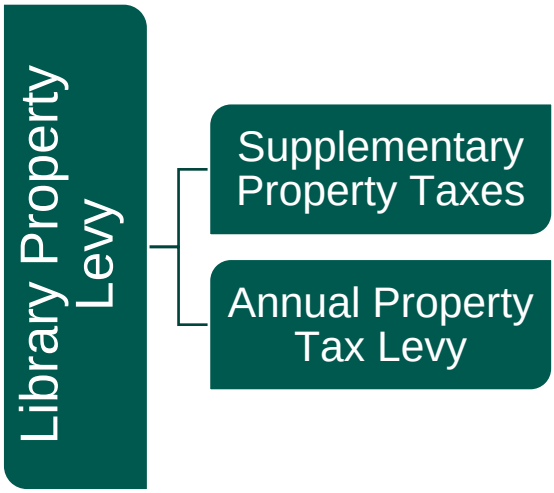
Service Line	2022	2023	2024	2025	2026
Public Library	100.0	100.0	100.0	100.0	100.0
Total	100.0	100.0	100.0	100.0	100.0

Financing for Capital Investments

Funding Source	2022	2023	2024	2025	2026
Transfer from Reserves	100.0	100.0	100.0	100.0	100.0
Total	100.0	100.0	100.0	100.0	100.0

Library Property Levy

Overview



The Property Tax Levy is the amount of taxation required from taxpayers to balance the Library's operating budget. The levy includes an amount for growth in the assessment roll over from the previous year. Supplementary taxes are levied on properties that were changed in the current taxation year and are not part of the original levy.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Taxation	(26,161.8)	(26,251.3)	(27,525.1)	(28,976.1)	(1,451.0)	5.3%	(30,431.5)	(1,455.4)	5.0%
Total Revenues	**(26,161.8)**	**(26,251.3)**	**(27,525.1)**	**(28,976.1)**	**(1,451.0)**	**5.3%**	**(30,431.5)**	**(1,455.4)**	**5.0%**
Gross Expenses									
Total Gross Expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Tax Support	**(26,161.8)**	**(26,251.3)**	**(27,525.1)**	**(28,976.1)**	**(1,451.0)**	**5.3%**	**(30,431.5)**	**(1,455.4)**	**5.0%**

2020 Actual Results:
In 2020 the Library Property Levy had no significant variance from budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	(27,525.1)	(28,976.1)	
Revenue Changes:			
Other	(1,451.0)	(1,455.4)	(2,906.4)
Total Revenue Change	(1,451.0)	(1,455.4)	(2,906.4)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
Total Change, Net	(1,451.0)	(1,455.4)	(2,906.4)
Total Budget	**(28,976.1)**	**(30,431.5)**	

2022 Changes

Revenue Change:

Net property tax revenue increased by $1,081.7 and is required to balance the 2022 budget. This represents a 3.92% property tax increase.

In addition, revenue resulting from assessment growth of $363.1, property supplement tax of $250.0 and municipal service agreements of $81.1 are estimated for 2022 and are calculated based on actual assessment values being received. The property tax levy, assessment growth, property supplement tax, plus municipal service agreements equal the $1,451.0 total revenue change.

2023 Changes

Revenue Change:

Net property tax revenue increased by $1,095.7 and is required to balance the 2023 budget. This represents a 3.78% property tax increase.

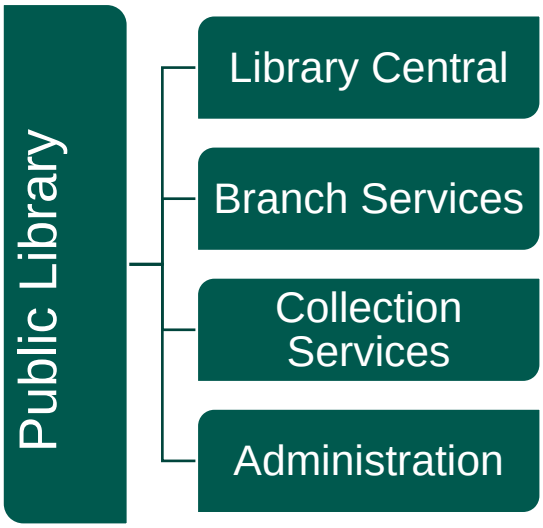
In addition, revenue resulting from assessment growth of $355.7, property supplement tax of $250.0 and municipal service agreements of $85.1 are estimated for 2023 and are calculated based on actual assessment values being received. The property tax levy, assessment growth, supplement property tax plus, municipal service agreements equal the $1,455.4 total revenue change.

Summary of Capital Investments

There are no capital investments for Library Property Levy.

Public Library

Overview



SPL consists of the central library and eight branches located throughout the City of Saskatoon. SPL's vision is to change lives through community connections, engagement and inclusivity. The library provides access to nearly 500,000 items including books, magazines, newspapers, DVDs, music, and video games, as well as an ever-growing collection of digital resources including eBooks, music, and databases. SPL offers programs and services to meet the educational, informational, recreational, and cultural needs of residents of Saskatoon.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Taxation	-	-	-	-	-	-	-	-	-
Government Transfers	(725.2)	(687.5)	(687.5)	(687.5)	-	-	(687.5)	-	-
User Fees	(390.0)	(254.0)	(254.0)	(129.0)	125.0	(49.2%)	(129.0)	-	-
Total Revenues	**(1,115.2)**	**(941.5)**	**(941.5)**	**(816.5)**	**125.0**	**(13.3%)**	**(816.5)**	**-**	**-**
Gross Expenses									
Wages and Benefits	13,928.4	13,539.2	13,998.5	14,482.6	484.1	3.5%	15,136.4	653.8	4.5%
Contracted and General Services	3,417.6	4,388.9	4,466.1	4,940.9	474.8	10.6%	4,974.1	33.2	0.7%
Heating, Lighting, Power, Water and Telephone	501.3	523.0	539.2	168.3	(370.9)	(68.8%)	168.3	-	-
Material, Goods and Supplies	3,009.3	3,669.6	1,948.3	1,161.5	(786.8)	(40.4%)	1,173.5	12.0	1.0%
Donations, Grants and Subsidies	98.2	98.6	101.4	125.3	23.9	23.6%	129.7	4.4	3.5%
Cost Recoveries	(108.0)	-	-	-	-	-	-	-	-
Transfers to Reserves	6,376.1	4,967.5	7,413.1	8,914.0	1,500.9	20.2%	9,666.0	752.0	8.4%
Finance Charges	6.5	6.0	-	-	-	-	-	-	-
Total Gross Expenditure	**27,229.4**	**27,192.8**	**28,466.6**	**29,792.6**	**1,326.0**	**4.7%**	**31,248.0**	**1,455.4**	**4.9%**
Tax Support	**26,114.3**	**26,251.3**	**27,525.1**	**28,976.1**	**1,451.0**	**5.3%**	**30,431.5**	**1,455.4**	**5.0%**

2020 Actual Results:
In 2020 the Saskatoon Public Library had no significant variance from budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	152.60	206.83	54.23	209.83	3.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	27,525.1	28,976.1	
Revenue Changes:			
Other	125.0	-	125.0
Total Revenue Change	125.0	-	125.0
Expenditure Changes:			
Inflation & Transfer	(211.9)	538.3	326.4
Growth	1,537.9	917.1	2,455.0
Total Expenditure Change	1,326.0	1,455.4	2,781.4
Total Change, Net	1,451.0	1,455.4	2,906.4
Total Budget	**28,976.1**	**30,431.5**	

The 2022 and 2023 budgets are aligned with both SPL's operations and strategic plan. The organizational structure and service model are designed for flexibility and efficiency in order to increase SPL's ability to make strategic and deliberate community impacts.

2022 Changes
Growth:
Budget Process Change:
Historically at SPL, neither Circulation Associate nor Casual Service Associate positions have had attached FTEs. In 2022, SPL is converting all Circulation Associate and Casual Service Associate positions into FTEs. This conversion is a one-time budget process change that increases the FTE count but does not impact current or future operating budgets. The change will transfer 41.3 Circulation Associates FTEs and 9.6 Casual Service Associate FTEs.

New FTE's:
An increase of 3.4 FTE is required to support the FMCL Branch (1.0), Community Giving (1.0), Human Resources (0.5), and Finance (0.9). These are existing roles, and all have incumbents. These FTE's do have an impact on the budget.

Capital Contribution:
Increase in capital contributions to the New Central Library reserve of $640.0 as per the funding plan developed with the City of Saskatoon.

Other Significant Item(s):
Inflation increases to the Administration and Support, $31.5, Collection $36.6, Facilities $105.5, and Public Services $12.3. Revenue decrease to the Fines $125.0.

SPL changed our budget process, and we are now expressing our entire employee complement in FTE's. By adding 41.3 and 9.6 FTE's, it provides a more accurate FTE count for SPL.

2023 Changes
Growth:
Increase of 3.0 FTE's are required for Public Services (1.0), Senior Manager, Security (1.0) and Senior Manager, Emerging Technology (1.0).

Capital Contribution:
Increase in capital contributions to the New Central Library reserve of $650.0 as per the funding plan developed with the City of Saskatoon.

Other Significant Item(s):
Inflation increases to the Collection $102.0, Administration and Support, $17.5 and Facilities $18.1.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00838: Library-Equipment Replacement	100.0	100.0	100.0	100.0	100.0
Total	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

The $100.0 in 2022 and 2023 pertains to regular equipment replacement.

2022-2023 Capital Budget by Funding Source

The Arts, Culture and Events Venues Business Line consists of venues providing related services. The Figure below provides an illustration of the venues contained under this Business Line:

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Arts, Culture, and Events Venue Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goals
QUALITY OF LIFE **A warm, welcoming place** CULTURE OF CONTINUOUS IMPROVEMENT **The best-managed city in Canada**
Priority
Recreation, Culture, and Leisure City Council is prioritizing the development of recreation, parks, cultural amenities, and programs to support residents and visitors to be healthy, active, connected to nature, and have fun in all four seasons. As Saskatoon grows and changes, it is essential that the City has a variety of recreation, culture, and leisure opportunities for residents and visitors. Currently, the City is faced with demand for recreational facilities that far exceeds supply and sport, culture, and recreational needs are continually changing. Demand for new facilities, maintenance of existing aging facilities, and development of new programs will require us to be innovative and seek new partnerships.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	82%	N/A*	N/A*	N/A	Neutral

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Inadequate funding for critical assets (facility, specialized equipment, etc.)	• An asset management plan has been prepared for many critical assets • Preventive maintenance programs are in place to maximize asset life • Actively investigating alternative sources of funding for critical assets • Replacement reserves have been established for some assets	• Enhance/prepare asset management and funding plans for critical assets that are currently partially/ not addressed • Adopt a replacement strategy that is based on actual condition as well as useful life • Explore options for an integrated asset management system to assist in decision making	Moderate	Moderate
Inability to respond to, and recover from, an unexpected and significant revenue shortfall/over-expenditure	• Stabilization reserves have been established for some venues • Alternative sources of revenue, partnerships and alternative service delivery models have been actively pursued • Flexible operational arrangements support the ability to manage expenditures in response to external factors • Short term financing options have been secured	• Develop a long-term plan to replenish stabilization reserves • Explore options for maximizing the effective use of "foundation" entities as applicable	Moderate	Moderate

Inability to adapt to and anticipate changes in customer behavior/ preferences	• Increased emphasis and commitment to authentic and intentional community/ customer engagement and strategic partnerships • Regular and frequent information sharing with industry and stakeholders to monitor changes and keep abreast of best practice	• Explore ways to improve flexibility in the CBCM reserve to support adaptability and continuous improvement • Continue to support the research and planning for a downtown event and entertainment district	Moderate	Moderate

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
TCU Place	-	-	-	-	-	-	-	-	-
SaskTel Centre	-	-	-	-	-	-	-	-	-
Remai Modern Art Gallery	-	-	-	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
TCU Place	1,758.3	1,758.4	1,757.9	1,817.8	59.9	3.4%	1,838.3	20.5	1.1%
SaskTel Centre	638.3	560.0	560.0	560.0	-	-	560.0	-	-
Remai Modern Art Gallery	6,155.1	6,155.1	6,379.7	6,872.2	492.5	7.7%	7,173.1	300.9	4.4%
Total Gross Expenses	**8,551.7**	**8,473.5**	**8,697.6**	**9,250.0**	**552.4**	**6.4%**	**9,571.4**	**321.4**	**3.5%**
Tax Support	**8,551.7**	**8,473.5**	**8,697.6**	**9,250.0**	**552.4**	**6.4%**	**9,571.4**	**321.4**	**3.5%**

Summary of 2022-2023 FTE Changes

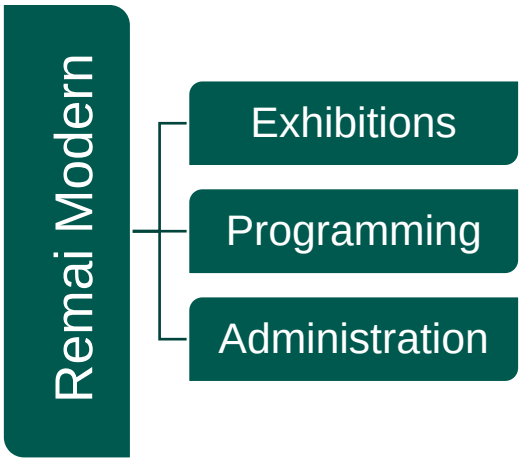
	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	163.41	164.41	1.00	165.41	1.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	8,697.6	9,250.0	
Revenue Changes:			
COVID-19 Impacts	-	-	-
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	552.4	321.4	873.8
Growth	-	-	-
COVID-19 Impacts	-	-	-
Service Level Changes	-	-	-
Total Expenditure Change	552.4	321.4	873.8
Total Budget	**9,250.0**	**9,571.4**	

Remai Modern

Overview



To operate and maintain a public museum of modern and contemporary art. Remai Modern supports the collection, exhibition, preservation, and interpretation of works of art, and seeks to provide transformative experiences by connecting art with local and global communities.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	-	-	-	-	-	-	-	-	-
Contracted and General Services	1,955.1	1,955.1	2,079.7	2,486.2	406.5	19.5%	2,699.1	212.9	8.6%
Donations, Grants and Subsidies	4,200.0	4,200.0	4,300.0	4,386.0	86.0	2.0%	4,474.0	88.0	2.0%
Total Gross Expenditure	**6,155.1**	**6,155.1**	**6,379.7**	**6,872.2**	**492.5**	**7.7%**	**7,173.1**	**300.9**	**4.4%**
Tax Support	**6,155.1**	**6,155.1**	**6,379.7**	**6,872.2**	**492.5**	**7.7%**	**7,173.1**	**300.9**	**4.4%**

2020 Actual Results:
There was no variance from budget in 2020.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	47.55	50.05	2.50	50.05	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	6,379.7	6,872.2	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	492.5	300.9	793.4
Total Expenditure Change	492.5	300.9	793.4
Total Change, Net	492.5	300.9	793.4
Total Budget	**6,872.2**	**7,173.1**	

2022 Changes

Other Significant Item(s):

A $167.3 increase towards the phased-in approach for the required Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution which is currently targeted at approximately $1,000.0 per year. This allocation would increase the annual contribution to $776.3.

An increase of $135.4 in anticipated utility costs as well as $103.8 for risk management.

A $86.0 increase in general subsidy provided to the Remai Modern. This increase in subsidy is required in order to accommodate expenditures that are not offset by self-generated revenue.

2023 Changes

Other Significant Item(s):

A $167.7 increase towards the phased-in approach for the required Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution. This allocation would increase the annual allocation to $944.0.

An increase of $13.4 in anticipated utility costs as well as $31.8 for risk management.

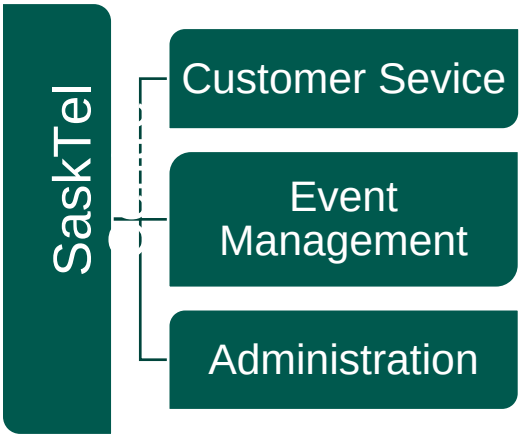
A $88.0 increase in general subsidy provided to the Remai Modern by the City of Saskatoon. This increase in subsidy is required in order to accommodate the programming and expenditures that are not offset by self-generated revenue.

Summary of Capital Investments

There are no capital investments for Remai Modern Art Gallery.

SaskTel Centre

Overview



To provide world-class culture, sport, and live entertainment experiences for the social and cultural enrichment of the region. This includes exemplary customer service, high quality events, strong fiscal management, and excellence in safety, engaged workforce, positive community partnerships, and environmental stewardship.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	-	-	-	-	-	-	-	-	-
Contracted and General Services	945.0	945.0	945.0	945.0	-	-	945.0	-	-
Cost Recoveries	(306.7)	(385.0)	(385.0)	(385.0)	-	-	(385.0)	-	-
Total Gross Expenditure	**638.3**	**560.0**	**560.0**	**560.0**	**-**	**-**	**560.0**	**-**	**-**
Tax Support	**638.3**	**560.0**	**560.0**	**560.0**	**-**	**-**	**560.0**	**-**	**-**

2020 Actual Results:
In 2020, SaskTel Centre had a $78.3 unfavorable variance due to a decreased contribution towards the City's Civic Buildings Comprehensive Maintenance (CBCM) fund to maintain its buildings based on the contribution formula.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	52.27	50.77	(1.50)	51.77	1.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	560.0	560.0	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
Total Change, Net	-	-	-
Total Budget	**560.0**	**560.0**	

There are no significant operating changes at SaskTel Centre in 2022 and 2023.

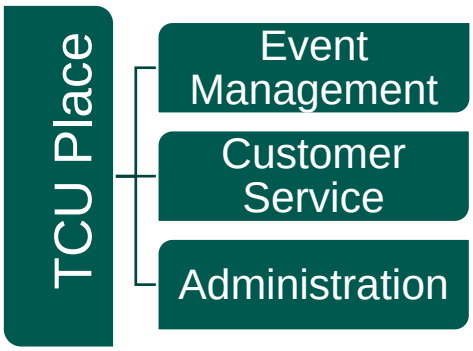
The reduction of 1.5 FTE positions in 2022 is due to the elimination of currently vacant management positions; the increase of 1.0 FTE position in 2023 reflects additional event personnel requirements to support forecasted demand/event activity.

Summary of Capital Investments

There are no capital investments for SaskTel Centre.

TCU Place

Overview



To provide for the operation of TCU Place which is a multi-purpose cultural and entertainment facility that includes a theatre for the performing arts and convention hall.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	-	-	-	-	-	-	-	-	-
Contracted and General Services	1,078.3	1,078.4	1,078.4	1,138.3	59.9	5.6%	1,158.8	20.5	1.8%
Donations, Grants and Subsidies	500.0	500.0	500.0	500.0	-	-	500.0	-	-
Finance Charges	180.0	180.0	179.5	179.5	-	-	179.5	-	-
Total Gross Expenditure	**1,758.3**	**1,758.4**	**1,757.9**	**1,817.8**	**59.9**	**3.4%**	**1,838.3**	**20.5**	**1.1%**
Tax Support	**1,758.3**	**1,758.4**	**1,757.9**	**1,817.8**	**59.9**	**3.4%**	**1,838.3**	**20.5**	**1.1%**

2020 Actual Results:
There was no variance from budget in 2020.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	63.59	63.59	-	63.59	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	1,757.9	1,817.8	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	59.9	20.5	80.4
Total Expenditure Change	59.9	20.5	80.4
Total Change, Net	59.9	20.5	80.4
Total Budget	**1,817.8**	**1,838.3**	

2022 Changes

Other Significant Item(s):

A $59.9 increase towards the phased-in approach for the required Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution. This allocation would increase the annual contribution to $1,138.3.

2023 Changes

Other Significant Item(s):

A $20.5 increase towards the phased-in approach for the required Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution. This allocation would increase the annual allocation to $1,158.8.

Summary of Capital Investments

There are no capital investments for TCU Place.

The Environmental Health Business Line is a collection of various environmental related services. The Figure below provides an illustration of the services contained under this Business Line:

Connecting to the 2020-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Environmental Health Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
ENVIRONMENTAL LEADERSHIP **Growing in harmony with nature**

Priorities
Environmental Sustainability
A priority for this Council is to take meaningful steps in transforming our position as one of the highest emitters of greenhouse gas emissions in the world to a model city of innovation in energy conservation, renewables, and waste diversion.
The City of Saskatoon has documented a continuing decline in environmental quality related to waste, our ecological footprint, and our air quality. City Council will work to reverse this trend.
We will involve the community to foster environmental leadership that inspires action, harnesses enthusiasm, and facilitates equitable access.
Civic Assets
Civic assets are well-managed and well maintained – meeting the needs of staff and the public and reflecting the pride and priorities of a modern city.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Waste Diverted from the Landfill	Divert 70% of Saskatoon's waste from landfills by 2023	23.0%	24.0%	26.0%	Improvement	Needs Improvement
Reduce the City of Saskatoon's Greenhouse Gas Emissions	≥ -40% from 2014 Levels by 2023; -80% Below 2014 Levels by 2050	113,368 tonnes CO2e	111,442 tonnes CO2e (+5% relative to baseline)	Pending	Decline	Needs Improvement

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
The City may fail to identify and pursue corporate CO2 reduction initiatives	• Developed a Low Emissions Community (LEC) Plan that outlines corporate actions • Annual Climate Action Progress Report provides updates on LEC actions and progress in achieving GHG emission reduction goals • Triple Bottom Line (TBL) policy in place	• Prioritize and implement LEC actions • Operationalize TBL into decision making • Explore expanded use of electrified equipment • Improve data capture and reporting through automation and digital data platforms	Moderate	Moderate
The City's community education and awareness initiatives regarding carbon footprint may not be affecting change in people's attitudes and behaviors	• Developed a Low Emissions Community (LEC) Plan that outlines actions at the community level • Various conservation, sustainability and waste reduction education programs are offered • Annual Integrated Waste Management Report provides updates on actions and progress in achieving waste diversion goals	• Prioritize and implement LEC actions • Complete construction and operationalize Recovery Park to divert waste • Evaluate the use of the utility business model to more closely align waste generation with service cost	Moderate	Moderate
Loss/destruction of the city's natural assets/green infrastructure	• Reviewing and updating tree protection policies and practices • Reviewing the success of, and improvements to, the wetland policy • Green Infrastructure implementation plan developed • Completed a Natural Capital Asset Valuation pilot project • Urban Forestry Management Plan approved • Invasive pest surveillance programs are in place	• Develop a plan to implement the Urban Forestry Management Plan • Explore options to build the Urban Forestry Pest Management Reserve to an adequate level • Complete the Natural Areas Management Plan project • Operationalize the Climate Adaptation program as it relates to green infrastructure	Moderate	Low

Environmental Health

City of Saskatoon | **Operating & Capital Budget** Preliminary 2022/2023

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Sustainability	-	-	-	-	-	-	-	-	-
Urban Biological Services	(2.0)	(2.0)	(2.0)	(2.0)	-	-	(2.0)	-	-
Urban Forestry	-	-	-	-	-	-	-	-	-
Waste Handling Service	(5,534.9)	(6,613.9)	(7,495.8)	(7,714.8)	(219.0)	2.9%	(7,714.8)	-	-
Waste Reduction	(218.3)	(246.7)	(261.1)	(231.1)	30.0	(11.5%)	(65.5)	165.6	(71.7%)
Total Revenues	**(5,755.2)**	**(6,862.6)**	**(7,758.9)**	**(7,947.9)**	**(189.0)**	**2.4%**	**(7,782.3)**	**165.6**	**(2.1%)**
Gross Expenses									
Sustainability	1,562.2	1,640.7	1,647.5	2,011.3	363.8	22.1%	2,121.5	110.2	5.5%
Urban Biological Services	725.4	1,069.1	1,097.4	1,086.3	(11.1)	(1.0%)	1,099.8	13.5	1.2%
Urban Forestry	3,492.8	3,969.5	4,034.3	4,035.3	1.0	0.0%	4,080.4	45.1	1.1%
Waste Handling Service	15,719.6	15,719.0	18,814.9	18,882.5	67.6	0.4%	16,655.4	(2,227.1)	(11.8%)
Waste Reduction	1,350.8	1,288.4	815.2	929.6	114.4	14.0%	935.7	6.1	0.7%
Total Gross Expenses	**22,850.7**	**23,686.7**	**26,409.3**	**26,945.0**	**535.7**	**2.0%**	**24,892.8**	**(2,052.2)**	**(7.6%)**
Tax Support	**17,095.5**	**16,824.1**	**18,650.4**	**18,997.1**	**346.7**	**1.9%**	**17,110.5**	**(1,886.6)**	**(9.9%)**

Summary of 2022-2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	115.21	116.21	1.00	111.01	(5.20)

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	18,650.4	18,997.1	
Revenue Changes:			
COVID-19 Impacts	(219.0)	-	(219.0)
Other	30.0	165.6	195.6
Total Revenue Change	(189.0)	165.6	(23.4)
Expenditure Changes:			
Inflation & Transfer	552.5	(2,326.7)	(1,774.2)
Growth	1.2	274.5	275.7
COVID-19 Impacts	(18.0)	-	(18.0)
Service Level Changes	-	-	-
Total Expenditure Change	535.7	(2,052.2)	(1,516.5)
Total Budget	**18,997.1**	**17,110.5**	

Environmental Health

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
Sustainability	3,315.0	3,408.0	26,325.0	15,270.0	30,620.0
Waste Handling Service	5,545.0	3,625.0	4,288.0	1,016.0	1,416.0
Waste Reduction	66.0	-	-	-	-
Total	8,926.0	7,033.0	30,613.0	16,286.0	32,036.0

Financing for Capital Investments

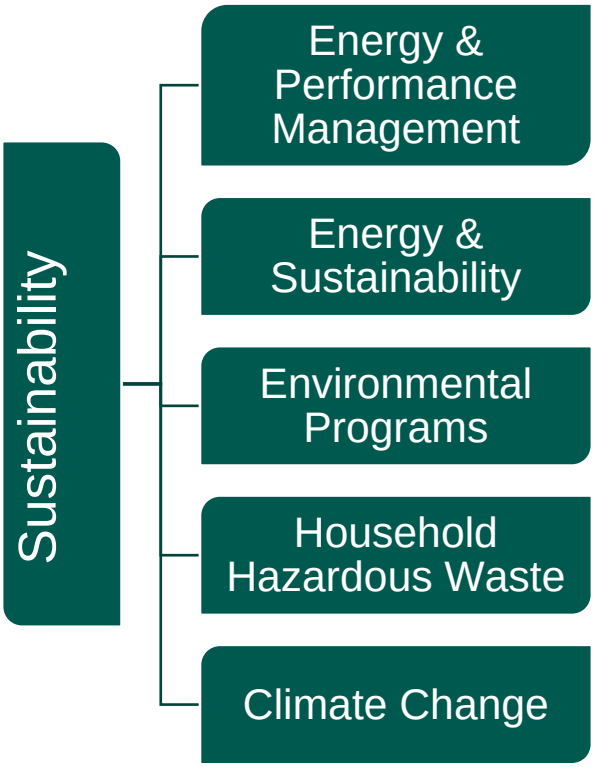
Funding Source	2022	2023	2024	2025	2026
Transfer from Reserves	6,761.0	4,873.0	4,288.0	1,016.0	1,416.0
Unfunded	2,165.0	2,160.0	26,325.0	15,270.0	30,620.0
Total	8,926.0	7,033.0	30,613.0	16,286.0	32,036.0

Operating Budget Impacts of Capital Projects

	2022	2023	2024	2025	2026
Sustainability	-	-	82.0	110.0	170.0
Total	-	-	82.0	110.0	170.0

Sustainability

Overview



This service line provides environmental and sustainability support, planning, education, greenhouse gas tracking, reporting, analysis, research, and engineering to the corporation and community. Work scope includes environmental protection, natural systems, energy, waste reduction, climate and sustainable community leadership.

The Division collaborates and supports other civic departments to improve sustainability outcomes and protect the environment for the benefit of current and future residents, as well as leading initiatives. Services include assistance with assessment of environmental, social and economic factors impacting work and deliverables across the corporation.

Current resources are used toward development and implementation of environmental strategies that: provide the corporation and community with a road map for mitigating environmental degradation; protect the environment and propose green infrastructure improvements; prepare the corporation for climate change adaptation; reduce waste; reduce energy use; and conserve water. Corporate and community performance toward environmental goals is tracked on the environmental dashboard and reported annually through the ‘Our Environment’ report.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Student Action for a Sustainable Future		12 classes per year		

Healthy Yards and Compost Coaches	In-person education (events, classes, workshops) on composting, water conservation, pesticide-free, and other environmentally-friendly yard and garden maintenance	80 events per year
Healthy Yards and Compost Coaches	Rain Barrels and Compost Bin Rebates	200 rebates available per year
Healthy Yards and Compost Coaches	Compost coach home visits/inquiries	200 visits/inquiries per year
Environmental Dashboard		25 indicators updated annually
Saskatoon Curbside Swap		1 city wide event, support for community events
Household Hazardous Waste Collection Days	Events	9 collection days per year
GHG Inventory	Inventory of greenhouse gas emissions by corporation and community	1 annual inventory completed and verified

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	800.6	1,020.4	1,045.4	1,219.3	173.9	16.6%	1,220.1	0.8	0.1%
Contracted and General Services	559.6	454.2	517.3	653.3	136.0	26.3%	763.0	109.7	16.8%
Heating, Lighting, Power, Water and Telephone	7.8	10.6	10.6	10.9	0.3	2.8%	10.9	-	-
Material, Goods and Supplies	12.4	21.7	21.7	21.7	-	-	21.7	-	-
Cost Recoveries	(255.9)	(258.9)	(260.2)	(319.3)	(59.1)	22.7%	(319.6)	(0.3)	0.1%
Transfers to Reserves	250.0	250.0	446.5	250.0	(196.5)	(44.0%)	250.0	-	-
Transfers to Other Operating	-	-	(276.5)	(310.0)	(33.5)	12.1%	(310.0)	-	-
Finance Charges	187.7	142.7	142.7	485.4	342.7	240.2%	485.4	-	-
Total Gross Expenditure	**1,562.2**	**1,640.7**	**1,647.5**	**2,011.3**	**363.8**	**22.1%**	**2,121.5**	**110.2**	**5.5%**
Tax Support	**1,562.2**	**1,640.7**	**1,647.5**	**2,011.3**	**363.8**	**22.1%**	**2,121.5**	**110.2**	**5.5%**

2020 Actual Results:

In 2020, Sustainability had a positive variance of $78.5 when compared to budget. Savings of approximately $219.8 were noted in staff related costs largely due to vacancies, and reductions of $22.1 in advertising and $34.5 in training expenses due to pandemic protocols. These savings were offset by negative variances of $107.5 due to increased principal and loan repayments for the Energy Performance Contracting Loan (offset by positive variances in other service lines), and contract costs for programs such as Household Hazardous Waste.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	9.20	10.20	1.00	10.20	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	1,647.5	2,011.3	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	425.6	110.2	535.8
Growth	1.2	-	1.2
COVID-19 Impacts	(63.0)	-	(63.0)
Total Expenditure Change	363.8	110.2	474.0
Total Change, Net	363.8	110.2	474.0
Total Budget	**2,011.3**	**2,121.5**	

2022 Changes

Growth:

Growth of $1.2 includes additional costs in existing programs including contract costs for Household Hazardous Waste (including costs for an additional event) and new Greenhouse Gas tracking software. These increases are offset by provincial funding for Household Hazardous Waste.

In addition to existing programs, a new water conservation operating budget has been established to permanently manage and implement the Water Conservation Program. This is a mill rate neutral operating program funded by a re-direction of capital funding from the Water Conservation Capital Project. As a result, the Water Utility will decrease funding to the capital project by $150.0 and will instead provide funding of $150.0 to this operating program.

COVID-19 Expense Impacts:
COVID-19 impact includes the addition of $17.0 in training expenses previously reduced in accordance with pandemic protocol and a reduction of $80.0, which was added to the 2021 Household Hazardous Waste budget in 2021 to account for additional expenses expected with the closure of community diversion options.

Capital Contribution:
Capital contribution to the Environmental Sustainability Reserve decreased by $196.5 compared to 2021. This decrease is due to reallocation of funding from Multi Material Stewardship Western. There is a net operating impact of $0.0 as a result of this reallocation as the decrease in expense is offset entirely by the decrease in funding received.

Other Significant Item(s):
Inflation and transfers include an addition of $342.7 for Energy Performance Contracting Loan Repayment (balanced by utility savings in civic facilities), an increase of $173.9 has been included in staff compensation based on collective agreements and $117.4 for a Water Conservation Program Manager (1.0 FTE). Offsetting these increases is an additional $80.0 in funding for the Household Hazardous Waste Program.

2023 Changes
Other Significant Item(s):
An inflationary increase of $109.8 has been included to account for increased contract costs associated to Household Hazardous Waste.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01964: Waste Reduction Initiatives	160.0	-	-	-	-
P.02598: Corporate Adaptation Strategy	130.0	-	-	-	-
P.03001: Energy Assistance Program	75.0	75.0	-	-	-
P.10013: Sustainable Food	-	60.0	-	-	-
P.10015: EV Adoption Roadmap	45.0	175.0	-	-	-
P.10016: Solid Waste R&DP Development + Plan Impl	240.0	560.0	-	-	-
P.10019: Multi-Unit Organics	500.0	378.0	-	-	-
Total	**1,150.0**	**1,248.0**	**-**	**-**	**-**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01964: Waste Reduction Initiatives	-	220.0	-	-	-
P.02390: Green Infrastructure Strategy	935.0	995.0	5,690.0	1,535.0	11,000.0
P.02539: Climate Change Mitigation Business Plan	165.0	-	-	300.0	-
P.02598: Corporate Adaptation Strategy	60.0	-	-	-	-
P.02650: Integrated Solar/Renewable Energy Strtgy	90.0	100.0	3,810.0	-	3,575.0
P.10013: Sustainable Food	55.0	145.0	165.0	165.0	250.0
P.10015: EV Adoption Roadmap	175.0	-	880.0	-	-
P.10016: Solid Waste R&DP Development + Plan Impl	-	-	400.0	160.0	150.0
P.10019: Multi-Unit Organics	-	-	500.0	-	-
P.10031: Deep Energy Civic Bldg Retrofits	65.0	160.0	1,150.0	-	2,000.0
P.10033: ICI Energy Efficiency + Generation	375.0	-	12,650.0	12,650.0	12,650.0
P.10034: Integrated Civic Energy Mgmt Program	245.0	290.0	710.0	90.0	400.0
P.10035: Residential Enrgy Efficiency+ Generation	-	250.0	170.0	170.0	170.0
P.10036: Heatpump Retrofit Community Program	-	-	200.0	200.0	200.0
P.10039: Vehicle Pollution Pricing Program	-	-	-	-	225.0
Total	**2,165.0**	**2,160.0**	**26,325.0**	**15,270.0**	**30,620.0**

The 2022-2023 Sustainability capital investments includes six funded projects totaling $1,150.0 in 2022 and five totalling $1,248.0 in 2023. These include Waste Reduction Initiatives such as the development and implementation of the Solid Waste Reduction and Diversion Plan, development of a pilot and program design for Multi Unit Organics, development of a Sustainable Food Pilot and implementation of Green Teams and Leading by Example. In addition to these Waste Reduction Initiatives, funding is also requested for development of an Electric Vehicle (EV) Roadmap and a Community Adaptation Plan.

Unfunded items included above represent projects that support Council's strategic priorities.

2022-2023 Capital Budget by Funding Source

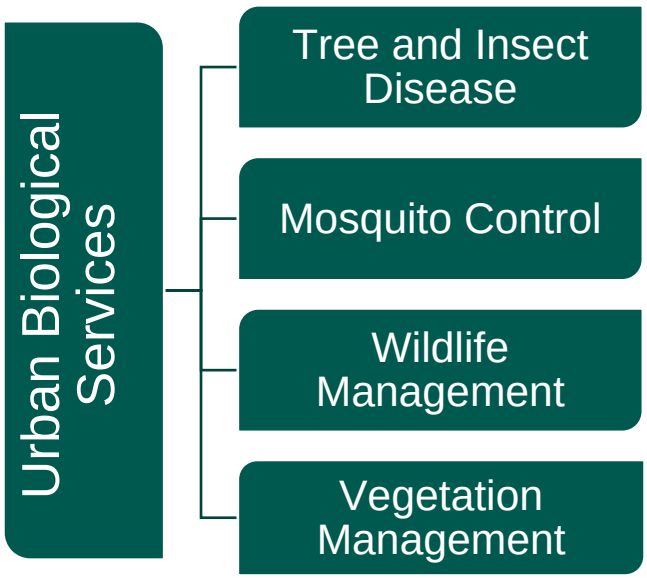
Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.02539 Climate Change Mitigation Business Plan	-	-	82.0	-	-
P.10033 ICI Energy Efficiency + Generation	-	-	-	-	170.0
P.10034 Integrated Civic Energy Mgmt Program	-	-	-	110.0	-
Total	-	-	82.0	110.0	170.0

Operating impacts are expected for three capital projects within this service line as noted in the chart above. All operating impacts arise from unfunded projects. For project P.02539, the operating impact is estimated to be $82.0 per year starting in 2024 for the continued use of the platform that will automate LEC Plan progress and reporting. For project P.10034, the annual operating impact is estimated to be $110.0 per year starting in 2025 for resources to implement an ongoing green building certification program if the pilot is successful. For project P.10033, the annual operating impact is estimated to be $170.0 per year starting in 2026 for staff time and communication materials.

Urban Biological Services

Overview



Urban Biological Services is responsible for monitoring and, where necessary, controlling urban pest populations. This includes mosquitoes, nuisance wildlife (e.g. ground squirrels), tree insects and diseases (e.g. Dutch elm disease) and inspection services of nuisance, noxious, and prohibited weeds. In addition, this program provides consultation services to the public pertaining to tree related insects, diseases, and urban wildlife.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Mosquito Control		The City conducts mosquito control inside City Limits as a main priority. Up to 10km outside City Limits is conducted as time permits. Mosquito control efforts are highly dependent on precipitation rates. If there are repeated rainfall events, treatment efforts remain focused within City limits. Adult mosquitos are tested for the presence of West Nile Virus, and these results are communicated publicly. In addition, adult mosquito populations are assessed and reported weekly on the City's website.		
Tree and Insect Disease	Dutch Elm Disease, Emerald Ash Borer, Ash Bark Beetle, Forest Tent Caterpillar, European Elm Scale, Cottony Ash Psyllid	City and private trees are inspected as requested, invasive insects are trapped. Requests to inspect city-owned trees are completed within 5 business days. All pests are identified, however no further service is provided for non-detrimental pests. All nursery stock is inspected for invasive insect and diseases.		

Wildlife Management	Skunks, Raccoons, Crows, Coyotes, Rabbits	Wildlife management follows a complaint-based model and are prioritized as follows: Injured, trapped, and diseased. Service is focused on unprotected animals (skunks, gophers, racoons, beavers) no larger than a coyote. Larger animals such as moose, deer, and bear are handled by the Ministry of Environment.
Vegetation Management	Municipal weed inspectors enforce noxious and nuisance weeds as outlined in The Weed Control Act and Bylaw No. 8175, The Property Maintenance & Nuisance Abatement Bylaw, 2003.	All complaints are followed up on; most complaints are addressed within one week. During the peak season, investigation time ranges from 1-10 days. All private and city-owned elm are inspected for Dutch elm disease twice per year.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Government Transfers	(2.0)	(2.0)	(2.0)	(2.0)	-	-	(2.0)	-	-
Total Revenues	**(2.0)**	**(2.0)**	**(2.0)**	**(2.0)**	**-**	**-**	**(2.0)**	**-**	**-**
Gross Expenses									
Wages and Benefits	600.9	780.0	809.4	822.8	13.4	1.7%	823.5	0.7	0.1%
Contracted and General Services	89.8	137.6	136.5	128.0	(8.5)	(6.2%)	139.2	11.2	8.8%
Heating, Lighting, Power, Water and Telephone	3.5	3.8	3.8	3.8	-	-	3.8	-	-
Material, Goods and Supplies	31.1	147.7	147.7	131.7	(16.0)	(10.8%)	133.3	1.6	1.2%
Transfers to Reserves	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	**725.4**	**1,069.1**	**1,097.4**	**1,086.3**	**(11.1)**	**(1.0%)**	**1,099.8**	**13.5**	**1.2%**
Tax Support	**723.4**	**1,067.1**	**1,095.4**	**1,084.3**	**(11.1)**	**(1.0%)**	**1,097.8**	**13.5**	**1.2%**

2020 Actual Results:

2020 resulted in a $343.7 favorable variance from budget. $245.0 of the favorable variance was related to COVID-19 due to planned reduced staffing levels and related expenditures. The remainder of the variance, $98.7, was due to saving in chemicals due to low mosquito populations and savings in special services.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	11.96	11.96	-	11.96	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	1,095.4	1,084.3	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(20.1)	2.7	(17.4)
Growth	-	10.8	10.8
COVID-19 Impacts	9.0	-	9.0
Total Expenditure Change	(11.1)	13.5	2.4
Total Change, Net	(11.1)	13.5	2.4
Total Budget	**1,084.3**	**1,097.8**	

2022 Changes

COVID-19 Expense Impacts:

An increase of $9.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):

Historical expenditure levels were analyzed and reductions of $34.6 were identified in areas of fixed assets, training, special services, and special programs. These savings are transferred to Corporate Governance & Finance – Corporate Support Service Line, to offset expenditures related to the Parks Department restructuring.

An inflationary increase of $13.4 has been included in staff compensation based on collective agreements.

Other inflationary adjustments totaling $1.1 are primarily for equipment maintenance.

2023 Changes

Growth:

In 2023, 15.57 hectares of new green space will be added, and operating costs have been increased by $10.8 to provide urban biological services in the growth areas.

Other Significant Item(s):

An inflationary increase of $0.7 has been included in staff compensation based on collective agreements.

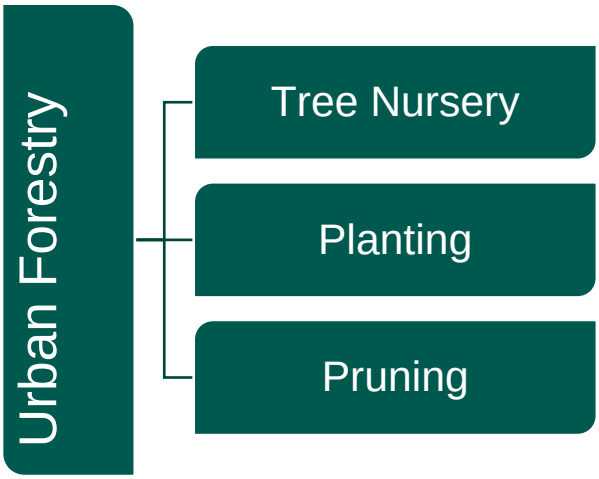
Other inflationary increases of $2.0 are primarily for fuel increases.

Summary of Capital Investments

There are no capital investments for Urban Biological Services.

Urban Forestry

Overview



Urban Forestry is responsible for tree maintenance including a pruning cycle (once every seven years for boulevard trees and once every thirteen years for park trees), tree planting, disease control and prevention (e.g. Dutch elm disease, Emerald ash borer), and nursery production for the management of the urban forest on the City's parks, boulevards, medians, and other programs.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Tree Maintenance	Service Requests	Trees that pose an immediate safety risk are inspected and pruned within 24 hours		
		All other tree maintenance service requests are inspected within 10 days and service, if required is provided by the end of the year		
	Cyclical Pruning	Pruning cycles for street trees are 1:7 years		
		Pruning cycles for park trees are 1:13 years		
Tree Planting	Tree Planting in new communities and industrial areas	All identified planting sites in new communities and industrial areas that meet criteria have a tree planted		
	Tree Replacement	Requests for tree replacement received by June 30th will be planted within that season		
Tree Nursery	Tree Production	Provision of a variety of trees for tree planting programs		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	1,837.5	1,961.1	2,018.7	2,053.1	34.4	1.7%	2,100.1	47.0	2.3%
Contracted and General Services	1,395.2	1,733.5	1,740.3	1,706.6	(33.7)	(1.9%)	1,699.1	(7.5)	(0.4%)
Heating, Lighting, Power, Water and Telephone	24.3	27.2	27.6	27.9	0.3	1.1%	28.3	0.4	1.4%
Material, Goods and Supplies	148.3	201.5	201.5	201.5	-	-	206.7	5.2	2.6%
Cost Recoveries	(108.2)	(149.5)	(149.5)	(149.5)	-	-	(149.5)	-	-
Transfers to Reserves	34.7	34.7	34.7	185.3	150.6	434.0%	185.3	-	-
Contributions to Capital	161.0	161.0	161.0	10.4	(150.6)	(93.5%)	10.4	-	-
Total Gross Expenditure	**3,492.8**	**3,969.5**	**4,034.3**	**4,035.3**	**1.0**	**-**	**4,080.4**	**45.1**	**1.1%**
Tax Support	**3,492.8**	**3,969.5**	**4,034.3**	**4,035.3**	**1.0**	**-**	**4,080.4**	**45.1**	**1.1%**

2020 Actual Results:
2020 resulted in a $476.7 favorable variance from budget. $340.0 of the favorable variance was related to COVID-19 due to planned reduced staffing levels, reduced contracted tree maintenance, and related expenditures. The remainder of the variance, $136.7, was primarily due to savings in vehicle charges as an expected vehicle was not received and there was a favorable year end adjustment due to savings in V&E, along with savings in landfill tipping fees.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	26.15	26.15	-	26.65	0.50

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	4,034.3	4,035.3	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(15.0)	14.7	(0.3)
Growth	-	30.4	30.4
COVID-19 Impacts	16.0	-	16.0
Total Expenditure Change	1.0	45.1	46.1
Total Change, Net	1.0	45.1	46.1
Total Budget	**4,035.3**	**4,080.4**	

2022 Changes

COVID-19 Expense Impacts:

An increase of $16.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):

Historical expenditure levels were analyzed and reductions of $40.4 were identified in areas of reforestation maintenance and special services. These savings are transferred to the Corporate Governance & Finance - Corporate Support Service Line to help offset increased expenditures included in that Service Line related to the Parks Department restructuring.

An inflationary increase of $34.4 has been included in staff compensation based on collective agreements. This is offset by expenditure decreases of $9.0 for various operating expenditures.

2023 Changes

Growth:

As the City expands and more parks, open space areas and trees are added, additional funding is required to maintain service levels. In 2023, 15.57 hectares of new green space and trees will be added, and operating costs have been increased by $30.4 to provide urban forestry services in the growth areas. Included is $45.4 (0.5 FTE) for a contract administrator position to provide consultation, planning, management, and coordination of contracted services; the cost of this position is mitigated by a $15.0 reduction for equipment rental.

Other Significant Item(s):

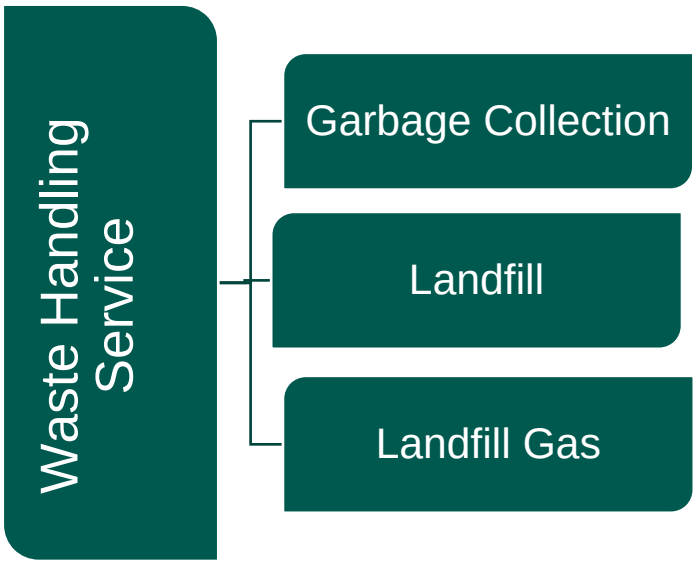
Estimated inflationary increases of $1.6 has been included in staff compensation based on collective agreements. Other inflationary adjustments totaling $13.1 are primarily for fuel rate increases and vehicle maintenance.

Summary of Capital Investments

There are no capital investments in Urban Forestry.

Waste Handling Service

Overview



Waste Handling includes solid waste collections, the management of City-owned garbage carts, the landfill gas collection facility and the operation of the Saskatoon Regional Waste Management Facility (Landfill) to ensure solid waste is managed in a safe and environmentally sound manner. The design and operations of the Landfill are optimized to maximize the available space within the facility.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Garbage Collection	Single Family	Weekly collections from May to September Bi-weekly collections from October to April Bi-weekly collections are year round starting in 2023		
	Multi-Unit	Weekly collections year round		
	Commercial	Collections provided under contract with the City		
Landfill Operations	Customer Service	24/7 dedicated customer service call centre Emails acknowledged within 2 business days		
	Operating Hours	The Landfill is open 7 days a week, year-round with the exception of Christmas Day and New Year's Day Summer hours are 7:30 a.m. to 5:30 p.m. Winter hours are 7:30 a.m. to 5:00 p.m.		
Cart Distribution	Minor Damage	Repaired or replaced within 3 weeks		
	New Homes	Delivered within 3 business days		
	Unusable Carts	Replaced within 3 business days		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(5,534.9)	(6,613.9)	(7,495.8)	(7,714.8)	(219.0)	2.9%	(7,714.8)	-	-
Total Revenues	**(5,534.9)**	**(6,613.9)**	**(7,495.8)**	**(7,714.8)**	**(219.0)**	**2.9%**	**(7,714.8)**	**-**	**-**
Gross Expenses									
Wages and Benefits	5,382.9	5,098.4	5,241.9	5,667.4	425.5	8.1%	5,067.4	(600.0)	(10.6%)
Contracted and General Services	6,097.1	6,491.6	8,651.0	8,450.0	(201.0)	(2.3%)	7,335.5	(1,114.5)	(13.2%)
Heating, Lighting, Power, Water and Telephone	105.3	121.5	120.3	124.8	4.5	3.7%	124.6	(0.2)	(0.2%)
Material, Goods and Supplies	499.8	743.3	739.4	742.3	2.9	0.4%	572.9	(169.4)	(22.8%)
Donations, Grants and Subsidies	162.3	258.5	258.5	228.5	(30.0)	(11.6%)	228.5	-	-
Cost Recoveries	(380.7)	(401.1)	(388.6)	(397.9)	(9.3)	2.4%	(399.2)	(1.3)	0.3%
Transfers to Reserves	3,398.1	2,647.6	3,880.0	3,853.1	(26.9)	(0.7%)	3,515.9	(337.2)	(8.8%)
Contributions to Capital	-	-	-	73.4	73.4	-	68.9	(4.5)	(6.1%)
Transfers to Other Operating	-	251.4	-	-	-	-	-	-	-
Finance Charges	454.9	507.8	312.4	140.9	(171.5)	(54.9%)	140.9	-	-
Total Gross Expenditure	**15,719.6**	**15,719.0**	**18,814.9**	**18,882.5**	**67.6**	**0.4%**	**16,655.4**	**(2,227.1)**	**(11.8%)**
Tax Support	**10,184.6**	**9,105.1**	**11,319.1**	**11,167.7**	**(151.4)**	**(1.3%)**	**8,940.6**	**(2,227.1)**	**(19.9%)**

2020 Actual Results:
2020 resulted in a $1,079.5 negative variance from budget mainly due to overstated revenues in both the Garbage collections and Landfill programs. Landfill revenues were underbudget by $961.1 due to decreased activity because of pandemic closures as well as ongoing structural budget issues. Garbage collection revenues were underbudget by $117.9 as a result of customers shifting to private industry and decreased demand for services due to pandemic closures. Overall expenditures were $0.6 underbudget and included operational savings in equipment rentals of $298.1 which were offset by increased staffing costs of $284.5.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	63.70	63.70	-	56.50	(7.20)

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	11,319.1	11,167.7	
Revenue Changes:			
COVID-19 Impacts	(219.0)	-	(219.0)
Other	-	-	-
Total Revenue Change	(219.0)	-	(219.0)
Expenditure Changes:			
Inflation & Transfer	50.6	(2,281.1)	(2,230.5)
Growth	-	54.0	54.0
COVID-19 Impacts	17.0	-	17.0
Total Expenditure Change	67.6	(2,227.1)	(2,159.5)
Total Change, Net	(151.4)	(2,227.1)	(2,378.5)
Total Budget	**11,167.7**	**8,940.6**	

2022 Changes

COVID-19 Revenue Impacts:
A COVID-19 revenue impact of $219.0 has been included for revenues previously reduced in the 2021 budget due to pandemic losses.

COVID-19 Expense Impacts:
A COVID-19 expense impact of $17.0 has been included for training expenses previously reduced in the 2021 budget in accordance with pandemic protocol.

Capital Contribution:
Total capital contributions increased by $46.5 in 2022 which includes a $166.0 increase in contributions to the Automated Garbage Container Replacement Reserve (AGCRR) as well as a $119.5 decrease in contributions to the Landfill Replacement Reserve.

Other Significant Item(s):
An additional $425.5 is due to an increase in staff compensation costs. A reduction in corporate cross charges results in savings of $394.8.

2023 Changes

Growth:
Included in growth is a $54.0 increase in contributions to the AGCRR due to population growth.

Capital Contribution:
Overall capital contributions decreased by $341.7 in this service line. The implementation of City-wide Organics in 2023 will result in Garbage Collections bringing fewer tonnes to the landfill reducing the contribution to the Landfill Replacement Reserve by $295.0. Existing capital contributions of $100.7 are also being transferred to City-wide Organics from Garbage Collections. These decreases are offset by a $54.0 increased contribution to the AGCRR.

Other Significant Item(s):
Inflation and transfers result in a reduction of $2,281.1 in this service line. This reduction is due to a transfer of $2,351.0 from Garbage Collections to the new City-wide Organics program offset by minor inflationary increases of $69.9 that are primarily related to increased fuel costs. Notable items included in the transfer from Garbage Collections to City-wide Organics include $601.8 in staff compensation costs for the transfer of 7.2 FTEs (6.7 Utility Collections Operators and 0.5 Labourer) and $1,073.4 transferred for vehicles and equipment.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01475: Auto'D Garbage Container Repl	476.0	545.0	916.0	916.0	916.0
P.02051: Landfill Optimization	4,921.0	3,000.0	3,372.0	100.0	500.0
P.10017: Emergency Waste Strategy	-	80.0	-	-	-
P.10020: Garbage Svc Verification System Upgrades	148.0	-	-	-	-
Total	**5,545.0**	**3,625.0**	**4,288.0**	**1,016.0**	**1,416.0**

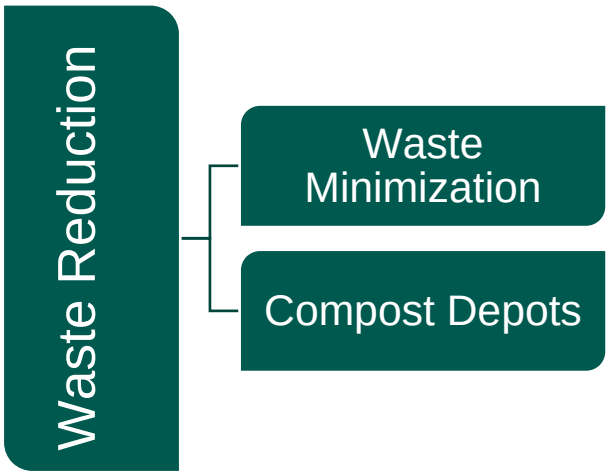
The 2022-2023 Waste Handling Service Capital Investment includes four funded projects totaling $9,170 including $1,021.0 to fund replacement and new residential waste carts, $3,796.0 for Final Cover Stage E, $3,850.0 to fund the East Lateral Liner Expansion and $275.0 for other Landfill Optimization work, as well as $80.0 for funding the development of an emergency waste strategy.

There are no significant operating impacts associated with these capital budget requests.

2022-2023 Capital Budget by Funding Source

Waste Reduction

Overview



This service line directly responds to Performance Targets that have been established for increased waste diversion (70% by 2023) and greenhouse gas emissions reductions (40% reduction for corporate and 15% for community by 2023 and 80% for corporate and community GHG reductions by 2050).

Current resources provide management services to recycling contracts for curbside and multi-unit dwellings, compost depots operations, waste bylaw enforcement program and community recycling depot operations.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Recycling Depots	City Operated Locations	3 Recycling Depot Locations		
	Acceptable Materials	All paper, cardboard, plastics (symbol 1 - 7), aluminum foil, tin cans, milk jugs, cartons, beverage containers, glass bottles and jars.		
Compost Depots	City Operated Locations	2 Compost Depot Locations		
	Acceptable Materials	Leaves, Grass, Sod, Topsoil, Garden refuse, Halloween pumpkins and non-elm branches, stumps and tree trimmings		
Christmas Tree Recycling	Recycling	Free drop off program once per year		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(218.3)	(246.7)	(261.1)	(231.1)	30.0	(11.5%)	(65.5)	165.6	(71.7%)
Total Revenues	**(218.3)**	**(246.7)**	**(261.1)**	**(231.1)**	**30.0**	**(11.5%)**	**(65.5)**	**165.6**	**(71.7%)**
Gross Expenses									

Environmental Health

Wages and Benefits	649.1	374.1	383.4	486.3	102.9	26.8%	665.6	179.3	36.9%
Contracted and General Services	1,143.4	1,345.2	1,391.6	1,402.8	11.2	0.8%	1,402.8	-	-
Heating, Lighting, Power, Water and Telephone	3.3	6.4	6.0	6.3	0.3	5.0%	6.4	0.1	1.6%
Material, Goods and Supplies	57.3	59.5	44.5	44.5	-	-	46.2	1.7	3.8%
Cost Recoveries	(74.0)	(68.5)	(68.5)	(68.5)	-	-	(77.9)	(9.4)	13.7%
Transfers to Other Operating	(428.3)	(428.3)	(941.8)	(941.8)	-	-	(1,107.4)	(165.6)	17.6%
Total Gross Expenditure	**1,350.8**	**1,288.4**	**815.2**	**929.6**	**114.4**	**14.0%**	**935.7**	**6.1**	**0.7%**
Tax Support	**1,132.6**	**1,041.7**	**554.1**	**698.5**	**144.4**	**26.1%**	**870.2**	**171.7**	**24.6%**

2020 Actual Results:
In 2020 there was an overall negative variance of $90.9. This negative variance was due to staff compensation of $275.0 relating to staff time to maintain service levels at recycling depots and increased pressure in environmental protection enforcement. In addition, a negative variance of $30.7 was noted due to decreased revenues from the sale of bulk compost. Operating costs resulted in a $214.8 positive variance including savings in equipment costs and maintenance.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	4.20	4.20	-	5.70	1.50

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	554.1	698.5	
Revenue Changes:			
Other	30.0	165.6	195.6
Total Revenue Change	30.0	165.6	195.6
Expenditure Changes:			
Inflation & Transfer	111.4	(173.2)	(61.8)
Growth	-	179.3	179.3
COVID-19 Impacts	3.0	-	3.0
Total Expenditure Change	114.4	6.1	120.5
Total Change, Net	144.4	171.7	316.1
Total Budget	**698.5**	**870.2**	

2022 Changes
Revenue Change:
A revenue reduction of $30.0 has been included to account for the loss of a commercial bulk compost contract.

COVID-19 Expense Impacts:
A COVID-19 expense impact of $3.0 has been included for training expenses previous reduced in the 2021 budget in accordance with pandemic protocol.

Other Significant Item(s):
An inflationary increase of $111.4 includes an increase of $16.4 due to staff compensation costs and $95.0 in contractor processing cost for the recycling depots.

2023 Changes
Revenue Change:
A revenue reduction of $165.6 has been included to account for the loss of revenues from the subscription green cart program which will no longer exist after the implementation of citywide curbside organics in 2023.

Growth:
A growth increase of $179.3 is attributed to new FTEs required to maintain current service levels. This includes a Project Engineer (.5 FTE) and an Environmental Operations Superintendent – Environmental Projection and Projects (1.0 FTE).

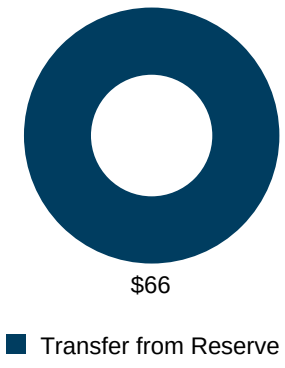
Other Significant Item(s):
The remaining inflation and transfer decreases of $173.2 are largely related to increased cost recovery and reallocation of Multi Material Stewardship Western funds.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.10018: Compost Depot Feasibility Study	66.0	-	-	-	-
Total	**66.0**	**-**	**-**	**-**	**-**

The 2022-2023 Waste Reduction Capital Investment includes one funded project totaling $66.0 in 2022 to fund a site screening study, suitability assessment, and preliminary design for a new permanent location for the West Compost Depot.

2022-2023 Capital Budget by Funding Source



The Utilities Business Line is a collection of various utility related services.
The Figure below provides an illustration of the services contained under this Business Line:

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan.
The Utilities Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
ASSET & FINANCIAL SUSTAINABILITY Saskatoon Invests In what matters.
Priority
Civic Assets Civic assets are well-managed and well maintained – meeting the needs of staff and the public and reflecting the pride and priorities of a modern city.

Strategic Goal

ENVIRONMENTAL LEADERSHIP

Growing in harmony with nature

Priorities

Environmental Sustainability

A priority for this Council is to take meaningful steps in transforming our position as one of the highest emitters of greenhouse gas emissions in the world to a model city of innovation in energy conservation, renewables, and waste diversion.

The City of Saskatoon has documented a continuing decline in environmental quality related to waste, our ecological footprint, and our air quality. City Council will work to reverse this trend.

We will involve the community to foster environmental leadership that inspires action, harnesses enthusiasm, and facilitates equitable access.

Community Safety and Wellbeing

City Council is prioritizing an integrated and effective system of services to promote community safety and wellbeing in Saskatoon through strategic action and partnerships.

Gaps in existing social systems have led to persistent concerns related to safety, crime, inequality, homelessness, and core housing needs. Residents are calling for gaps to be closed and recognize that a high degree of collaboration across sectors and governments is essential.

The development of, and alignment to, community-level strategies will help to define an evolved and aligned role for the City and civic services in improving community safety and wellbeing. Engagement with all orders of Government, the social serving sector, and residents with lived experience will be prioritized.

Quality of Life and Public Safety

The City works in collaboration with community partners to ensure the collective safety and wellbeing of the public.

As well, residents have access to facilities and programs that promote active living, and enjoy the natural beauty and benefits of parks, trails, and the river valley that brings people together.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Waste Diverted from the Landfill	Divert 70% of Saskatoon's Waste from Landfills by 2023	23.0%	24.0%	26.0%	Improvement	Needs Improvement
Reduce the City of Saskatoon's Greenhouse Gas Emissions	≥ -40% from 2014 Levels by 2023; -80% Below 2014 Levels by 2050	113,368 tonnes CO2e	111,442 tonnes CO2e (+5% relative to baseline)	Pending	Decline	Needs Improvement
Key Civic Infrastructure Status*	B Service Level	B	B	B	Neutral	On-Track

*SL&P's asset management strategy remains underfunded therefore classified as needs improvement.

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Inadequate funding for critical assets for the expected level of service (facilities, specialized equipment, distribution infrastructure)	• Asset management plans and reserves are in place for most critical assets • Long-term capital plans have been prepared that account for future growth • Implementation of Fusion will enhance information available for decision making • Actively investigating alternative sources of funding	• Prepare a funding plan for unfunded assets • Pursue the utility service model for waste services • In partnership with SaskPower, complete a rate structure review • Explore additional revenue generating opportunities through electrification and renewable energy	Moderate	Low

Inability to recruit/retain qualified skilled staff	• Taken steps to ensure wages are aligned with industry (SLP) • Invest in both technical and soft skills training for staff • Placed effort on identifying and communicating career pathing opportunities • Offer in-house specialized training and apprenticeships	• Explore opportunities to consolidate work of highly qualified staff across the business line • Take part in corporate diversity recruitment initiatives	Moderate	Moderate
Unprepared to quickly and effectively resume operations in the event of serious incident, accident, disaster or emergency	• Emergency Response Plans and Business Continuity Plans have been prepared • Incorporate emergency response into system design and technology • Cyber security and critical infrastructure risk assessments have been completed and plans have been developed	• Develop a crisis communications plan for use in all critical incidents • Develop a fatigue management plan • Schedule and participate in additional emergency planning exercises • Continue to develop a corporate environmental management system and implement climate adaptation initiatives	Moderate	Low

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Saskatoon Light & Power	(170,160.4)	(172,107.9)	(169,048.2)	(172,358.1)	(3,309.9)	2.0%	(173,951.1)	(1,593.0)	0.9%
Storm Water Management	(10,096.8)	(9,987.0)	(11,756.0)	(13,794.9)	(2,038.9)	17.3%	(13,932.7)	(137.8)	1.0%
Waste Services Utility	(11,633.9)	(11,080.6)	(11,995.2)	(12,414.4)	(419.2)	3.5%	(17,694.4)	(5,280.0)	42.5%
Wastewater Utility	(74,586.5)	(79,400.0)	(78,788.5)	(79,885.2)	(1,096.7)	1.4%	(82,246.0)	(2,360.8)	3.0%
Water Utility	(95,900.8)	(97,331.7)	(96,721.6)	(99,597.1)	(2,875.5)	3.0%	(103,261.6)	(3,664.5)	3.7%
Total Revenues	**(362,378.3)**	**(369,907.2)**	**(368,309.5)**	**(378,049.7)**	**(9,740.2)**	**2.6%**	**(391,085.8)**	**(13,036.1)**	**3.4%**
Gross Expenses									
Saskatoon Light & Power	170,160.4	172,107.9	169,048.2	172,358.1	3,309.9	2.0%	173,951.1	1,593.0	0.9%
Storm Water Management	10,096.8	9,987.0	11,756.0	13,794.9	2,038.9	17.3%	13,932.7	137.8	1.0%
Waste Services Utility	11,633.9	11,080.6	11,995.2	12,414.4	419.2	3.5%	17,694.4	5,280.0	42.5%
Wastewater Utility	74,586.5	79,400.0	78,788.5	79,885.2	1,096.7	1.4%	82,246.0	2,360.8	3.0%
Water Utility	95,900.8	97,331.7	96,721.6	99,597.1	2,875.5	3.0%	103,261.6	3,664.5	3.7%
Total Gross Expenses	**362,378.3**	**369,907.2**	**368,309.5**	**378,049.7**	**9,740.2**	**2.6%**	**391,085.8**	**13,036.1**	**3.4%**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Summary of 2022-2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	374.33	382.33	8.00	410.43	28.10

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
COVID-19 Impacts	(6,148.9)	-	(6,148.9)
Other	(3,591.3)	(13,036.1)	(16,627.4)
Total Revenue Change	(9,740.2)	(13,036.1)	(22,776.3)
Expenditure Changes:			
Inflation & Transfer	5,583.8	12,157.8	17,741.6
Growth	(1,992.5)	878.3	(1,114.2)
COVID-19 Impacts	6,148.9	-	6,148.9
Service Level Changes	-	-	-
Total Expenditure Change	9,740.2	13,036.1	22,776.3
Total Budget	**-**	**-**	

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
Saskatoon Light & Power	16,777.0	16,614.0	13,260.0	14,530.0	12,665.0
Storm Water Management	15,196.0	15,026.0	10,764.0	14,441.0	11,220.0
Wastewater Utility	33,925.0	24,697.0	22,982.0	16,362.0	29,405.0
Water Utility	41,164.0	51,997.0	49,622.0	57,190.0	58,067.0
Total	107,062.0	108,334.0	96,628.0	102,523.0	111,357.0

Financing for Capital Investments

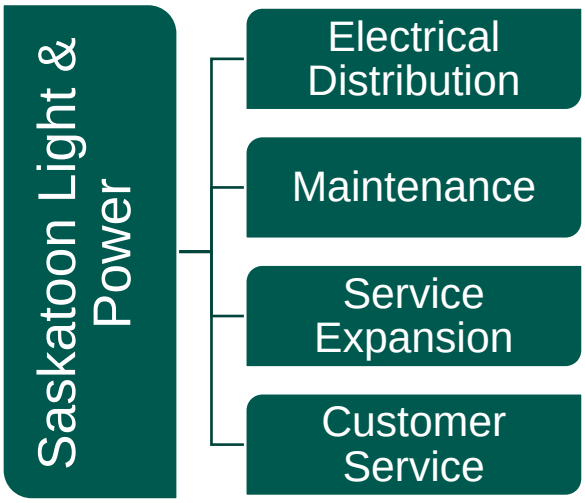
Funding Source	2022	2023	2024	2025	2026
National Disaster Mitigation	3,823.0	2,991.0	2,596.0	2,598.0	2,488.0
Investing in Canada Infrastr Program - Federal	272.0	942.0	-	878.0	-
Investing in Canada Infrastr Program - Provincial	226.0	784.0	-	731.0	-
Transfer from Reserves	89,503.0	86,398.0	73,546.0	71,889.0	97,069.0
Customer Contribution	2,888.0	2,819.0	1,700.0	1,700.0	1,700.0
External Borrowing	9,315.0	12,960.0	16,907.0	22,254.0	9,090.0
Operating Down Payment to Capital	1,035.0	1,440.0	1,879.0	2,473.0	1,010.0
Total	107,062.0	108,334.0	96,628.0	102,523.0	111,357.0

Operating Budget Impacts of Capital Projects

	2022	2023	2024	2025	2026
Saskatoon Light & Power	-	-	60.4	-	-
Total	-	-	60.4	-	-

Saskatoon Light & Power

Overview



Saskatoon Light & Power's mandate is to provide safe, reliable and cost effective electricity in an environmentally responsible way. Saskatoon Light & Power strives to minimize the number and duration of customer outages with a focus on system maintenance, staff training and safety.

Outside forces affecting Saskatoon Light & Power (SL&P) include future bulk power rate negotiations with SaskPower as well as future increases to retail electricity rates established by SaskPower and matched by SL&P.

Decreasing sales volumes and projected lower than anticipated rate increases result in lower than expected capital provisions, impacting required capital spending that was identified in the SL&P Asset Management Plan.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Electrical Utility	Maintain Distribution System	Maintain the distribution system in a condition that provides electrical reliability that meets or exceeds the Canadian Urban Average.		
	Respond to Power Outages	Provide 24 hour per day emergency service. Respond to power outages as quickly and safely possible and issue service alerts as quickly as possible.		
	Tree Trimming	Trim trees away from overhead power lines on a 7 year cycle to reduce risk of power outages from tree contacts.		
	Underground Utility Locates	Participate in Sask1st Call and provide underground utility locates upon request.		
	Safety & Awareness Education	Provide school tours upon request on electrical education and safety training (800-1,000 students per year).		
	Metering	Meet Measurement Canada's requirements as an Accredited testing facility. Ensure electricity meters meet national standards for accuracy.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(409.9)	(690.0)	(690.0)	(690.0)	-	-	(690.0)	-	-
User Fees	(169,750.5)	(171,417.9)	(168,358.2)	(171,668.1)	(3,309.9)	2.0%	(173,261.1)	(1,593.0)	0.9%
Total Revenues	**(170,160.4)**	**(172,107.9)**	**(169,048.2)**	**(172,358.1)**	**(3,309.9)**	**2.0%**	**(173,951.1)**	**(1,593.0)**	**0.9%**
Gross Expenses									
Other Expenses	102.4	-	-	100.0	100.0	-	100.0	-	-
Wages and Benefits	8,771.3	9,336.4	9,571.4	9,640.8	69.4	0.7%	9,648.5	7.7	0.1%
Contracted and General Services	8,449.2	9,629.6	9,728.8	9,892.0	163.2	1.7%	9,731.0	(161.0)	(1.6%)
Heating, Lighting, Power, Water and Telephone	90,898.6	92,628.3	91,681.0	92,583.6	902.6	1.0%	93,307.8	724.2	0.8%
Material, Goods and Supplies	1,861.1	2,035.1	2,034.7	2,398.3	363.6	17.9%	2,405.6	7.3	0.3%
Donations, Grants and Subsidies	22,633.1	23,140.0	22,719.4	23,160.0	440.6	1.9%	23,377.3	217.3	0.9%
Cost Recoveries	(2,610.9)	(3,286.6)	(3,336.7)	(3,109.0)	227.7	(6.8%)	(3,123.0)	(14.0)	0.5%
Transfers to Reserves	40,070.3	38,639.9	36,664.4	37,340.3	675.9	1.8%	38,151.8	811.5	2.2%
Contributions to Capital	-	-	-	366.9	366.9	-	366.9	-	-
Finance Charges	(14.8)	(14.8)	(14.8)	(14.8)	-	-	(14.8)	-	-
Total Gross Expenditure	**170,160.4**	**172,107.9**	**169,048.2**	**172,358.1**	**3,309.9**	**2.0%**	**173,951.1**	**1,593.0**	**0.9%**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:
In 2020, SL&P had a $1,487.9 favorable variance from budget. Net electricity sales had a negative variance of $2,151.0 due to lower than expected sales volumes primarily caused by the Pandemic. This was partially offset by positive variances in bulk power costs $1,696.0 and Grants-in-Lieu of taxes $485.1, both also directly related to reduced sales volumes. Savings were realized in operations of $1,559.4 while increased expenditures occurred in administration and general expenses of $305.1. There was also increase in other revenues of $203.5. The Saskatoon Light & Power positive variance was transferred to its stabilization reserve.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	83.30	83.30	-	83.30	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
COVID-19 Impacts	(4,689.6)	-	(4,689.6)
Other	1,379.7	(1,593.0)	(213.3)
Total Revenue Change	(3,309.9)	(1,593.0)	(4,902.9)
Expenditure Changes:			
Inflation & Transfer	2,463.7	2,664.4	5,128.1
Growth	(3,843.4)	(1,071.4)	(4,914.8)
COVID-19 Impacts	4,689.6	-	4,689.6
Total Expenditure Change	3,309.9	1,593.0	4,902.9
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

COVID-19 Revenue Impact:
The 2022 COVID-19 impact includes the addition of $4,689.6 of metered revenues that was removed from the 2021 budget due to lower volume sales caused by the Pandemic.

Revenue Change:
The 2022 operating budget includes a $4,379.4 reduction due reduced volumetric sales offset by a $2,920.3 increase due to expected rate increases. Revenue generated by the Landfill Gas Facility has decreased by $175.0 to reflect actual generating output while miscellaneous revenues increased by $254.4.

Growth:
A decrease in purchased power costs and grants-in-lieu paid to the City of $3,246.0 and $597.4 respectively are expected due to declining sale volumes.

COVID-19 Expense Impact:
Increased costs removed from the 2021 budget due to the Pandemic and added back into the 2022 budget include bulk power purchases of $2,566.2, grants-in-lieu of $639.7, capital contributions of $1,384.9, materials of $36.8 and training of $62.0.

Capital Contribution:
Provisions to Capital Reserves resulting from inflationary factors are set to decrease by $18.8 and Capital repayments from the Landfill Gas Generation program decrease by $323.3 in 2022.

Other Significant Item(s):
Inflationary cost increases include the purchase of power of $1,589.8 and grant-in-lieu $398.3 due to expected rate increases in 2022.

The Utility provides funding for all the operational, maintenance and administrative functions of the Division. An overall inflationary increase of $817.7 is being realized through increased maintenance cost including supplies, cross charges, safety related clothing, licensing costs and staff training, as well as decreasing expected cost recoveries.

Included in the SL&P budget are expenditures that form an important source of revenue to the City's tax supported operating budget. Saskatoon Light & Power's 2022 budget includes the following: $711.9 administrative cross charge for services like HR, Finance and IT that are provided to the Utility, $23,160 (Grant-in-Lieu) and $24,659.7 (Return on Investment). In the 2022 budget, SL&P's total contribution to the City's tax supported operating budget is $48,531.6.

2023 Changes

Revenue Change:
The 2023 operating budget includes a $1,354.7 reduction due reduced volumetric sales offset by a $2,947.1 increase due to expected rate increases.

Growth:
An expected decline in volumetric sales causes a decrease in purchased power costs of $886.8 and in grants-in-lieu paid to the City of $184.80.

Capital Contribution:
Provisions to Capital Reserves that support the 2023 capital program are set to increase by $1,114.0. Capital repayments from the Landfill Gas Generation program increase by $197.5 in 2023.

Other Significant Item(s):
Inflationary costs expected due to a rate increases increase the bulk power costs of $1,602.1 and grant-in-lieu provided to the City by $402.1. A Return on Investment provided to the City decreases by $500.0 to assist with asset maintenance funding issues.

The Utility provides funding for all the operational, maintenance and administrative functions of the Division. An overall decrease of $151.3 is being realized through reduced maintenance costs and offset by fleet related costs, insurance premiums and increased cost recovery.

Included in SL&P budget are expenditures that form an important source of revenue to the City's tax supported operating budget. Saskatoon Light & Power's 2023 budget includes the following: $711.9 administrative cross charge for services like HR, Finance and IT that are provided to the Utility, $23,377.3 (Grant-in-Lieu) and $24,159.7 (Return on Investment). In the 2023 budget, SL&P's total contribution to the City's tax supported operating budget is $48,248.9

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00720: SL&P - Capacitor Installations	300.0	100.0	-	-	-
P.00724: SL&P - Revenue Meter - New & Replacement	300.0	300.0	300.0	300.0	300.0

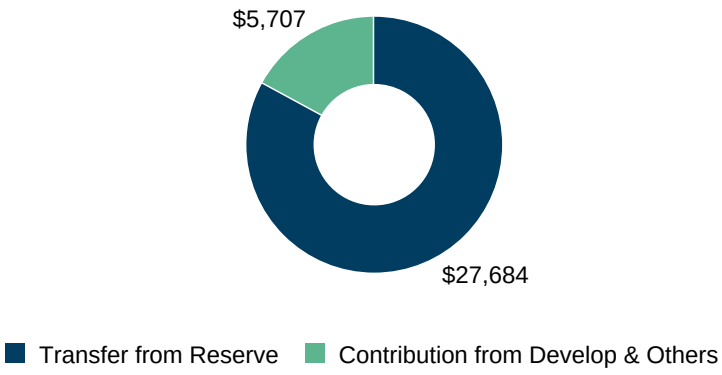
P.00736: SL&P - Customer Upgrades And Extensions	2,200.0	2,360.0	2,450.0	2,450.0	2,450.0
P.00812: SL&P - Geographic Information System GIS	-	100.0	100.0	-	-
P.00825: SL&P - Street Light Upgrade	82.0	20.0	70.0	70.0	70.0
P.01016: SL&P - Neighbourhood Street Light Upgrds	-	-	125.0	125.0	-
P.01018: SL&P - Monitoring System Upgrade (Scada)	50.0	30.0	-	150.0	150.0
P.01174: SL&P Street Lights - Land Development	1,556.0	1,434.0	-	-	-
P.01255: SL&P - Distribution - Equipment Upgrade	115.0	250.0	250.0	250.0	250.0
P.01256: SL&P - Substation Upgrades	2,200.0	400.0	200.0	2,500.0	-
P.01257: SL&P - Security Improvements	-	-	50.0	50.0	50.0
P.01268: SL&P - Network Vaults	200.0	-	-	-	-
P.01269: SL&P - North Downtown Development	-	-	220.0	220.0	220.0
P.01272: SL&P - Building & Grounds	-	500.0	350.0	350.0	350.0
P.01281: SL&P - Sustain Power Generation Options	-	-	200.0	200.0	200.0
P.01282: SL&P - Street Lights - Mitigation	820.0	745.0	875.0	875.0	775.0
P.01286: SL&P - Elec Sys Planning Studies	-	-	100.0	100.0	100.0
P.01295: SL&P - Network - Major Assets	630.0	500.0	410.0	50.0	-
P.01296: SL&P - Network - Civil Infrastructure	660.0	500.0	610.0	300.0	100.0
P.01297: SL&P - Network - Primary Lines	370.0	-	800.0	200.0	800.0
P.01298: SL&P - Network - Secondary Lines	199.0	230.0	-	60.0	-
P.01299: SL&P - Network - Protection & Control	520.0	520.0	260.0	260.0	260.0
P.01301: SL&P - Substation Communication Upgrade	75.0	80.0	200.0	80.0	200.0
P.01305: SL&P - Feeder Upgrade/Replacement	1,950.0	2,600.0	2,625.0	2,625.0	2,625.0
P.01308: SL&P - 15 Kv Conv - Intermed Substations	3,500.0	2,900.0	2,400.0	2,400.0	3,200.0
P.01310: SL&P - Utility - Research & Development	165.0	165.0	165.0	165.0	165.0
P.01316: SL&P - Transmis Pole/Structure Upgrades	-	-	100.0	150.0	-

P.01326: SL&P - Substation Monitoring Sys Upgrade	-	100.0	50.0	100.0	50.0
P.01329: SL&P - Substation Relay Upgrades	-	-	150.0	150.0	150.0
P.01350: SL&P - Substation Building & Ground Reno	25.0	50.0	50.0	50.0	50.0
P.01353: SL&P - Equipment Upgrade & Replacement	460.0	2,330.0	150.0	300.0	150.0
P.01955: Utility Solar Scale Enrgy Implementation	400.0	400.0	-	-	-
Total	**16,777.0**	**16,614.0**	**13,260.0**	**14,530.0**	**12,665.0**

The 2022-2023 Saskatoon Light & Power Capital Investment includes funding for 22 projects totaling $16,777.0 in 2022 and 23 projects totaling $16,614.0 in 2023. This funding is intended to maintain current assets and for new infrastructure to meet customer needs.

Major capital initiatives during 2022-2023 include $4,560.0 for customer connections (new and upgrades), $4,657.0 for street lighting initiatives including new installs, upgrades and repairs, $2,675.0 for substation upgrades, $11,715.0 for distribution system improvements, $800.0 for alternative energy projects, $4,329.0 in network system improvements and $4,655.0 for smaller infrastructure projects in building and yard improvements, communication network upgrades and meter replacements.

2022-2023 Capital Budget by Funding Source



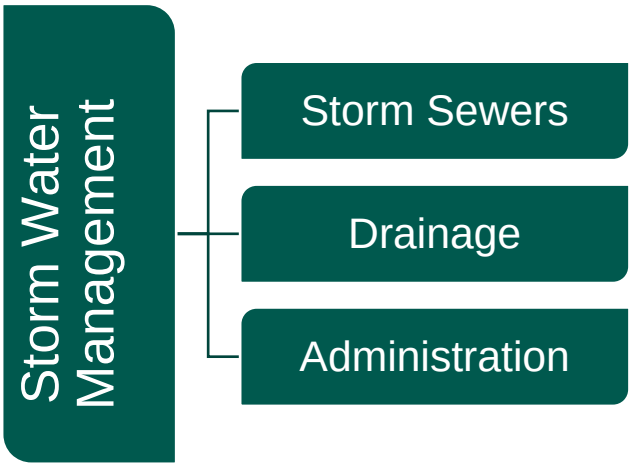
Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.01174 SL&P Street Lights - Land Development	-	-	60.4	-	-
Total	-	-	60.4	-	-

$60.4 is the estimated future operating impact from the installation of street lighting consisting of electricity costs beginning in 2024.

Storm Water Management

Overview



The purpose of the Storm Water Utility is to provide for the operation, inspection and maintenance of the storm water management system and riverbank sub drain and monitoring systems. This includes piping, manholes, catch basins, outfall structures, culverts and overland storm drainage systems, storm ponds, slope monitoring devices and related engineering services.

This operating budget reflects the Storm Water Utility rate structure as approved by City Council in 2011. This rate structure establishes equality in storm water management fees through a user-pay utility. This utility charges property owners based on the amount of runoff they generate.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Storm Sewer Collection System Maintenance	Storm Sewer Mains	Provide 24 hour per day emergency service.		
		Flush storm sewers as required on an emergency basis.		
		Inspect and clean catch basins each year.		
		Inspect outfalls each year.		
		Inspect locations on the Roadways Rehabilitation program.		
	Storm Water Retention Ponds	Clean Storm Water Retention Ponds shorelines as required.		
		Operate and maintain aesthetic fountain features at storm water retention ponds		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(5.2)	(12.0)	(12.0)	(12.0)	-	-	(12.0)	-	-
User Fees	(10,091.6)	(9,975.0)	(11,744.0)	(13,782.9)	(2,038.9)	17.4%	(13,920.7)	(137.8)	1.0%
Total Revenues	**(10,096.8)**	**(9,987.0)**	**(11,756.0)**	**(13,794.9)**	**(2,038.9)**	**17.3%**	**(13,932.7)**	**(137.8)**	**1.0%**
Gross Expenses									
Wages and Benefits	1,094.9	1,747.9	1,792.3	1,844.3	52.0	2.9%	1,929.0	84.7	4.6%
Contracted and General Services	1,149.5	1,749.3	1,743.9	1,839.5	95.6	5.5%	1,835.7	(3.8)	(0.2%)
Heating, Lighting, Power, Water and Telephone	15.8	21.7	21.7	22.1	0.4	1.8%	22.5	0.4	1.8%
Material, Goods and Supplies	164.4	481.6	527.1	535.7	8.6	1.6%	550.9	15.2	2.8%
Cost Recoveries	(39.6)	-	-	-	-	-	-	-	-
Transfers to Reserves	7,766.0	6,040.8	7,725.3	9,500.3	1,775.0	23.0%	9,541.6	41.3	0.4%
Contributions to Capital	-	-	-	107.3	107.3	-	107.3	-	-
Finance Charges	(54.3)	(54.3)	(54.3)	(54.3)	-	-	(54.3)	-	-
Total Gross Expenditure	**10,096.8**	**9,987.0**	**11,756.0**	**13,794.9**	**2,038.9**	**17.3%**	**13,932.7**	**137.8**	**1.0%**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:
2020 resulted in a $1,611.2 positive variance from budget. This variance was realized through operational cost savings throughout the program, including an early end to the fall sweep program due to weather conditions, and increased revenues due to updates to ERU assessments. The Storm Water Utility positive variance was transferred to its stabilization reserve.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	19.20	19.40	0.20	19.90	0.50

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
Other	(2,038.9)	(137.8)	(2,176.7)
Total Revenue Change	(2,038.9)	(137.8)	(2,176.7)
Expenditure Changes:			
Inflation & Transfer	2,015.8	53.7	2,069.5
Growth	23.1	84.1	107.2
Total Expenditure Change	2,038.9	137.8	2,176.7
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

Revenue Change:

A total revenue change of $2,038.9 has been included in the 2022 budget. This amount consists of a combination of $176.2 from expected population and storm network growth, and $1,862.7 from approved rate increases.

Growth:

An increase of $23.1 in staffing costs for 0.2 FTE for an Operations Superintendent has been added to support the growth in the storm network as the City's population grows.

Capital Contribution:

An increase of $1,882.3 in capital contributions is included in the 2022 budget to balance operational and capital requirements. This increased contribution will support the city's portion of shared municipal and federal funding for projects to help mitigate flooding in ten areas of the city. These projects will span an 8 year period, ending in 2027.

Other Significant Item(s):

A total of $104.6 of inflationary increases has been added to support material cost increases and internal expenditures necessary to support operations. An estimated inflationary increase of $28.9 has been included in staff compensation based on collective agreements.

2023 Changes

Revenue Change:

A total revenue change of $137.8 has been included in the 2023 budget. This amount reflects expected population and storm network growth.

Growth:

An increase of $84.1 in staffing costs for a total of 0.5 FTE; 0.3 FTE for an Operations Assistant and 0.2 FTE for an Operations Superintendent has been added to support the growth in the storm network and the City's population growth.

Capital Contribution:
An increase of $41.3 in capital contributions is included in the 2023 budget to balance operational and capital requirements. This increased contribution will support the city's portion of shared municipal and federal funding for projects to help mitigate flooding in ten areas of the city. These projects will span an 8 year period, ending in 2027.

Other Significant Item(s):
A total of $12.4 of additional inflationary increases has been added to support materials cost increases and internal expenditures necessary to support operations.

Summary of Capital Investments

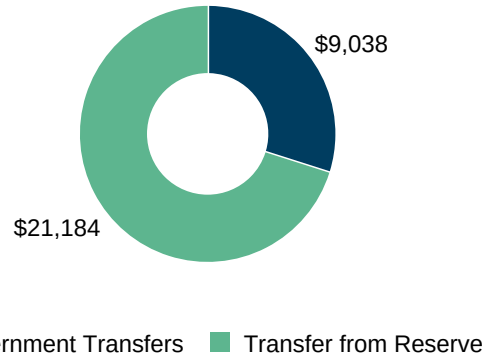
Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01493: East Riverbank Stabilization	235.0	238.0	242.0	248.0	253.0
P.01619: Storm Sewer Trunk And Collection	14,294.0	14,070.0	9,747.0	13,356.0	10,062.0
P.01621: Storm Sewer Pond Preservation	667.0	718.0	775.0	837.0	905.0
Total	**15,196.0**	**15,026.0**	**10,764.0**	**14,441.0**	**11,220.0**

The 2022-2023 Storm Water Management Capital Investment includes three funded projects totaling $15,196.0 for 2022 and $15,026.0 for 2023 to address the condition of the City's storm water assets.

This entire investment is geared towards the maintenance and replacement of existing assets along with a continued monitoring, inspection and assessment of the storm water infrastructure.

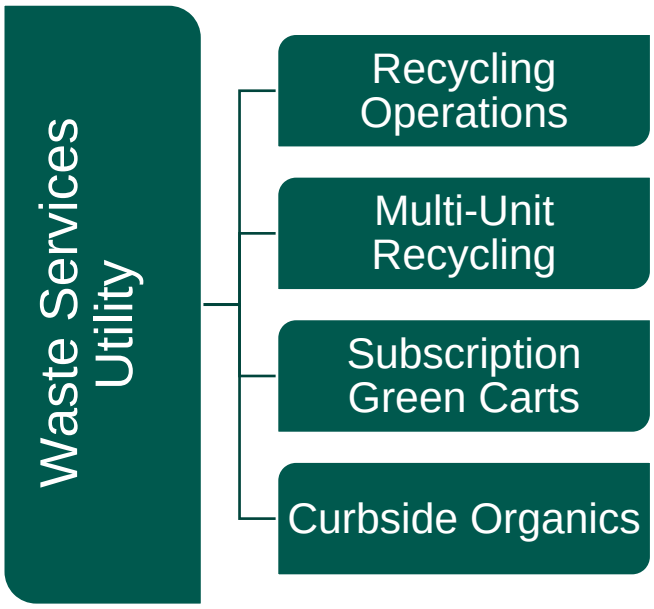
Funding for the 2022-2023 Capital Investment includes funds from the Federal Disaster Mitigation & Adaptation Fund in the amounts of $3,823.0 in 2022 and $2,991.0 in 2023. Additional external funding includes combined Federal and Provincial funding from the Investing in Canada Infrastructure program in the amounts of $498.0 in 2022 and $1,725.0 in 2023.

2022-2023 Capital Budget by Funding Source



Waste Services Utility

Overview



The purpose of the Waste Services Utility is to provide cost-effective, convenient, affordable, and efficient waste diversion programs that protect the asset life span of the Saskatoon Regional Waste Management Facility (Landfill).

Waste Services includes contracted recycling collections and City-provided composting programs. A third party has been contracted to provide bi-weekly recycling curbside service to all residential properties receiving black-cart garbage collections, as well as multi-unit residences having commercial waste bins. Both recycling collections programs offer convenient single-stream recycling (no sorting required).

The Green Cart Organics program provides seasonal curbside collection of yard and food waste to residents interested in subscribing. Waste diversion is anticipated to increase and a culture of recycling created as a result of convenient and affordable collection services, along with a wide range of regular education and awareness activities. The City, its third party contractors, and other community partners all work together to promote waste diversion toward the Performance Target of 70% diversion in 2023.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Recycling Collection	Single Family Curbside	Biweekly collection year round		
	Multi-Unit	Collections occur at least biweekly		
Organics Collection	Single Family Curbside	Bi-weekly collection from May to October		Bi-weekly collection year-round
Waste and Recycling Education	Online Collection Calendar, App, Waste Wizard, and Game (with info)	Available to all residents online		
	Rolling Education Unit	30 events	32 events	34 events

	Recycling Cart Blitz	3,200 households		
	Educational materials for Multi-units	30,000 brochures delivered		
	Communications Campaigns	billboards, media outreach, social media, videos, website		
	School education at Recycling Facilities	85 class tours	90 class tours	95 class tours
	Newcomer Workshops	40 workshops		
Glass Recycling	Depot glass recycling	4 SARCAN depots collect household glass	To be determined	

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(11,633.9)	(11,080.6)	(11,995.2)	(12,414.4)	(419.2)	3.5%	(17,694.4)	(5,280.0)	42.5%
Total Revenues	**(11,633.9)**	**(11,080.6)**	**(11,995.2)**	**(12,414.4)**	**(419.2)**	**3.5%**	**(17,694.4)**	**(5,280.0)**	**42.5%**
Gross Expenses									
Wages and Benefits	469.6	866.9	922.2	899.6	(22.6)	(2.5%)	2,296.6	1,397.0	155.3%
Contracted and General Services	8,386.9	8,898.4	9,157.2	9,368.5	211.3	2.3%	12,205.2	2,836.7	30.3%
Heating, Lighting, Power, Water and Telephone	-	-	-	-	-	-	5.0	5.0	-
Material, Goods and Supplies	33.2	57.6	57.6	57.6	-	-	231.9	174.3	302.6%
Cost Recoveries	-	-	-	-	-	-	-	-	-
Transfers to Reserves	1,831.4	596.3	155.4	502.4	347.0	223.3%	1,199.3	696.9	138.7%
Contributions to Capital	-	-	-	-	-	-	4.5	4.5	-
Transfers to Other Operating	913.3	661.9	1,703.3	1,586.8	(116.5)	(6.8%)	1,752.4	165.6	10.4%
Finance Charges	(0.5)	(0.5)	(0.5)	(0.5)	-	-	(0.5)	-	-
Total Gross Expenditure	**11,633.9**	**11,080.6**	**11,995.2**	**12,414.4**	**419.2**	**3.5%**	**17,694.4**	**5,280.0**	**42.5%**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:
2020 resulted in a favourable variance of $1,235.1. Revenues had a $400.3 positive variance from budget due to growth in the Recycling and Leaves and Grass programs as well as increased funding of $153.0 from Multi Material Stewardship Western. In addition to increased revenues, savings were also noted in areas such as staff compensation, vehicle and equipment expenses, advertising, and contractor costs. Year-end positive variances were transferred to the Recycling Stabilization and Waste Minimization Reserve.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	4.75	4.75	-	24.85	20.10

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
Other	(419.2)	(5,280.0)	(5,699.2)
Total Revenue Change	(419.2)	(5,280.0)	(5,699.2)
Expenditure Changes:			
Inflation & Transfer	241.8	4,235.4	4,477.2
Growth	177.4	1,044.6	1,222.0
Total Expenditure Change	419.2	5,280.0	5,699.2
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

Revenue Change:

A revenue increase of $419.2 has been included to reflect growth in the Single Family Curbside Recycling and Leaves and Grass programs. This increase also includes an adjustment for growth in the number of households and which in turn increases funding from Multi Material Stewardship Western.

Growth:

An increase of $177.4 has been included to reflect the growth of the Leaves and Grass Program. This increase is comprised of reductions in expenses for contract costs, advertising, and equipment maintenance, offset by a reduction in funds transferred from other operating programs.

Capital Contribution:

An increased contribution to the Waste Minimization Reserve of $400.0 is included which represents surplus Multi Material Stewardship Western funding. This increase is offset by a reduction in contributions to the Automated Garbage Container Replacement Reserve of $52.0 based on fewer estimated green bin purchases required for the final year of the subscription Leaves and Grass program.

Other Significant Item(s):

An increase of $253.7 has been included to account for increased recycling collection and processing costs. Staff compensation in the recycling programs results in increases of $97.3 based on collective agreements but offset by a reduction of $119.9 in temporary staffing for the Leaves and Grass program based on historical actuals.

2023 Changes

Revenue Change:
Overall revenue increases by $5,280.0. This increase is primarily attributed to $5,886.7 in new utility revenue from City-wide Curbside organics, in addition to growth in Multi Unit Residential of $88.5 and $94.8 in Single Family Curbside Recycling programs. A revenue reduction of $790.0 has been included to reflect revenues lost from the subscription Leaves and Grass program with the implementation of City-wide Curbside Organics.

Growth:
A total of $1,044.6 is included for 12.9 new FTEs required to implement the City-wide Curbside Organics program.

Capital Contribution:
With the implementation of City-wide Curbside Organics in 2023, Multi Material Stewardship Western funding previously allocated to the Leaves and Grass program is no longer required. This results in a $300.0 increase in the transfer to the Waste Minimization Reserve. Contributions to the Automated Garbage Container Replacement Reserve increase by $396.2 in 2023 due to the launch of City-wide Curbside Organics and elimination of the Leaves and Grass subscription program.

Other Significant Item(s):
The most significant item is the implementation of City-wide Curbside Organics. This includes $5,886.7 added for growth-related costs, inflationary expenses, and the transfer of operating costs from garbage collections. Operating costs include salaries, processing costs, vehicle rentals and maintenance, and administrative costs. The costs of City-wide Curbside Organics also include 21.75 FTE's which includes transfers from other service lines (8.85 FTEs) as well as new FTEs (12.9 FTEs) funded through utility revenues. The FTEs required to implement City-wide Curbside Organics include: Utility Collections Operators (11.5 FTEs), Utility Containers (2.0 FTEs), Utility Containers Special Services (2.0 FTEs), Labourer (1.75 FTEs), Supervisor IV (1.0 FTE), Environmental Protection Officer (1.0 FTE), Environmental Coordinator (1.0 FTE), Project Engineer (0.5 FTE), and an Environmental Operations Superintendent – Organics (1.0 FTE).

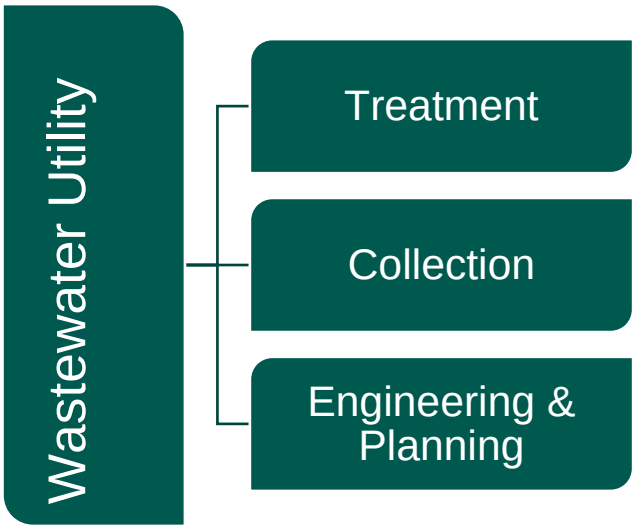
Other significant items in this service line include the elimination of the Leaves and Grass subscription program, which results in a reduction of expenses by $790.0. This reduction is offset by an increase of $183.3 in the recycling program budgets attributed primarily to recycling service contract costs.

Summary of Capital Investments

There are no capital investments for the Waste Services Utility.

Wastewater Utility

Overview



The purpose of the Wastewater Utility is to provide for the operation and maintenance of the City's wastewater treatment plant including the wastewater collection system and remote pumping facilities, the handling and disposal of solids resulting from the treatment process and to provide related engineering and planning services.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Service Interruptions	Enquiries	24 hour per day emergency telephone service.		
	Response	To provide alternate service after 8 hours disruption. (i.e. set up a bypass and pumping shift)		
		To provide a residential emergency sewer connection cleaning service between 07:30 hours and 23:30 hours.		
		To respond to residential connection blockages within 8 business hours of report.		
Asset Management	Sanitary Sewer Mains	To provide regular cleaning and repairs to the sanitary sewage collection system to maintain it in a free-flowing condition for the protection of community health and property.		
		At current funding levels the backlog of Poor and Very Poor mains will be addressed by the year 2022. Based on this planned expenditure service level there is no funding gap present.		
	Sanitary Sewer Connections	To provide repairs to the sanitary sewer service connections to maintain free flowing sewage drainage from all properties.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(50.7)	(114.0)	(115.1)	(115.1)	-	-	(116.3)	(1.2)	1.0%
User Fees	(74,535.8)	(79,286.0)	(78,673.4)	(79,770.1)	(1,096.7)	1.4%	(82,129.7)	(2,359.6)	3.0%
Total Revenues	**(74,586.5)**	**(79,400.0)**	**(78,788.5)**	**(79,885.2)**	**(1,096.7)**	**1.4%**	**(82,246.0)**	**(2,360.8)**	**3.0%**
Gross Expenses									
Other Expenses	-	-	-	840.0	840.0	-	1,093.8	253.8	30.2%
Wages and Benefits	9,228.9	10,941.1	11,186.2	11,525.5	339.3	3.0%	11,847.5	322.0	2.8%
Contracted and General Services	9,487.1	10,651.5	10,296.3	11,230.1	933.8	9.1%	11,524.7	294.6	2.6%
Heating, Lighting, Power, Water and Telephone	2,951.5	3,149.7	3,012.7	3,550.3	537.6	17.8%	3,630.2	79.9	2.3%
Material, Goods and Supplies	696.6	1,530.6	1,444.7	1,507.4	62.7	4.3%	1,466.9	(40.5)	(2.7%)
Donations, Grants and Subsidies	4,853.0	4,853.0	5,009.0	4,943.1	(65.9)	(1.3%)	5,081.8	138.7	2.8%
Cost Recoveries	(323.4)	(322.5)	(333.4)	(333.4)	-	-	(333.4)	-	-
Transfers to Reserves	42,063.0	42,966.9	41,008.7	41,459.1	450.4	1.1%	44,090.9	2,631.8	6.3%
Contributions to Capital	-	-	-	524.6	524.6	-	524.6	-	-
Finance Charges	5,629.7	5,629.7	7,164.3	4,638.5	(2,525.8)	(35.3%)	3,319.0	(1,319.5)	(28.4%)
Total Gross Expenditure	**74,586.5**	**79,400.0**	**78,788.5**	**79,885.2**	**1,096.7**	**1.4%**	**82,246.0**	**2,360.8**	**3.0%**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:
2020 resulted in a $2,371.2 positive variance from budget. Metered revenues had an unfavorable variance of $1,377.5 as volumetric sales were lower than expected due to both the pandemic and conservation. Infrastructure Levy revenue was $3,196.1 under budget but this was partially offset by a positive variance in the Water Utility. Operational savings were realized in staffing compensation due to unfilled vacancies, delays in seasonal staff returning and training expense, chemicals, equipment and facility maintenance. The Wastewater Utility's positive variance was transferred to its stabilization reserve.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	112.11	114.91	2.80	118.21	3.30

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
COVID-19 Impacts	(534.5)	-	(534.5)
Other	(562.2)	(2,360.8)	(2,923.0)
Total Revenue Change	(1,096.7)	(2,360.8)	(3,457.5)
Expenditure Changes:			
Inflation & Transfer	(156.2)	2,062.6	1,906.4
Growth	718.4	298.2	1,016.6
COVID-19 Impacts	534.5	-	534.5
Total Expenditure Change	1,096.7	2,360.8	3,457.5
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

Covid-19 Revenue Impact:
The 2022 COVID-19 impact includes the addition of $534.5 of metered revenues that was removed from the 2021 Budget due to lower volume sales caused by the Pandemic.

Revenue Change:
The 2022 operating budget reflects the 2022 water rate increase necessary to maintain operations and fund capital projects related to water quality, infrastructure requirements and regulatory matters. The metered revenue increase of $521.7 includes revenues realized by a rate increase. Other major revenue changes include a $20.0 increase in commercial surcharges due to rate increases, and a $20.5 increase in direct dumping charges also due to rate increases.

Growth:
An increase of $260.0 in staff compensation includes the addition of a Relief Operator (1.0 FTE) to provide coverage for absences and operate remote sites, a Training Administrator (0.5 FTE) to manage Water and Sewer Operations staff development per certification requirements, an Operations Superintendent (0.8 FTE) to maintain best practices for staff to management ratios, and an Environmental Specialist - Ecosystems (0.5 FTE) to implement the Wetland Policy and provide support on management of natural, naturalized and green areas. Other costs include increases for special services of $138.2, increases required for lift station controls upgrades of $40.0, increases in software costs of $40.0, increases for chemicals of $25.0 and increases in maintenance costs of $390.7. Offsetting growth reductions include lower Grants-in-Lieu of $155.9, Return on Investment of $32.5 and Transfers to Reserves of $130.1.

Covid-19 Expense:
COVID-19 costs removed from the 2021 budget and added back into the 2022 budget include training of $27.0, GIL of $19.2, ROI of $53.5, and transfer to reserves of $434.8.

Capital Contribution:
Reserve inflationary transfers include a $273.1 decrease in contribution to the Wastewater Supply Replacement Reserve, a $889.9 increase in the supplemental contribution to the Wastewater Capital Reserve, and a $153.5 reduction in contribution to the Infrastructure Reserve – Water and Sewer.

Other Significant Item(s):
An estimated inflationary increase of $130.9 has been included in staff compensation based on collective agreements. Other increases include $332.0 for electricity, $45.8 for licenses and insurance, $155.0 for special services, $78.4 for career path training, $33.4 for additional expenses related to the operation of the collection system, $186.0 for Return on Investment and $70.8 for Grants-in-Lieu of Taxes. Debt related charges have decreased by $1,685.8 due to reduced borrowing to support the capital plan.

Included in the Wastewater budget are expenditures that form an important source of revenue to the City's tax supported operating budget. The Wastewater Utilities 2022 budget includes the following: $307.5 (Admin Recovery), $4,943.1 (Grant-in-Lieu), and $4,919.6 (Return on Investment). In the 2022 budget, Wastewater's total contribution to the City is $10,170.2.

The ROI from both the Water and Wastewater Utilities which will consist of 10% of metered revenues for both utilities (includes the Infrastructure Levy) less a $6 million allocation to Building Better Roads.

2023 Changes

Revenue Change:
The 2023 operating budget reflects the 2023 water rate increase necessary to maintain operations and fund capital projects related to water quality, infrastructure requirements and regulatory matters. The metered revenue increase of $1,540.7 and a $765.3 increase in Infrastructure Levy are both due to a rate increase and growth in the number of billed meters. Other major revenue increases include commercial surcharges and direct dumping charges of $53.6.

Growth:
An increase of $320.1 in staff compensation includes the addition of an Operations Coordinator (1.0 FTE) to coordinate work of Plant Operators while reducing overtime and providing a career path, a Senior Project Management Engineer (1.0 FTE) to manage the increasing small to medium sized projects for the wastewater treatment plant, an Operations Superintendent (0.3 FTE) to maintain best practices for staff to management ratios, an Operations Assistant III (0.7 FTE) to organize, plan and schedule work effectively and provide support for the EAM implementation, and a Performance Improvement Coordinator (0.3 FTE) to ensure processes and systems meet guidelines, regulations and Acts. Growth in Grants-in-Lieu of $22.8 and Return on Investment of $25.3 are offset by savings in equipment maintenance of $30.0 and computer expenses of $40.0

Capital Contribution:
Inflationary reserve transfers include a $130.5 increase in contribution to the Wastewater Supply Replacement Reserve, a $1,505.4 increase in the supplemental contribution to the Wastewater Capital Reserve and a $765.3 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

Other Significant Item(s):
Inflationary increases include $40.6 for electricity, $66.7 for special services, $82.0 for career path training, $51.7 additional expenses related to operation of the collection system, $79.0 for licensing and insurance, $95.3 for increased maintenance expenses, $205.3 for Return on Investment and $115.9 for Grants-in-Lieu of Taxes. Debt related charges have increased by $1,065.7 due to increased borrowing to support the capital plan.

Included in the Wastewater budget are expenditures that form an important source of revenue to the City's tax supported operating budget. The Water Utilities 2023 budget includes the following: $307.5 (Admin Recovery), $5,081.8 (Grant-in-Lieu), and $5,150.2 (Return on Investment). In the 2023 budget, Water's total contribution to the City is $10,539.5.

The ROI from both the Water and Wastewater Utilities will consist of 10% of metered revenues for both utilities (includes the Infrastructure Levy) less a $6 million allocation to Building Better Roads.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00687: WW - Asset Replacement	1,391.0	2,795.0	745.0	1,341.0	2,588.0
P.01243: WW - Lift Station Upgrades	1,500.0	1,515.0	1,530.0	1,545.0	1,576.0
P.01616: Waste Water Collection	6,227.0	6,382.0	6,541.0	6,705.0	6,872.0
P.01618: Sanitary Sewer Trunks	1,578.0	1,380.0	1,415.0	1,449.0	1,484.0
P.02230: WW-Infrastructure Upgrades	2,500.0	2,525.0	2,550.0	2,576.0	2,627.0
P.02274: WW-Liq. Handling Train Facilities Upgd	-	-	-	-	7,223.0
P.02554: WW-Scada Upgrade	-	-	-	2,061.0	-
P.02580: WW-Digester Cleaning Facility	-	-	-	479.0	7,035.0
P.02582: WW-Pep Forcemain/Influent Channel Insp	2,000.0	-	-	-	-
P.02585: WW-Bioreactor Expansion	11,043.0	-	-	-	-
P.02592: WW-N40 Forcemain	7,686.0	10,100.0	10,201.0	-	-
P.10008: WW - Cogeneration Study	-	-	-	206.0	-
Total	**33,925.0**	**24,697.0**	**22,982.0**	**16,362.0**	**29,405.0**

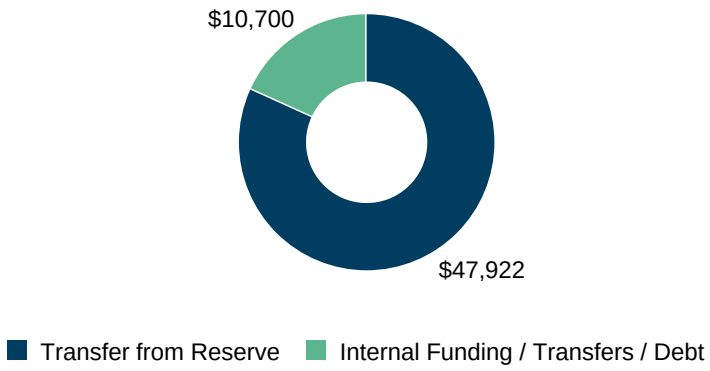
The 2022-2023 Wastewater Utility Capital Investment includes 8 capital expansion and replacement/rehabilitation projects totaling $33,925.0 in 2022 and 6 totaling $24,697.0 in 2023.

The asset replacement project totaling $4,186.0 is comprised of 5 components with major replacements consisting of digester pumps, process components and electrical for $3,100.0, primary basins for $626.0, Heat/Admin Building for $197.0.

The growth and capital expansion projects for the Wastewater Utility total $38,869.0. Major capital investments include $3,015.0 for lift station upgrades, $17,556.0 for North 40 Forcemain, $5,025.0 for infrastructure upgrades, and $10,203.0 for a bioreactor expansion.

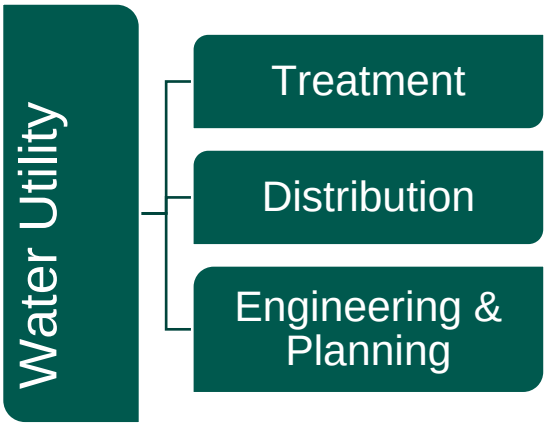
The program for the rehabilitation and replacement of the wastewater collection system has been identified at $15,567.0, funded from the Infrastructure Replacement Reserve – Water and Wastewater.

2022-2023 Capital Budget by Funding Source



Water Utility

Overview



The purpose of the Water Utility is to provide for the operation and maintenance of the City's water treatment plant, and the water distribution system including reservoirs, the testing and maintenance of water meters, and related engineering and planning services.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Service Interruptions	Notification	Any disruption in the system will result in a Drinking Water Advisory (DWA) and lab testing before the advisory can be lifted.		
	Response	Alternative water supply is provided to those affected within 8 hours if the issue remains unresolved		
		Water will be restored in 1-2 days except for extenuating cases.		
Saskatoon Fire Department Requirements	Pressure	American Water Works Association (AWWA) pressure recommendations are maintained when the hydrants are in operation.		
	Winter Inspections	100% of Hydrants are inspected		
	Summer Inspections	50% of Hydrants are inspected		
Lead Service Lines	Replacement	All lead service lines in water distribution system will be replaced by 2027.		
Water Standards	Water Standards	Saskatoon currently meets or exceeds provincial and federal water quality standards. A copy of the standards can be found on Saskatchewan Water Security Agency's website.		
	Enquiries	80% of water quality enquiries are addressed over the phone. If an enquiry is not resolved over the		

		phone, a home visit will be arranged to test the water within 48 hours. A sample is collected and tested within 48 hours to ensure water is safe for consumption.
	Pressure and Flow	Adequate water pressure and flow for home and business use is maintained in periods of peak demand.
Environmental Standards	Water Conservation	Water conservation initiatives are made available to engage the public through communications on the website, YouTube Videos, conservation education and water week awareness.
Asset Management	Water Main Replacement	With current approved funding levels for water main replacement, the number of water mains in poor condition is getting smaller over time. Water main replacement is prioritized based on capacity (volume of water), the number of people serviced and the number of historic breaks (last 25 years), the number of recent breaks (last 5 years), as well as optimizing the use of our resources by working with Roadways and Operations and other service areas.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(76.0)	(170.0)	(171.7)	(171.7)	-	-	(173.4)	(1.7)	1.0%
User Fees	(95,824.7)	(97,161.7)	(96,549.9)	(99,425.4)	(2,875.5)	3.0%	(103,088.2)	(3,662.8)	3.7%
Total Revenues	**(95,900.8)**	**(97,331.7)**	**(96,721.6)**	**(99,597.1)**	**(2,875.5)**	**3.0%**	**(103,261.6)**	**(3,664.5)**	**3.7%**
Gross Expenses									
Other Expenses	-	-	-	195.0	195.0	-	1,405.0	1,210.0	620.5%
Wages and Benefits	13,061.8	14,640.7	15,295.9	16,118.7	822.8	5.4%	16,567.5	448.8	2.8%
Contracted and General Services	11,479.1	13,042.6	12,951.5	14,143.7	1,192.2	9.2%	14,816.4	672.7	4.8%
Heating, Lighting, Power, Water and Telephone	4,022.9	4,656.3	4,405.2	4,322.0	(83.2)	(1.9%)	4,522.8	200.8	4.6%
Material, Goods and Supplies	4,298.4	5,290.3	5,300.6	5,471.4	170.8	3.2%	5,661.3	189.9	3.5%
Donations, Grants and Subsidies	7,307.1	7,307.1	7,230.8	7,400.1	169.3	2.3%	7,679.6	279.5	3.8%
Cost Recoveries	(1,136.8)	(1,028.1)	(1,028.1)	(1,028.1)	-	-	(1,028.1)	-	-
Transfers to Reserves	48,617.7	45,172.3	40,364.6	44,838.0	4,473.4	11.1%	45,897.0	1,059.0	2.4%
Contributions to Capital	-	-	-	672.8	672.8	-	672.8	-	-
Finance Charges	8,250.5	8,250.5	12,201.1	7,463.5	(4,737.6)	(38.8%)	7,067.3	(396.2)	(5.3%)
Total Gross Expenditure	**95,900.8**	**97,331.7**	**96,721.6**	**99,597.1**	**2,875.5**	**3.0%**	**103,261.6**	**3,664.5**	**3.7%**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:
2020 resulted in a $2,110.8 favorable variance from budget. Metered revenues had an unfavorable variance of $2,698.1 as volumetric sales were 5.62% lower than expected due to both the Pandemic and conservation. Infrastructure Levy revenue was $1,413.6 over budget but this was offset by a negative variance in the Wastewater Utility. Operational savings were realized in staffing compensation due to unfilled vacancies, delays in seasonal staff returning and lower than usual water main breaks. Other significant savings include less than usual electrical pumping and chemical costs, as well savings in training expense, equipment rentals, equipment maintenance and building maintenance. The Water Utility variance was balanced by a transfer to the stabilization reserve.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	154.97	159.97	5.00	164.17	4.20

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
COVID-19 Impacts	(924.8)	-	(924.8)
Other	(1,950.7)	(3,664.5)	(5,615.2)
Total Revenue Change	(2,875.5)	(3,664.5)	(6,540.0)
Expenditure Changes:			
Inflation & Transfer	1,018.7	3,141.7	4,160.4
Growth	932.0	522.8	1,454.8
COVID-19 Impacts	924.8	-	924.8
Total Expenditure Change	2,875.5	3,664.5	6,540.0
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

COVID-19 Revenue Impact:
The 2022 COVID-19 impact includes the addition of $924.8 of metered revenues that was removed from the 2021 budget due to lower volume sales caused by the Pandemic.

Revenue Change:
The 2022 operating budget reflects the 2022 water rate increase necessary to maintain operations and fund capital projects related to water quality, infrastructure requirements and regulatory matters. A total overall revenue increase of $1,950.7 includes revenues realized by a rate increase and offset by a reduction in the estimated volume of water sold.

The 2022 estimated yearly water consumption of 34.0 million cubic meters is consistent with the recent demand levels which have shown decreased consumption due to conservation. Increased demand resulting from population increases have been more than offset by conservation measures.

Growth:

An increase of $529.6 includes staff compensation for the addition of an Apprentice Mechanic (1.0 FTE) to provide a career path opportunity and assist with expanding maintenance requirements, a Training Administrator (0.5 FTE) to manage Water and Sewer Operations staff development per certification requirements, a Water System Operator (1.0 FTE) to meet changed regulatory requirements for sampling to lift Drinking Water Advisories, a Project Engineer (1.0 FTE) to support project management execution of the capital plan, an Operations Superintendent (1.0 FTE) to maintain best practices for staff to management ratios, and an Environmental Specialist (Ecosystems) (0.5 FTE) to implement the Wetland Policy and support on management of natural, naturalized and green areas. Other growth related costs include water plant security costs of $436.0, increased maintenance and materials costs including materials for the water plant and meter shop of $229.9, and $117.6 for the new water conservation operating budget. These increases are partially offset by growth related savings in electrical pumping costs of $182.3, transfer to reserves of $94.2, as well a reduction in grants-in-lieu of $28.0 and Return on Investment of $40.6 due to reduced sales volumes.

COVID-19 Expense Impact:

Increased costs that were removed from the 2021 and added back to the 2022 budget due to the Pandemic include Transfers to Reserve of $731.0, Return on Investment of $92.5, Grants-in-lieu of $62.3, and training of $39.0.

Capital Contribution:

As per policy, inflationary caused reserve transfers include a $390.5 decrease in contribution to the Water Supply Replacement Reserve, a $3,755.8 increase in the supplemental contribution to the Water Capital Reserve, and a $856.5 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

Other Significant Item(s):

An estimated inflationary increase of $352.0 has been included in staff compensation based on collective agreements. Inflationary increases related to a rate increase include Return on Investment of $235.7, and $135.0 for Grants-in-Lieu of Taxes. Other increases include $93.9 for electricity for pumping, high lift UV and reservoirs, $240.6 for special services, $69.0 for career path training as well as $175.5 additional expenses related to operation of the distribution system. In addition, the 2022 debt related charges have decreased by $4,542.6 due to reduced borrowing to support the capital plan.

Included in Water budget are expenditures that form an important source of revenue to the City's tax supported operating budget. The Water Utilities 2022 budget includes the following: $639.1 (Admin Recovery), $7,400.1 (Grant-in-Lieu), and $6,778.1 (Return on Investment). In the 2022 budget, Water's total contribution to the City is $14,817.3

The ROI from both the Water and Wastewater Utilities consists of 10% of metered revenues for both utilities (includes the Infrastructure Levy) less a $6,000.0 allocation to Building Better Roads.

2023 Changes

Revenue Change:

The 2023 operating budget includes an overall revenue increase of $3,664.5 largely from a water rate increase necessary to maintain operations and fund capital projects related to water quality, infrastructure requirements and regulatory matters. The 2023 estimated yearly water consumption of 34.0 million cubic meters is consistent with the recent demand levels indicating no required increase in consumption for the upcoming year. Increased demand resulting from population increases have largely been offset by conservation measures.

Growth:

An overall growth increase of $522.8 includes an increase of $446.4 in staff compensation for the addition of a Senior Project Management Engineer (1.0 FTE) to manage the increasing small to medium sized projects for the water treatment plant, an Operations Coordinator (1.0 FTE) to coordinate work of Plant Operators while reducing overtime and providing a career path, an Operations Assistant III (1.0 FTE) to organize, plan and schedule work effectively and provide support for the EAM implementation, an Operations Superintendent (0.6 FTE) to maintain best practices for staff to management ratios and a Performance Improvement Coordinator (0.6 FTE) to ensure processes and systems meet guidelines, regulations and Acts. Other growth impacts include increases to Return on Investment of $26.6 and Grants-in-lieu of $23.9, both due to increased sales revenues.

Capital Contribution:

As per policy, reserve transfers include a $235.6 increase in contribution to the Water Supply Replacement Reserve, a $96.8 decrease in the supplemental contribution to the Water Capital Reserve and a $554.2 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

Other Significant Item(s):

Inflationary increases include $190.4 for electricity for pumping, high lift UV and reservoirs, $471.5 for special services, $84.0 for career path training as well as $212.7 for additional expenses related to the operation of the distribution system. Sales related inflationary expense increases include $339.4 for Return on Investment and $255.6 for Grants-in-Lieu of Taxes. In addition, the 2023 debt related charges have increased by $813.8 due to increased borrowing to support the capital plan.

Included in Water budget are expenditures that form an important source of revenue to the City's tax supported operating budget. The Water Utilities 2023 budget includes the following: $639.1 (Admin Recovery), $7,679.6 (Grant-in-Lieu), and $7,144.1 (Return on Investment). In the 2023 budget, Water's total contribution to the City is $15,462.8.

The ROI from both the Water and Wastewater Utilities will consist of 10% of metered revenues for both utilities (includes the Infrastructure Levy) less a $6,000.0 allocation to Building Better Roads.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01054: WTR - Asset Replacement	1,750.0	2,476.0	2,331.0	1,338.0	589.0
P.01615: Water Distribution	20,520.0	21,334.0	21,866.0	22,414.0	22,974.0
P.01617: Primary Water Mains	2,259.0	2,298.0	2,354.0	2,412.0	2,473.0
P.02197: WTR - Water & Energy Conserv Initiatives	190.0	190.0	190.0	190.0	190.0
P.02214: WTR - Water System Assessment	200.0	-	-	206.0	-
P.02263: WTR - Watershed Mgmt And Assessment Prog	260.0	260.0	260.0	260.0	260.0
P.02278: WTR-Sand Separator Building	-	-	-	-	1,051.0
P.02287: WTR-42nd St Reservoir Generator & Pump	2,500.0	2,020.0	-	-	-
P.02561: WTR - Infrastructure Upgrades	5,000.0	5,050.0	5,101.0	5,152.0	5,255.0
P.02572: WTR - Engineered Wtr Drawings	300.0	203.0	128.0	129.0	53.0
P.02573: WTR - Roof Repair	-	303.0	-	-	-
P.02593: WTR- New Water Treatment Plant	200.0	404.0	-	-	-
P.10003: WTR Laboratory Upgrade & Expansion	100.0	51.0	51.0	52.0	-
P.10004: Energy Management Program	150.0	51.0	51.0	52.0	-
P.10005: WTR Quality Management Program	150.0	202.0	204.0	206.0	-
P.10006: WTR Capital Development Expansion Plan	7,585.0	16,650.0	12,496.0	24,727.0	25,222.0
P.10007: WTR Raw Water Monitoring Program	-	505.0	4,590.0	52.0	-
Total	**41,164.0**	**51,997.0**	**49,622.0**	**57,190.0**	**58,067.0**

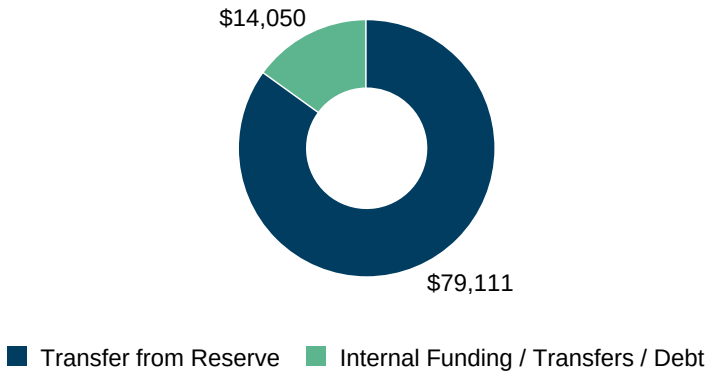
The 2022-2023 Water Utility Capital Investment includes 14 capital expansion and replacement/rehabilitation projects for a total of $41,164.0 in 2022 and 15 totaling $51,997.0 in 2023.

The asset replacement project, at $4,226.0, is comprised of eight components with major replacements including $1,000.0 for Electrical and Mechanical Replacement and $905.0 for Facility Repairs and Replacements and $758.0 for the 42nd St Reservoir/Pump Station.

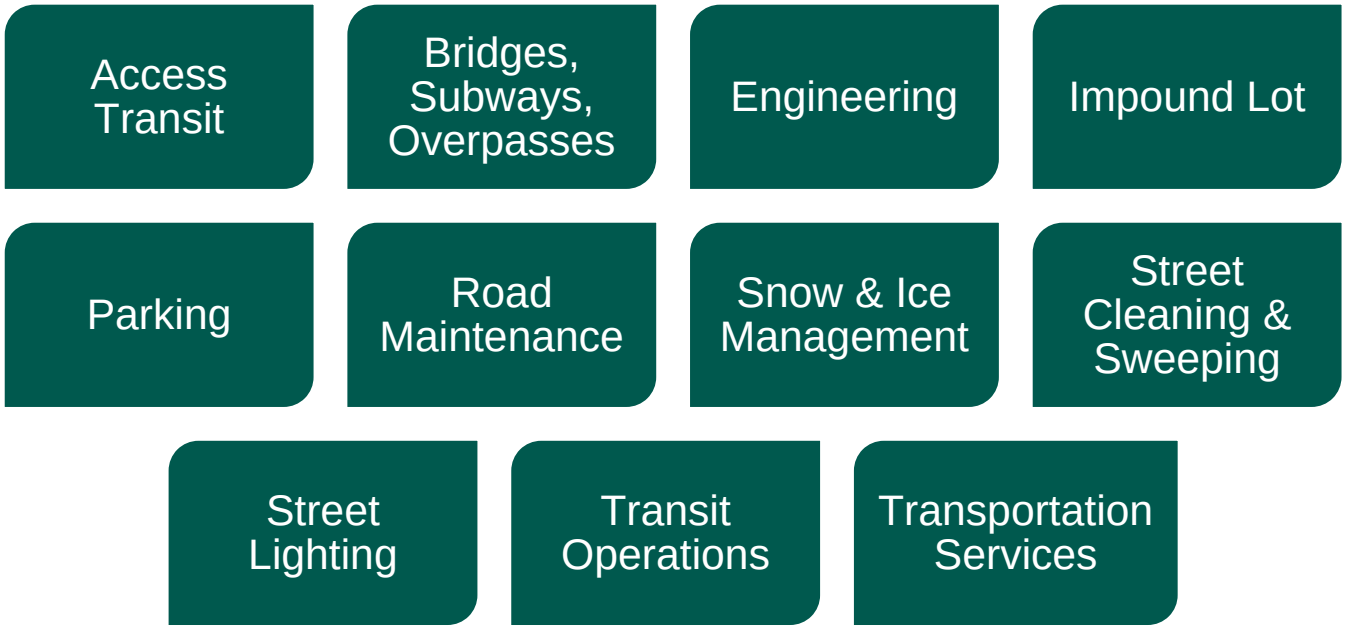
The growth and capital expansion projects for the Water Utility total $42,524.0. Major capital investments include $4,520.0 for 42nd St Reservoir Generator and Pump, $22,830.0 for Capital Development Expansion Plan, and $10,050.0 for Infrastructure Upgrades.

The program for the rehabilitation and replacement of the water distribution system has been identified at $46,411.0, funded from the Infrastructure Replacement Reserve – Water and Wastewater.

2022-2023 Capital Budget by Funding Source



The Transportation Business Line is a collection of various transportation related services. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Transportation Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
MOVING AROUND A city on the move

Priorities
Transportation
How citizens move around the city in a rapidly changing world is a challenge as the city continues to grow and respond to evolving environmental policies and regulations and new, emerging, and disruptive technologies.
City Council is implementing transportation and mobility plans and strategies that will service our city for the next decades. Putting
Customer-Centric Service Delivery
The City works as One City committed to the safety, well-being, and sustainability of the community. We recognize the diverse and changing needs of the community and strive to consistently deliver exceptional and equitable public services.
People and Culture
At the City of Saskatoon, we value each other, by together creating a safe, respectful, inclusive, and high-performing workplace. We are committed to making a difference at work and in the community, by living our corporate values.
Quality of Life and Public Safety
The City works in collaboration with community partners to ensure the collective safety and wellbeing of the public.
As well, residents have access to facilities and programs that promote active living, and enjoy the natural beauty and benefits of parks, trails, and the river valley that brings people together.
Downtown Development
Our Downtown is proudly urban with a prairie heart, where there is room to breathe, space to grow, and everyone belongs.
In partnership with residents, businesses, institutions, and organizations, we will accelerate the plan to create a dynamic, inclusive, safe, and welcoming place in ohtahynah – or heart of our city on Treaty 6 Territory and the homeland of the Metis. We will do this by facilitating more opportunities for homes, jobs, activities, and experiences and easier options to get around.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Transit Rides per Capita	≥ 62	33.7	35.3	16.74	Decline	Needs Improvement
KM of Cycling Specific Infrastructure	10% increase for a total of 188 kms by 2023	192 km	200 km	201.2 km	Improvement	On-Track

Annual Decrease in Traffic Collisions	≥ -5.0%	-11.50%	-8.40%	-41.70%	Improvement	On-Track

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Inadequate funding for critical assets (roads, sidewalks, bridges, transit fleet, etc.)	• Asset management plans are in place for most critical assets • Periodic reporting on the status of the asset management plan and reserve sufficiency • Preventive maintenance programs are in place to maximize asset life • Long term planning for civic operations in line with the Growth Plan is currently underway • Actively investigating alternative sources of funding for critical assets	• Prepare a funding plan for the Transit asset management plan • Enhance asset management plans to include infrastructure added due to growth • Prepare asset management plans for critical assets that are currently not addressed • Investigate the potential for reporting on “benefits realized” as a result of implementing asset management principles • Identify additional cost savings/efficiencies that could result from innovation	Moderate	Low
Failure to achieve Council-approved service levels	• Contingency plans and alternatives are in place for some civic services (e.g., contractors on stand-by) • Periodic reporting to City Council on current service levels and actual accomplishments • Spare fleet units are on hand for use in the event of breakdown	• Develop a plan to ensure support facilities grow with service growth • Improve employee engagement and retention through both technical and soft skills training • Work with HR to develop a plan to reduce absenteeism • Review and recalibrate in areas where service levels are exceeded	Moderate	Moderate

Contractor non-compliance with contract requirements	• Contract and project management processes have been strengthened • Multi-year contracts are used to achieve efficiencies and continuity • Contractor performance management tools are used to identify poor performance and take action	• Research alternatives that would allow the timing of capital procurement activities to be distributed more evenly over time • Improve consistency in the application of contract and project management processes • Explore broader use of contractor KPI's	Moderate	Moderate

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Access Transit	(1,044.6)	(1,185.3)	(1,089.8)	(1,059.2)	30.6	(2.8%)	(1,084.1)	(24.9)	2.4%
Bridges, Subways, Overpasses	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Impound Lot	(337.6)	(440.0)	(334.4)	(447.2)	(112.8)	33.7%	(453.7)	(6.5)	1.5%
Parking	(3,457.9)	(6,740.8)	(5,259.7)	(5,778.6)	(518.9)	9.9%	(6,729.5)	(950.9)	16.5%
Road Maintenance	(293.3)	(278.6)	(278.6)	(1,065.6)	(787.0)	282.5%	(1,065.6)	-	-
Snow & Ice Management	(559.2)	(554.7)	(554.7)	(554.7)	-	-	(554.7)	-	-
Street Cleaning & Sweeping	-	-	-	-	-	-	-	-	-
Street Lighting	(30.8)	(30.8)	(30.8)	(30.8)	-	-	(30.8)	-	-
Transit Operations	(8,080.2)	(14,757.6)	(8,950.9)	(9,408.7)	(457.8)	5.1%	(10,659.9)	(1,251.2)	13.3%
Transportation Services	(168.8)	(240.7)	(240.7)	(265.6)	(24.9)	10.3%	(248.5)	17.1	(6.4%)
Total Revenues	**(13,972.5)**	**(24,228.5)**	**(16,739.6)**	**(18,610.4)**	**(1,870.8)**	**11.2%**	**(20,826.8)**	**(2,216.4)**	**11.9%**
Gross Expenses									
Access Transit	5,093.7	6,101.7	6,351.0	6,673.1	322.1	5.1%	6,807.4	134.3	2.0%
Bridges, Subways, Overpasses	7,767.7	7,820.8	8,328.2	8,401.5	73.3	0.9%	8,466.7	65.2	0.8%
Engineering	672.0	757.4	764.8	866.4	101.6	13.3%	910.9	44.5	5.1%
Impound Lot	375.8	440.0	439.2	447.2	8.0	1.8%	453.7	6.5	1.5%
Parking	3,137.6	3,874.6	4,161.2	4,221.5	60.3	1.4%	4,256.8	35.3	0.8%
Road Maintenance	30,060.3	46,003.4	47,050.0	48,439.4	1,389.4	3.0%	49,847.5	1,408.1	2.9%
Snow & Ice Management	24,346.9	13,997.6	14,297.1	14,629.5	332.4	2.3%	14,920.0	290.5	2.0%
Street Cleaning & Sweeping	4,151.8	4,504.6	4,624.4	4,702.7	78.3	1.7%	4,772.8	70.1	1.5%
Street Lighting	7,338.4	7,485.4	6,970.2	7,720.7	750.5	10.8%	7,915.8	195.1	2.5%
Transit Operations	41,470.7	45,560.2	46,476.0	48,507.4	2,031.4	4.4%	49,375.4	868.0	1.8%
Transportation Services	8,402.3	7,874.6	7,998.1	8,321.2	323.1	4.0%	8,499.0	177.8	2.1%
Total Gross Expenses	**132,817.1**	**144,420.3**	**147,460.2**	**152,930.6**	**5,470.4**	**3.7%**	**156,226.0**	**3,295.4**	**2.2%**
Tax Support	**118,844.6**	**120,191.8**	**130,720.6**	**134,320.2**	**3,599.6**	**2.8%**	**135,399.2**	**1,079.0**	**0.8%**

Transportation

Summary of 2022-2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	641.14	647.14	6.00	652.14	5.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	130,720.6	134,320.2	
Revenue Changes:			
COVID-19 Impacts	(1,126.7)	(2,224.4)	(3,351.1)
Other	(744.1)	8.0	(736.1)
Total Revenue Change	(1,870.8)	(2,216.4)	(4,087.2)
Expenditure Changes:			
Inflation & Transfer	3,197.1	2,227.7	5,424.8
Growth	2,154.7	1,067.7	3,222.4
COVID-19 Impacts	118.6	-	118.6
Service Level Changes	-	-	-
Total Expenditure Change	5,470.4	3,295.4	8,765.8
Total Budget	**134,320.2**	**135,399.2**	

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
Access Transit	680.0	350.0	361.0	372.0	383.0
Bridges, Subways, Overpasses	8,486.0	6,304.0	1,650.0	10,285.0	60,280.0
Engineering	252.0	150.0	-	-	-
Parking	165.0	-	215.0	-	-
Road Maintenance	41,223.0	35,300.0	36,065.0	34,900.0	34,900.0
Snow & Ice Management	-	500.0	4,550.0	500.0	4,500.0
Transit Operations	12,027.0	47,558.0	71,465.0	77,029.0	51,334.0
Transportation Services	22,395.0	5,185.0	4,960.0	5,260.0	5,260.0
Total	85,228.0	95,347.0	119,266.0	128,346.0	156,657.0

Financing for Capital Investments

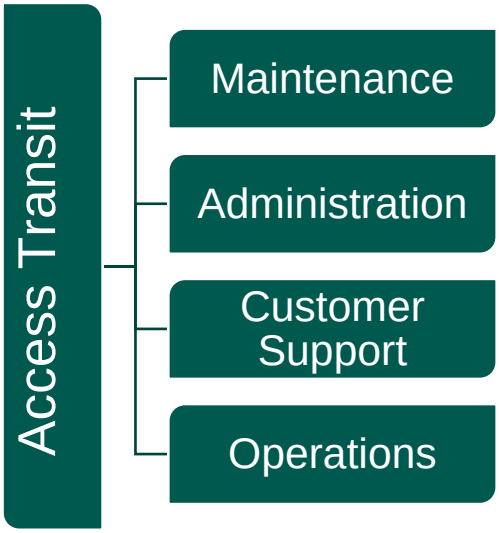
Funding Source	2022	2023	2024	2025	2026
Ministry of Highways	-	500.0	-	-	-
Province Of Sask	220.0	110.0	110.0	110.0	110.0
Investing in Canada Infrastr Program - Federal	4,000.0	18,200.0	27,920.0	29,960.0	19,920.0
Investing in Canada Infrastr Program - Provincial	3,333.0	15,165.0	23,264.0	24,964.0	16,599.0
Transfer from Reserves	52,501.0	47,787.0	42,791.0	51,686.0	45,617.0
Funding Plan Contribution	3,167.0	12,885.0	19,366.0	21,076.0	13,781.0
Unfunded	22,007.0	700.0	5,815.0	550.0	60,630.0
Total	85,228.0	95,347.0	119,266.0	128,346.0	156,657.0

Operating Budget Impacts of Capital Projects

	2022	2023	2024	2025	2026
Road Maintenance			20.0		
Transit Operations	-	-	75.0	-	-
Total	-	-	95.0	-	-

Access Transit

Overview



Access Transit provides demand response public transit service to our community of citizens with special needs. This service is provided as an accessible door to door service for persons with special needs who cannot use our fixed route service with safety and dignity. A fleet of 30 buses serve customers within the city limits of Saskatoon.

Access and conventional transit are working to integrate their services more to help define and build a Family of Services approach to public transportation. This model will provide all Saskatoon residents with improved, more spontaneous, and reliable public transportation service because people will have more options available to them.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Customer Service	Customer Care Line	Monday to Friday 9:00 a.m. to 4:00 p.m.		
Access Transit On Demand Trip	Booking Window	Book up to 7 days in advance. Goal of accomodating all requests made with 3 days notice	Book 3 days in advance. Goal of accomodating all requests made with 1 day's notice	
	Pick up Window	20 minutes		
	Ride Length	75 minutes	<=75 minutes	
	Denial Rate	SHRC indicates <1% (2019 YTD = 6.28%) 2020 Denial rate undetermined due to COVID.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Government Transfers	(934.6)	(937.0)	(937.0)	(934.6)	2.4	(0.3%)	(934.6)	-	-
User Fees	(110.1)	(248.3)	(152.8)	(124.6)	28.2	(18.5%)	(149.5)	(24.9)	20.0%
Total Revenues	**(1,044.6)**	**(1,185.3)**	**(1,089.8)**	**(1,059.2)**	**30.6**	**(2.8%)**	**(1,084.1)**	**(24.9)**	**2.4%**
Gross Expenses									
Wages and Benefits	3,932.2	4,513.9	4,708.8	4,879.8	171.0	3.6%	4,879.8	-	-
Contracted and General Services	602.6	829.6	863.2	996.3	133.1	15.4%	1,020.1	23.8	2.4%
Heating, Lighting, Power, Water and Telephone	18.0	28.3	29.3	29.9	0.6	2.0%	30.5	0.6	2.0%
Material, Goods and Supplies	253.1	442.2	447.6	465.0	17.4	3.9%	568.7	103.7	22.3%
Transfers to Reserves	287.7	287.7	302.1	302.1	-	-	308.3	6.2	2.1%
Finance Charges	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	**5,093.7**	**6,101.7**	**6,351.0**	**6,673.1**	**322.1**	**5.1%**	**6,807.4**	**134.3**	**2.0%**
Tax Support	**4,049.1**	**4,916.4**	**5,261.2**	**5,613.9**	**352.7**	**6.7%**	**5,723.3**	**109.4**	**1.9%**

2020 Actual Results:

In 2020, Access Transit had a $867.3 favorable variance from budget. This was primarily a result of lower demand for services from the COVID-19 pandemic creating savings in salaries as a result of deferred hiring and voluntary lay-offs, fuel and maintenance from less buses on the road, and less contracted taxi services. The cost savings were offset by a decrease in user fee revenue from the fare holiday and lower demand for service.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	54.90	54.90	-	54.90	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	5,261.2	5,613.9	
Revenue Changes:			
COVID-19 Impacts	30.6	(24.9)	5.7
Other	-	-	-
Total Revenue Change	30.6	(24.9)	5.7
Expenditure Changes:			
Inflation & Transfer	200.1	134.3	334.4
Growth	115.0	-	115.0
COVID-19 Impacts	7.0	-	7.0
Total Expenditure Change	322.1	134.3	456.4
Total Change, Net	352.7	109.4	462.1
Total Budget	**5,613.9**	**5,723.3**	

2022 Changes

Revenue Change:

Fare revenues are projected to decrease by $30.6, primarily due to the COVID-19 pandemic affecting demand for services.

Growth:

Expenditure growth of $100.0 is currently projected for an Occupational therapist. This allocation is aimed at reducing denial rates by continuing to right size operations staff for the number of buses and service hours. Additionally, $15.0 for additional software licensing due to growth is required.

COVID-19 Impacts:

A total of $7.0 has been returned to Access Transit for staff training previously removed in 2021 due to COVID-19.

Other Significant Item(s):

A total of $200.1 for expenditure increases are proposed in 2022 due to an estimated $171.0 for inflationary increases in staff compensation based on collective agreements, $11.4 for maintenance equipment, $2.7 for contract increases of Non-dedicated taxi service and $15.0 for various small inflationary and transfer impacts.

2023 Changes

Revenue Change:

Fare revenues are projected to increase by $24.9, primarily due to an increase in revenue trips from the COVID-19 pandemic recovery.

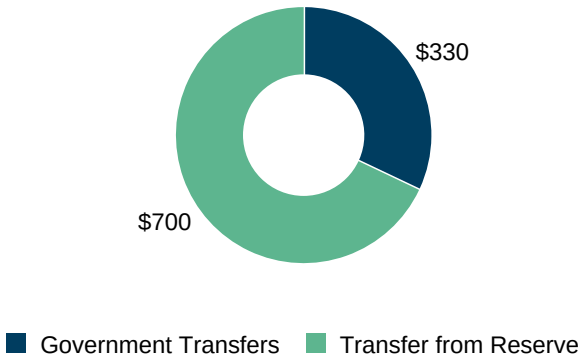
Other Significant Item(s):
A total of $134.3 for expenditure increases are proposed in 2023 due to $97.9 for fuel price increases, $6.2 for transfer to capital reserve to accommodate future fleet requirements, $11.9 for maintenance equipment, $2.7 for contract increases of Non-dedicated taxi service and $15.6 for various small inflationary and transfer impacts.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02095: Access Transit-Bus Replacements	680.0	350.0	361.0	372.0	383.0
Total	**680.0**	**350.0**	**361.0**	**372.0**	**383.0**

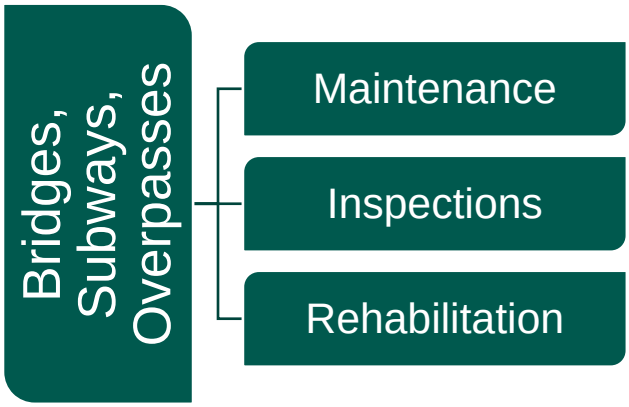
The Access Transit Capital Investment Plan totals $680.0 in 2022 and $350.0 in 2023 for bus replacements.

2022-2023 Capital Budget by Funding Source



Bridges, Subways, Overpasses

Overview



This program provides for bridges, subways and overpasses remaining sound, resulting in a reduction of structure deficiencies, unanticipated emergency repairs, rehabilitation down-time and accidents, working towards a safe and economical transportation system.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Asset Management	Washing	Structures are cleaned annually.		
	Sealing	A penetrating sealer is added on a 5 year cycle.		
	Minor Maintenance	Completed on an annual basis, dealing with repairs and maintenance on structures as determined by the internal and external inspections.		
	Major Rehabilitations	The City uses inspection and deck testing data, recommendations and scenarios to select the rehabilitations and timing. The City developed the program to improve condition slowly over time by targeting the most cost effective future treatment, performing major bridge rehabilitations approximately once every 25 years. With the current inventory an average of 2 rehabilitations are targeted to be completed each year.		
Inspections	Safety Inspections	Each structure is inspected annually for safety concerns, maintenance programs, and to identify defects for additional investigation.		
	Bridge Inspections & Deck testing	Consultant inspections done every 3 years and deck testing on a 6 year cycle for bridges and overpasses that are over 10 years old.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	-	-	-	-	-	-	-	-	-
Gross Expenses									
Wages and Benefits	338.2	358.8	365.9	372.5	6.6	1.8%	372.8	0.3	0.1%
Contracted and General Services	388.7	409.8	407.7	410.7	3.0	0.7%	410.7	-	-
Material, Goods and Supplies	24.2	35.6	35.6	35.6	-	-	35.6	-	-
P3	4,177.7	4,204.1	4,099.1	4,203.0	103.9	2.5%	4,260.8	57.8	1.4%
Transfers to Reserves	2,838.9	2,812.5	3,419.9	3,379.7	(40.2)	(1.2%)	3,386.8	7.1	0.2%
Total Gross Expenditure	**7,767.7**	**7,820.8**	**8,328.2**	**8,401.5**	**73.3**	**0.9%**	**8,466.7**	**65.2**	**0.8%**
Tax Support	**7,767.7**	**7,820.8**	**8,328.2**	**8,401.5**	**73.3**	**0.9%**	**8,466.7**	**65.2**	**0.8%**

2020 Actual Results:
In 2020, Bridges, Subways and Overpasses had a $53.1 favourable variance from budget mainly due to lower pricing received for deck testing than anticipated.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	4.56	4.56	-	4.56	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	8,328.2	8,401.5	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	70.3	65.2	135.5
COVID-19 Impacts	3.0	-	3.0
Total Expenditure Change	73.3	65.2	138.5
Total Change, Net	73.3	65.2	138.5
Total Budget	**8,401.5**	**8,466.7**	

2022 Changes

COVID-19 Expense Impacts:
A total of $3.0 was returned to the Bridges, Subways, Overpasses service line for training.

Other Significant Item(s):
A total of $63.7 has been added due to the inflationary increases for the Chief Mistawasis Bridge and Traffic Bridge in accordance with the P3 contract agreement.

An inflationary increase of $6.6 has been included in staff compensation based on the collective agreements for 2022.

2023 Changes
Other Significant Item(s):
A total of $64.9 has been added due to the inflationary increases for the Chief Mistawasis and Traffic Bridge in accordance with the P3 contract agreement.

Summary of Capital Investments

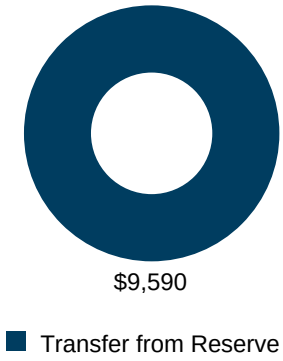
Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01526: Circle Dr Bridge Repair	536.0	4,824.0	-	-	-
P.01527: University Bridge Rehab	-	-	-	485.0	2,000.0
P.01528: Spadina Cres Bridge	650.0	-	-	-	-
P.01551: Broadway Bridge Repairs	-	1,030.0	-	9,500.0	-
P.02273: 108th St over Circle Drive	-	-	-	-	750.0
P.02395: Circle Drive/14th St-NB	-	150.0	1,350.0	-	-
P.02398: Attridge Dr/Circle Dr Overpass	900.0	-	-	-	-
P.02402: Hwy 16 Eastbound Over Hwy 11 Overpass	-	-	-	-	250.0
P.02406: Minor Bridge Repairs	1,200.0	300.0	300.0	300.0	1,200.0
Total	**3,286.0**	**6,304.0**	**1,650.0**	**10,285.0**	**4,200.0**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02434: HWY 11 & HWY 16 Cloverleaf	5,200.0	-	-	-	56,080.0
Total	**5,200.0**	**-**	**-**	**-**	**56,080.0**

The 2022-2023 Bridges, Subways and Overpasses Capital Investment includes six funded projects totaling $3,286.0 in 2022 and $6,304.0 in 2023. These projects are geared towards the capital rehabilitation or replacement of existing assets. Projects include the repair and rehabilitation of the both the northbound and southbound of the Circle Drive Bridge, Spadina Crescent Bridge, Broadway Bridge, Attridge Drive and Circle Drive Overpass, Circle Drive North Bound northbound over the 14th St. overpass, and minor bridge repairs at various locations throughout the City.

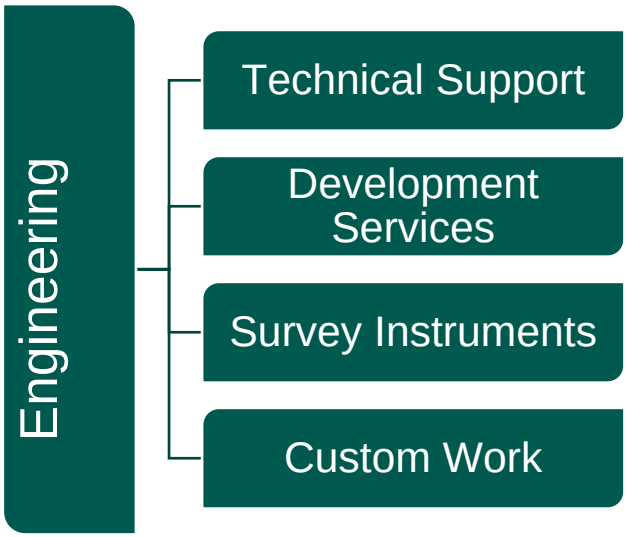
In the Bridges, Subways, and Overpasses service line, there is an unfunded component of $5,200.0 due to the current funding levels not being adequate to address the rehabilitation/replacement requirements in these programs or the required expansion of the existing infrastructure.

2022-2023 Capital Budget by Funding Source



Engineering

Overview



This program provides engineering services for the technical planning, design, review and inspection of general development/redevelopment projects contemplated to occur in the City, outside of the City's on-going land development program. The program includes development review for subdivision applications, rezoning applications, building permit applications, discretionary use applications, MVA proposals, noise attenuation requests, private developer designs of public roadways, project scheduling and liaison with the general public and other departments. Also provided are specification/standards development and review/inspection services for development projects.

Drafting and design services are provided for operating and capital projects, as is the preparation and maintenance of infrastructure plan records including underground services. Other services include maintenance of the Department and Corporate GIS, co-ordination of information regarding road and lane use concerning buried facilities and providing contractors or individuals with grade level information for construction on building sites. The City's survey instruments and equipment for the operating and capital construction programs are included in this service line.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	8,355.7	1,219.6	1,232.9	1,304.9	72.0	5.8%	1,349.0	44.1	3.4%
Contracted and General Services	3,740.4	576.2	570.3	579.3	9.0	1.6%	579.3	-	-
Material, Goods and Supplies	218.0	24.7	24.7	24.7	-	-	24.7	-	-
Cost Recoveries	(11,642.2)	(1,063.1)	(1,063.1)	(1,042.5)	20.6	(1.9%)	(1,042.1)	0.4	-
Total Gross Expenditure	**672.0**	**757.4**	**764.8**	**866.4**	**101.6**	**13.3%**	**910.9**	**44.5**	**5.1%**
Tax Support	**672.0**	**757.4**	**764.8**	**866.4**	**101.6**	**13.3%**	**910.9**	**44.5**	**5.1%**

2020 Actual Results:
In 2020, Engineering Services had a $85.4 favourable variance from budget due to the decline in level of activities that required development review and surveying of drainage issues. This was due to less development and favourable weather conditions.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	13.78	13.78	-	13.78	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	764.8	866.4	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	49.4	1.3	50.7
Growth	43.2	43.2	86.4
COVID-19 Impacts	9.0	-	9.0
Total Expenditure Change	101.6	44.5	146.1
Total Change, Net	101.6	44.5	146.1
Total Budget	**866.4**	**910.9**	

2022 Changes
Growth:
An increase of $43.2 has been added to keep up with the additional demands that have occurred over a number of years, additional operating dollars are required to support corporate support work, GIS work, private development and other services.

COVID-19 Impacts:
A total of $9.0 was returned to the Engineering Service Line for training.

Other Significant Item(s):
An estimated inflationary increase of $28.8 has been included in staff compensation based on collective agreements.

2023 Changes
Growth:
An increase of $43.2 has been added to keep up with the additional demands that have occurred over a number of years, additional operating dollars are required to support corporate support work, GIS work, private development and other services.

Other Significant Item(s):
An estimated inflationary increase of $0.9 has been included in staff compensation based on collective agreements.

Summary of Capital Investments

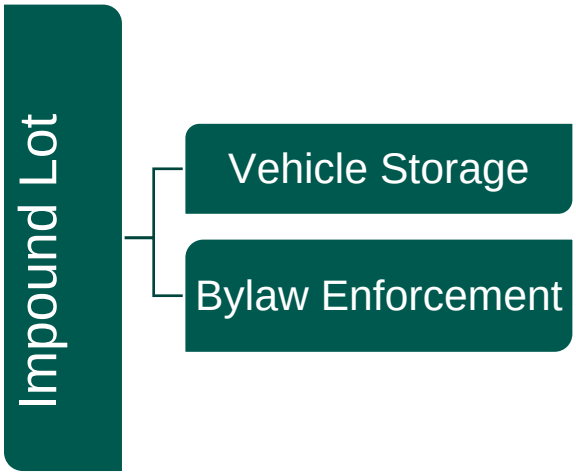
Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
Total	**-**	**-**	**-**	**-**	**-**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.10030: Technical Standards & Specification	252.0	150.0	-	-	-
Total	**252.0**	**150.0**	**-**	**-**	**-**

In the Engineering service line, there is an unfunded component of $252.0 in 2022 and $150.0 in 2023 due to no current funding source to help develop a plan to manage and sustain the City's essential processes for the management of technical, design and construction standards and specifications.

Impound Lot

Overview



The Impound Lot program administers, operates, and maintains the impound lot located in the Holiday Park Industrial area and provides impoundment services as required by the Saskatoon Police Service and Parking Services. The fiscal principle for the impound lot is to operate on a full cost recovery basis.

The primary objective of the lot is to facilitate the storage of vehicles seized because of bylaw contraventions. The City has the authority to seize, immobilize, and impound vehicles with delinquent parking violations or those vehicles in violation of the Traffic Bylaw.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Vehicle Impoundment	Vehicle Retrieval	A minimum of 80% of impounded vehicles are returned to the owner		
Impound Lot Operations	Sunday and Holiday Hours	Closed		
	Monday to Friday Hours	8:00 a.m. to 7:00 p.m.		
	Saturday Hours	11:00 a.m. to 4:00 p.m.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	-	(1.0)	(1.0)	(8.2)	(7.2)	720.0%	(14.7)	(6.5)	79.3%
User Fees	(337.6)	(439.0)	(333.4)	(439.0)	(105.6)	31.7%	(439.0)	-	-
Total Revenues	**(337.6)**	**(440.0)**	**(334.4)**	**(447.2)**	**(112.8)**	**33.7%**	**(453.7)**	**(6.5)**	**1.5%**
Gross Expenses									
Wages and Benefits	62.9	71.1	72.5	73.8	1.3	1.8%	73.9	0.1	0.1%
Contracted and General Services	352.3	548.0	559.8	466.1	(93.7)	(16.7%)	472.1	6.0	1.3%
Heating, Lighting, Power, Water and Telephone	13.0	15.6	15.2	15.1	(0.1)	(0.7%)	15.5	0.4	2.6%
Material, Goods and Supplies	36.6	43.7	43.7	41.7	(2.0)	(4.6%)	41.7	-	-
Donations, Grants and Subsidies	5.5	7.0	7.0	7.0	-	-	7.0	-	-
Cost Recoveries	(97.8)	(251.4)	(259.0)	(156.5)	102.5	(39.6%)	(156.5)	-	-
Finance Charges	3.4	6.0	-	-	-	-	-	-	-
Total Gross Expenditure	**375.8**	**440.0**	**439.2**	**447.2**	**8.0**	**1.8%**	**453.7**	**6.5**	**1.5%**
Tax Support	**38.2**	**-**	**104.8**	**-**	**(104.8)**	**(100.0%)**	**-**	**-**	**-**

2020 Actual Results:
2020 resulted in a $38.2 unfavourable variance from budget. This variance is due to lower revenues of $100.0, which were partially offset by savings of $61.8 due to lower commissionaire, staffing and maintence costs. The lower revenues are due to the impact of COVID-19 on the parking program.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	0.75	0.75	-	0.75	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	104.8	-	
Revenue Changes:			
COVID-19 Impacts	(105.6)	-	(105.6)
Other	(7.2)	(6.5)	(13.7)
Total Revenue Change	(112.8)	(6.5)	(119.3)
Expenditure Changes:			
Inflation & Transfer	8.0	6.5	14.5
Growth	-	-	-
Total Expenditure Change	8.0	6.5	14.5
Total Change, Net	(104.8)	-	(104.8)
Total Budget	**-**	**-**	

2022 Changes

COVID-19 Revenue Impacts:

An increase of $105.6 in Impound Lot Fees restores the revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Impacts:

An increase of $7.2 for revenue from vehicle sales and disposals is a budget adjustment required to recognize excess proceeds from the sale of unclaimed vehicles.

Other Significant Item(s):

Cost Recovery, which includes towing, advertising, and postage costs that are recovered before vehicles are released or sold, has decreased by $102.5 to align with the expected recovery and historical results, and are offset by an equal reduction in budgeted cost recovered expenditures.

Inflationary expenditure increases of $6.7 are for rate increases in the commissionaire contract and utility rate increases.

2023 Changes

Other Revenue Impacts:

An increase of $6.5 for revenue from vehicle sales and disposals is a budget adjustment required to recognize excess proceeds from the sale of unclaimed vehicles.

Other Significant Item(s):

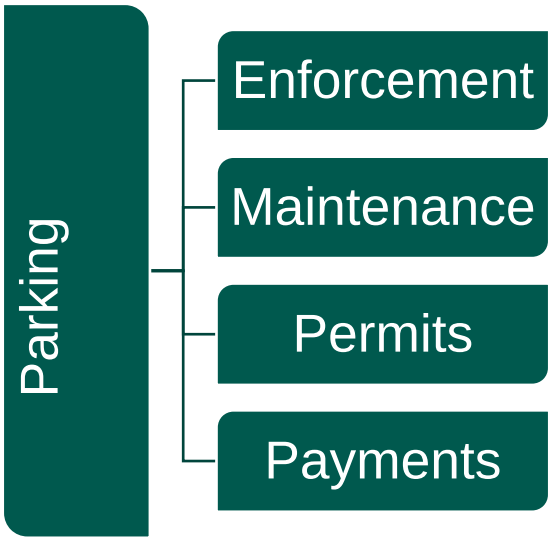
Inflationary expenditure increases of $6.4 are for rate increases in the commissionaire contract and utility rate increases.

Summary of Capital Investments

There are no capital investments for the Impound Lot.

Parking

Overview



The Parking program is responsible for the planning, design, coordination, administration, and enforcement of the City's on-and-off street parking facilities, as well as various parking initiatives, policies, and projects, such as the temporary reserved parking program and residential parking permit programs. In addition to contributing to general revenues, the parking program supports the Streetscape Reserve under the Urban Design service line and Parking Capital Reserve, as well as distributes a portion of parking revenues to DTN YXE, Riversdale Business Improvement District, the Broadway Business Improvement District and the Sutherland Business Improvement District.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Parking Permit Operations	Residential Parking Program (RPP) / Limited Residential Parking Program (LRPP)	Deliver residential parking programs in 7 zones covering 193 city blocks. Review of additional appropriate expansion areas will occur through 2022 and 2023. Issue approximately 3100-3500 permits annually.		
	Parking Program for People with a Disability	Oversee the program to issue and track approximately 3400 permits annually.		
	Fringe Festival Parking Zone	Annual zone establishment and issue approximately 4300 permits annually.		
	Exhibition Parking Zone	Annual zone establishment and issue approximately 4200 permits annually.		

Summary of Operating Changes

Summary of 2020 – 2021 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(52.5)	(71.6)	(71.7)	(66.7)	5.0	(7.0%)	(70.0)	(3.3)	4.9%
User Fees	(3,405.5)	(6,669.2)	(5,188.0)	(5,711.9)	(523.9)	10.1%	(6,659.5)	(947.6)	16.6%
Total Revenues	**(3,457.9)**	**(6,740.8)**	**(5,259.7)**	**(5,778.6)**	**(518.9)**	**9.9%**	**(6,729.5)**	**(950.9)**	**16.5%**
Gross Expenses									
Wages and Benefits	749.9	852.6	891.1	905.5	14.4	1.6%	906.1	0.6	0.1%
Contracted and General Services	2,031.0	2,528.1	2,790.2	2,891.4	101.2	3.6%	2,924.7	33.3	1.2%
Heating, Lighting, Power, Water and Telephone	23.1	59.2	57.5	35.2	(22.3)	(38.8%)	35.1	(0.1)	(0.3%)
Material, Goods and Supplies	156.8	227.2	364.9	374.5	9.6	2.6%	380.5	6.0	1.6%
Cost Recoveries	(352.9)	(347.5)	(347.5)	(360.1)	(12.6)	3.6%	(364.6)	(4.5)	1.2%
Transfers to Reserves	405.0	405.0	405.0	375.0	(30.0)	(7.4%)	375.0	-	-
Contributions to Capital	-	-	-	-	-	-	-	-	-
Finance Charges	124.6	150.0	-	-	-	-	-	-	-
Total Gross Expenditure	**3,137.6**	**3,874.6**	**4,161.2**	**4,221.5**	**60.3**	**1.4%**	**4,256.8**	**35.3**	**0.8%**
Tax Support	**(320.4)**	**(2,866.2)**	**(1,098.5)**	**(1,557.1)**	**(458.6)**	**41.7%**	**(2,472.7)**	**(915.6)**	**58.8%**

2020 Actual Results:

In 2020, Parking had a $2,545.0 unfavorable variance from budget. Revenues were $3.28 Million below budget, due to the impact of COVID-19; paid parking was discontinued from March 15 until May 25th, along with 3 Saturdays in December, and parking revenues were lower than budgeted for the remainder of the year. This was mitigated by savings of $735.0 due to reduced use of commissionaires, staffing, fuel, bank fees and other related expenditures.

Summary of 2020 – 2021 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	9.75	9.75	-	9.75	-

2020 – 2021 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	(1,098.5)	(1,557.1)	
Revenue Changes:			
COVID-19 Impacts	(593.9)	(948.3)	(1,542.2)
Other	75.0	(2.6)	72.4
Total Revenue Change	(518.9)	(950.9)	(1,469.8)
Expenditure Changes:			
Inflation & Transfer	40.7	35.3	76.0
Growth	-	-	-
COVID-19 Impacts	19.6	-	19.6
Service Level Changes	-	-	-
Total Expenditure Change	60.3	35.3	95.6
Total Change, Net	(458.6)	(915.6)	(1,374.2)
Total Budget	**(1,557.1)**	**(2,472.7)**	

2022 Changes

COVID-19 Revenue Impacts:

An increase in parking revenue of $452.0 partially restores the revenue budget, adjusting the temporary reduction that was put in place in 2021, leaving a budgeted reduction in 2022 of $948.3. It is anticipated that the continuation of work-from-home and the increase in on-line business will continue to have an impact into 2022.

Increases of $141.9 in parking revenues and $13.6 in related expenditures reverses the temporary budget reduction that was approved in 2021 to allow for free Saturday parking from January to March.

Other Revenue Impacts:

Parking revenues have decreased by $75.0, with parking terminal revenue decreasing by $59.0, late ticket payments by $32.0 and temporary reserved parking by $4.3, based on historical trends. This decrease is partially offset by a $20.3 increase in billboard revenue.

COVID 19 Expense Impacts:

An increase of $6.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):

A decrease of $30.0 relates to the removal of the contribution to the Downtown Housing Reserve as part of the changes resulting from the revised parking revenue distribution formula approved by City Council in 2021.

An inflationary increase of $14.4 has been included in staff compensation based on collective agreements.

Other inflationary increases totaling $56.3 include increases for parking app fees, charges for revenue control services, contractual rate increases and utility adjustments.

2023 Changes

COVID-19 Revenue Impact:

An increase of $948.3 in paid parking, temporary reserved parking, and parking ticket late fee revenue restores the revenue budget to the 2020 level in anticipation that parking revenues will return to pre-pandemic levels, reversing the temporary reduction that was put in place in 2022.

Other Revenue Impacts:

Parking revenues have increased by $2.6, due to an anticipated increase in the number of residential parking permits sold in the Varsity View and City Park neighborhoods.

Other Significant Item(s):

Inflationary increases totaling $35.3 are included for rate increases for contractors, vehicles, utilities, and salaries.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02429: License Plate Recognition Sys Expansion	115.0	-	115.0	-	-
P.02643: Parking Asset Rehabilitation	50.0	-	100.0	-	-
Total	**165.0**	**-**	**215.0**	**-**	**-**

P.02429 – License Plate Recognition System Expansion requires a capital investment of $115.0 for the purchase of cameras that are capable of scanning and recognizing the license plates of parked vehicles required for parking enforcement.

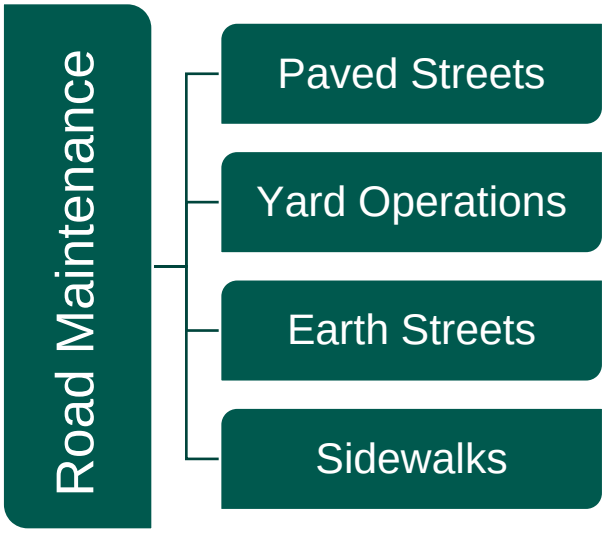
P.02643 – Parking Asset Rehabilitation requires a capital investment of $50.0 for the replacement of deteriorated pay parking station bases and the rehabilitation of pay parking lots.

The above projects are all funded from the Parking Capital Reserve.

2022-2023 Capital Budget by Funding Source

Road Maintenance

Overview



This service line includes the maintenance, inspection, preservation and rehabilitation of the existing street, lane and sidewalk systems including ancillary items such as guardrail operations and maintenance. Also included is the maintenance and security of City Yards. In addition to the direct costs associated with asset management and maintenance, services provided include public enquiry and dispatch services.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Road Surface Maintenance	Emergency Pothole	Potholes with the potential for causing damage are considered an emergency and will be repaired as quickly as possible.		
	Routine Pothole	Until the full spring and summer pothole blitzes are underway, only potholes that cause concern in the driving lanes of priority one and two streets will be repaired with a temporary fill.		
	Crack Filing	Performed within first 5-10 years of new surface to extend the service life of the surface.		
	Paved Back Lanes	Maintenance will be performed as crews are made available depending upon the priority of those lanes requiring maintenance.		
Drainage & Flooding	Emergency	Inspect in the same business day (within 24 hours).		
	Non-emergency	Inspect as soon as time permits. Typically within 2-5 days.		
Specialized Maintenance	Guardrail Repair	Reports of damage to guardrails will be investigated within 24 hours.		

Roadway Preservation	Microsurface, overlay, resurface, reconstruction	Increase condition slowly over time with a target of an average 20 year return cycle (surface treat 5% of network each year).
Sidewalk Preservation	Crack fill, trip ledge cut, overlay, remove and replace	Increase condition slowly over time with a target to follow road preservation with an average 20 year return cycle to make sidewalks safe and functional (treat 5% of network each year).
Sidewalk Maintenance	Various safety treatments	Inspect complaints for safety as soon as possible, if warranted safety treatments are applied until the standard sidewalk preservation program arrives.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(14.7)	-	-	-	-	-	-	-	-
Government Transfers	(278.6)	(278.6)	(278.6)	(1,065.6)	(787.0)	282.5%	(1,065.6)	-	-
Total Revenues	**(293.3)**	**(278.6)**	**(278.6)**	**(1,065.6)**	**(787.0)**	**282.5%**	**(1,065.6)**	**-**	**-**
Gross Expenses									
Other Expenses	-	3.6	3.6	3.6	-	-	3.6	-	-
Wages and Benefits	4,522.9	5,004.6	5,172.9	5,541.1	368.2	7.1%	5,663.4	122.3	2.2%
Contracted and General Services	3,152.7	3,343.9	3,367.8	3,467.3	99.5	3.0%	3,470.6	3.3	0.1%
Heating, Lighting, Power, Water and Telephone	242.3	191.0	186.4	200.4	14.0	7.5%	200.4	-	-
Material, Goods and Supplies	1,233.7	1,448.0	1,458.3	1,458.3	-	-	1,470.8	12.5	0.9%
Cost Recoveries	(495.3)	(391.7)	(396.0)	(275.3)	120.7	(30.5%)	(275.3)	-	-
Transfers to Reserves	20,338.8	35,338.8	36,160.0	36,947.0	787.0	2.2%	38,217.0	1,270.0	3.4%
Contributions to Capital	1,065.2	1,065.2	1,097.0	1,097.0	-	-	1,097.0	-	-
Total Gross Expenditure	**30,060.3**	**46,003.4**	**47,050.0**	**48,439.4**	**1,389.4**	**3.0%**	**49,847.5**	**1,408.1**	**2.9%**
Tax Support	**29,767.0**	**45,724.8**	**46,771.4**	**47,373.8**	**602.4**	**1.3%**	**48,781.9**	**1,408.1**	**3.0%**

2020 Actual Results:
In 2020, Road Maintenance had a $15,957.8 favorable variance from budget. Of this favorable variance, $957.8 is due to a significant drop in fuel prices throughout the year and decreased reliance on special services and contractors creating program savings. The remainder of variance is due to a reduction in the transfer to the Paved Roadways Infrastructure Reserve of $15,000.0 due to the amount of funding reallocated from the MEEP allocation and held to help offset any negative impacts in 2020.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	60.93	63.93	3.00	64.93	1.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	46,771.4	47,373.8	
Revenue Changes:			
Other	(787.0)	-	(787.0)
Total Revenue Change	(787.0)	-	(787.0)
Expenditure Changes:			
Inflation & Transfer	229.9	787.8	1,017.7
Growth	1,156.5	620.3	1,776.8
COVID-19 Impacts	3.0	-	3.0
Total Expenditure Change	1,389.4	1,408.1	2,797.5
Total Change, Net	602.4	1,408.1	2,010.5
Total Budget	**47,373.8**	**48,781.9**	

2022 Changes

Other Revenue Impacts:

An increase of $787.0 from the Urban Highway Connector Program (UCHP) has been added in order to support capital programming related to the urban highways being maintained by the City. There is an offsetting transfer to the capital reserve in order to fund future rehabilitations as required.

Growth:

An increase of $266.6 for 3.0 FTEs, including two Operations Maintenance Coordinators and one Operations Superintendent has been added to support the network growth.

An increase of $102.9 has been added for general maintenance of a new building to support internal department growth.

COVID-19 Impacts:

An increase of $3.0 for staff training which was removed due to COVID-19 has returned to the Roadways service line.

Capital Contribution:

An increase of $787.0 from UHCP is being transferred to the Paved Roadways Reserve for future rehabilitation on urban highways maintained by the City.

Other Significant Item(s):

A total of $128.3 has been added to support increased contractor services, utility bills and reduced cost recovery in yard operations. Additionally, an inflationary increase of $101.6 for staff compensation based on collective agreements has been included.

2023 Changes

Growth:

An increase of $120.0 has been added for 1.0 FTE Operations Superintendent to support the network growth.

Capital Contribution:
In 2023, contributions to the Paved Roadways Infrastructure Reserve were increased by $1,270.0, representing $769.7 for inflation and $500.3 for growth of the city's roadway network.

Other Significant Item(s):
A total of $14.1 inflationary increase has been added to support fuel price increases and $4.0 for staff compensation based on collective agreements.

Summary of Capital Investments

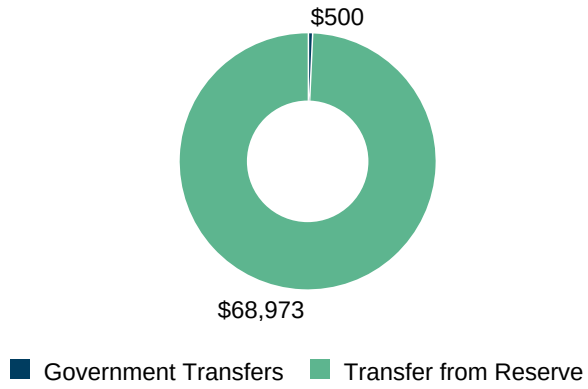
Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00837: Lane Rehab & Drainage Improv	1,673.0	1,700.0	1,700.0	1,700.0	1,700.0
P.00959: Upgrade Boundary Roads	350.0	400.0	400.0	400.0	400.0
P.02043: TC-Curb Replacement/Rehabilitation	200.0	200.0	200.0	200.0	200.0
P.02270: Paved Roads And Sidewalk Preservation	32,000.0	32,950.0	32,500.0	32,550.0	32,550.0
Total	**34,223.0**	**35,250.0**	**34,800.0**	**34,850.0**	**34,850.0**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01954: Roadway Weather Information Systems	250.0	-	-	-	-
P.02044: Gravel Streets Upgrades	5,200.0	-	-	-	-
P.02259: PW Satellite Yards	50.0	50.0	1,265.0	50.0	50.0
P.02647: City Yards Operations Rehabilitation	1,500.0	-	-	-	-
Total	**7,000.0**	**50.0**	**1,265.0**	**50.0**	**50.0**

The 2022-2023 Road Maintenance Capital Investment includes four funded projects. In 2022 there is a $34,223.0 planned investment to address the condition of the roadways and sidewalks. In 2023 there is a $35,250.0 planned investment to address the condition of the roadways and sidewalks.

The 2022-2023 Road Maintenance Capital Investment includes four unfunded projects. As part of Capital Budget Options, 2022 includes $7,000.0 and 2023 includes $50.0 for these unfunded projects.

2022-2023 Capital Budget by Funding Source



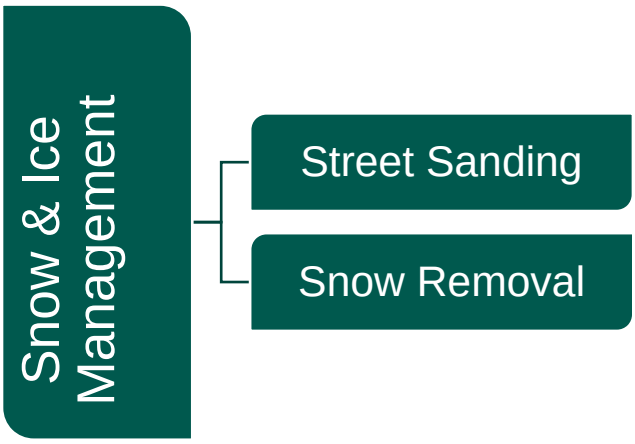
Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.01954 Roadway Weather Information Systems			20.0		
Total	-	-	20.0	-	-

$20.0 is the annual operating budget impact cost associated with P.01954 for ongoing maintenance of equipment and IT support.

Snow & Ice Management

Overview



The City's Snow and Ice Management program focuses on public safety, ensuring citizen mobility, and environmental responsibility. The program typically runs from November to April and provides snow and ice management through regular maintenance and targeted response strategies. Regular snow and ice maintenance includes activities such as regular ice inspections, sanding and salting of high-traffic intersections and streets, snow grading and removal in high-use and high-traffic areas based on mobility standards, and other snow management activities. Targeted response strategies include the focused and time-based response system to maintain and restore mobility during and after snow events.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Snow Grading (Snow Event > 5cm)	Priority 1 Streets	Snow graded within 12 hours after a snowstorm ends		
	Priority 2 Streets	Snow graded within 36 hours after a snowstorm ends		
	Priority 3 Streets	Snow graded within 72 hours after a snowstorm ends		
Snow Route Parking	Declarations	Snow Route Declarations made at 7:00 a.m. or 3:00 p.m.		
	Notice	8 hours' notice will be provided prior to a parking ban		
	Length	Parking bans are in effect for 24 hours		
Sidewalk Snow Clearing	Sidewalks adjacent to City-owned facilities, pedestrian overpasses, bridge ways and downtown	Cleared immediately following a snow event	Cleared within 48 hours after a snowstorm ends	
School & Business Districts	Snow Removal	Windrows are removed if they exceed a height of 60 cm		
		Windrows will be removed outside of school hours		

Ice Maintenance	Priority 1 Streets	Ice inspections every 4 hours
	Priority 2 Streets	Ice Inspections every 8 hours
	Priority 3 Streets	Ice Inspections every 12 hours
	De-icer & Sanding	De-icer and sanding is applied as needed based on inspections

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(4.5)	-	-	-	-	-	-	-	-
Government Transfers	(554.7)	(554.7)	(554.7)	(554.7)	-	-	(554.7)	-	-
Total Revenues	**(559.2)**	**(554.7)**	**(554.7)**	**(554.7)**	**-**	**-**	**(554.7)**	**-**	**-**
Gross Expenses									
Wages and Benefits	7,300.0	5,326.9	5,550.4	5,669.8	119.4	2.2%	5,745.7	75.9	1.3%
Contracted and General Services	14,245.7	5,946.2	6,182.2	6,373.0	190.8	3.1%	6,537.0	164.0	2.6%
Material, Goods and Supplies	2,073.4	1,772.6	1,812.6	1,834.8	22.2	1.2%	1,885.4	50.6	2.8%
Cost Recoveries	(25.7)	(1.6)	(1.6)	(1.6)	-	-	(1.6)	-	-
Transfers to Reserves	733.5	733.5	753.5	753.5	-	-	753.5	-	-
Contributions to Capital	20.0	220.0	-	-	-	-	-	-	-
Total Gross Expenditure	**24,346.9**	**13,997.6**	**14,297.1**	**14,629.5**	**332.4**	**2.3%**	**14,920.0**	**290.5**	**2.0%**
Tax Support	**23,787.7**	**13,442.9**	**13,742.4**	**14,074.8**	**332.4**	**2.4%**	**14,365.3**	**290.5**	**2.1%**

2020 Actual Results:

In 2020, Snow & Ice Management had a $10,344.8 deficit variance from year-end actuals to budget due to a historical snow event in November 2020. City forces and external contractors worked extensive amounts more than in a typical winter. Residential clearing and removal costs (which are not part of the level of service) were a significant cause for the overall program deficit.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	63.37	64.37	1.00	65.37	1.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	13,742.4	14,074.8	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	143.4	127.5	270.9
Growth	189.0	163.0	352.0
Total Expenditure Change	332.4	290.5	622.9
Total Change, Net	332.4	290.5	622.9
Total Budget	**14,074.8**	**14,365.3**	

2022 Changes

Growth:

An increase of $72.0 has been added for 1.0 FTE, including one Utility A (Roadways Equipment Operator).

An increase of $87.0 has been added to support the growth in the network lane kilometers.

An increase of $30.0 has been added to support commercial drivers license training that is a legislative requirement for equipment operators.

Other Significant Item(s):

Inflationary increases of $96.5 for special contractor services and an increase of $46.9 for staff compensation based on collective agreements.

2023 Changes

Growth:

An increase of $72.5 has been added for 1.0 FTE, including one Utility A (Roadways Equipment Operator.)

An increase of $90.5 has been added to support the growth in the network lane kilometers.

Other Significant Item(s):

A total of $124.2 in inflationary increases has been added to support internal operational requirements, including fuel costs, winter materials and supplies, and contractor services. Inflationary increase of $3.3 for staff compensation based on collective agreements.

Summary of Capital Investments

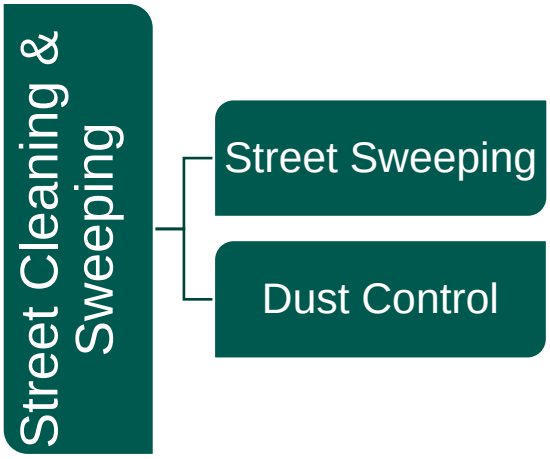
Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
Total	**-**	**-**	**-**	**-**	**-**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02037: Snow Management Facilities	-	500.0	4,550.0	500.0	4,500.0
Total	**-**	**500.0**	**4,550.0**	**500.0**	**4,500.0**

The 2023 Snow & Ice Management Capital Investment includes one unfunded project of $500.0 which is presented as a Capital Budget Option for the Southeast Snow & Materials Management Facility.

Street Cleaning & Sweeping

Overview



This service line provides for the removal of sand, gravel, leaves, and debris from paved streets, medians and paved lanes which will result in safer and more aesthetically pleasing streets for pedestrians and vehicles.

This service line also provides services to reduce dust which is generated by wind and traffic on unpaved streets which will result in safer streets for pedestrians and vehicles and a dust-reduced environment.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Street Sweeping	Median Sweep	Completed prior to the Residential sweeping program.		
	Priority Street Sweep	Performed once every three weeks or as needed.		
	Expressway Sweep	Once per year beginning in May and estimated to finish at the end of June.		
	Residential Sweep	Once per year beginning in early May and lasting approximately six weeks.	Once per year beginning in early May and completed by the end of June.	
	Business Improvement District Sweep	The sweeping takes place on the first Tuesday of every month starting in May (weather dependent) and ending in October.	The sweeping takes place once per month in May (weather dependent) and ending in October.	
	Summer Maintenance Sweep	Work is performed on an as needed, complaint driven basis.		

	Bridge Wash	Structures swept and washed annually.
Dust Palliation	Dust Palliation	Strategic application of dust suppresant on high traffic gravel roads at least once per year and along Beef Research Road every month.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	1,310.0	1,677.0	1,755.4	1,783.6	28.2	1.6%	1,784.7	1.1	0.1%
Contracted and General Services	2,487.3	2,460.5	2,501.9	2,553.6	51.7	2.1%	2,606.6	53.0	2.1%
Material, Goods and Supplies	340.4	347.2	347.2	347.2	-	-	363.2	16.0	4.6%
Cost Recoveries	(12.9)	(7.0)	(7.0)	(7.0)	-	-	(7.0)	-	-
Transfers to Reserves	-	-	-	-	-	-	-	-	-
Contributions to Capital	26.9	26.9	26.9	25.3	(1.6)	(5.9%)	25.3	-	-
Total Gross Expenditure	**4,151.8**	**4,504.6**	**4,624.4**	**4,702.7**	**78.3**	**1.7%**	**4,772.8**	**70.1**	**1.5%**
Tax Support	**4,151.8**	**4,504.6**	**4,624.4**	**4,702.7**	**78.3**	**1.7%**	**4,772.8**	**70.1**	**1.5%**

2020 Actual Results:
In 2020, Street Cleaning and Sweeping had a $352.8 favorable variance due to a significant decrease in special services compared to budget, which was offset by an increase in Fleet rental costs. The overall program surplus position can be attributed to internal efficiencies from the Planning and Scheduling group resulting in savings realized in salary/payroll costs which has resulted in reduced 2022/2023 budgetary increases.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	20.05	20.05	-	20.05	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	4,624.4	4,702.7	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	50.6	41.5	92.1
Growth	27.7	28.6	56.3
Total Expenditure Change	78.3	70.1	148.4
Total Change, Net	78.3	70.1	148.4
Total Budget	**4,702.7**	**4,772.8**	

2022 Changes

Growth:
An increase of $27.7 has been added to provide the existing service level to a growing roadway network.

Other Significant Item(s):
A total of $22.4 has been added to support increases for special contractor services. Inflationary increase of $28.2 for staff compensation based on collective agreements.

2023 Changes

Growth:
An increase of $28.6 has been added to provide the existing service level to a growing roadway network.

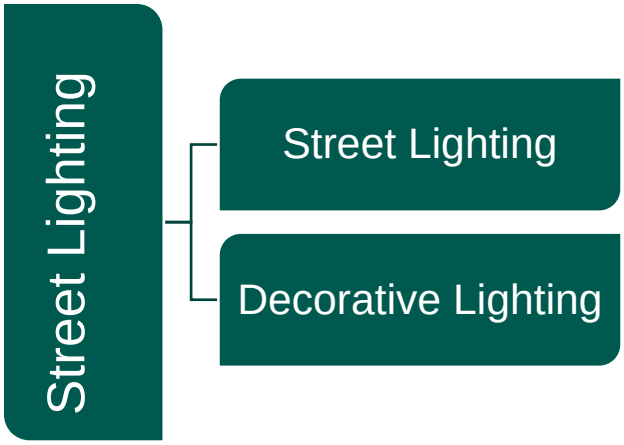
Other Significant Item(s):
A total of $40.4 inflation has been added to support fuel price increases and special contractor services. Inflationary increase of $1.1 for staff compensation based on collective agreements.

Summary of Capital Investments

There are no capital investments for Street Cleaning and Sweeping.

Street Lighting

Overview



This service line provides for the operation of the street lights within the Corporate limits. Saskatoon Light & Power provides street lighting on all major roadways and new subdivisions City-wide, and the existing street light system is maintained by either SaskPower or Saskatoon Light & Power depending on location. The two utilities work collaboratively to maintain their respective systems. This service line also provides seasonal decorations and lighting on designated streets and bridges and banner installation/removal services for various events within the City.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Street Lighting	Street Lighting	Maintain roadway and park lighting to illuminate surfaces for vehicle and pedestrian safety.		
	Seasonal Decorations	Maintain seasonal decorations. Winter-based decorations will be illuminated between November 15 and March 21		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Government Transfers	(30.8)	(30.8)	(30.8)	(30.8)	-	-	(30.8)	-	-
Total Revenues	**(30.8)**	**(30.8)**	**(30.8)**	**(30.8)**	**-**	**-**	**(30.8)**	**-**	**-**
Gross Expenses									
Wages and Benefits	154.6	190.9	191.5	161.4	(30.1)	(15.7%)	161.5	0.1	0.1%
Contracted and General Services	30.5	36.0	37.3	46.2	8.9	23.9%	46.2	-	-
Heating, Lighting, Power, Water and Telephone	7,123.4	7,265.7	6,748.6	7,511.8	763.2	11.3%	7,706.5	194.7	2.6%
Material, Goods and Supplies	60.8	52.8	52.8	51.3	(1.5)	(2.8%)	51.6	0.3	0.6%
Cost Recoveries	(31.0)	(60.0)	(60.0)	(50.0)	10.0	(16.7%)	(50.0)	-	-

Total Gross Expenditure	**7,338.4**	**7,485.4**	**6,970.2**	**7,720.7**	**750.5**	**10.8%**	**7,915.8**	**195.1**	**2.5%**
Tax Support	**7,307.6**	**7,454.6**	**6,939.4**	**7,689.9**	**750.5**	**10.8%**	**7,885.0**	**195.1**	**2.5%**

2020 Actual Results:
In 2020, Street Lighting had a $147.0 favorable variance from budget. This was largely the result of reduced electricity costs due to having less street lights installed than expected.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	1.20	1.20	-	1.20	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	6,939.4	7,689.9	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	750.5	132.5	883.0
Growth	-	62.6	62.6
Total Expenditure Change	750.5	195.1	945.6
Total Change, Net	750.5	195.1	945.6
Total Budget	**7,689.9**	**7,885.0**	

2022 Changes
Other Significant Item(s):
A total of $763.2 has been added due to an expected increase in electricity costs for both the removal of the Province's 10% electrical rebate as well as an expected rate increase. Salary compensation costs decreased by $30.1 while cost recovery for the banner program decreased by $10.0.

2023 Changes
Growth:
An increase of $62.6 is required due to an increased number of street lights on the City's expanding roadways. Street lights are expected to increase by 294 lights in 2023.

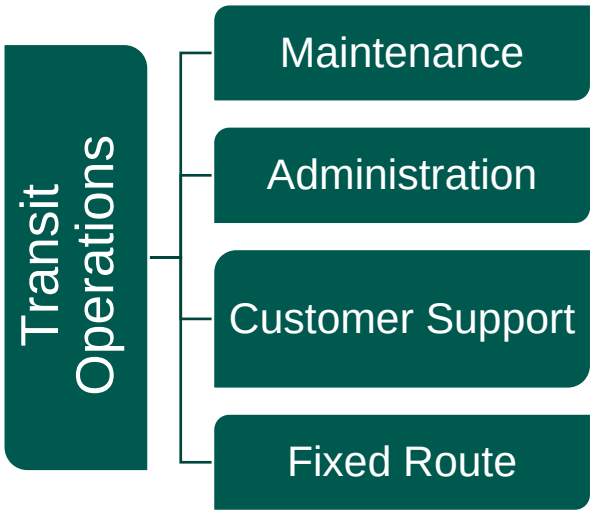
Other Significant Item(s):
A total of $132.1 has been added due to an expected increase in electricity costs.

Summary of Capital Investments

There are no capital investments for Street Lighting.

Transit Operations

Overview



Saskatoon Transit provides a safe, reliable, easy to use public transit system that is accessible and responsive to the needs of customers as it links people and places. Saskatoon Transit uses innovative technologies and a customer service approach to offer people an alternative mode of transportation. As Saskatoon Transit continues to grow its ridership, congestion and greenhouse gas emissions are reduced.

Saskatoon Transit provides a fixed route service that serves 1,517 bus stops across 41 bus routes and approximately 276 km of road. The current fleet of 140 low floor buses which is comprised of 8 30-foot diesel buses, 123 40-foot diesel buses, and 9 articulating 62-foot diesel buses.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
On Time Performance (Conventional)	Departures within 0 to 3 minutes from scheduled departure time	85% of total trips		
Introducing New Service	Tier 1	Neighbourhood is populated to at least 25% 1,560 annual service hours		
	Tier 2	Neighbourhood is populated to at least 50% 3,120 annual service hours		
	Tier 3	Neighbourhood is populated to 90%+ with high ridership thresholds met 6,604 annual service hours		
Walking Distances	Residential areas	450 meters	450 meters (to a maximum of 1000 meters)	
	Employment areas	450 meters	Maximum 1000 meters	
	High Requency Corridor (HFC)	600 meters		
Frequency	Residential	15 to 60 minutes		
	Employment areas	15 to 60 minutes		
	High Frequent Corridor (HFC)	10 to 30 minutes		

	Community bus routes	60 minutes max

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Government Transfers	(497.1)	(818.6)	(526.8)	(429.2)	97.6	(18.5%)	(515.1)	(85.9)	20.0%
User Fees	(7,583.1)	(13,939.0)	(8,424.1)	(8,979.5)	(555.4)	6.6%	(10,144.8)	(1,165.3)	13.0%
Total Revenues	**(8,080.2)**	**(14,757.6)**	**(8,950.9)**	**(9,408.7)**	**(457.8)**	**5.1%**	**(10,659.9)**	**(1,251.2)**	**13.3%**
Gross Expenses									
Wages and Benefits	29,156.8	30,352.1	31,083.1	32,199.5	1,116.4	3.6%	32,228.9	29.4	0.1%
Contracted and General Services	4,711.0	5,127.7	5,324.0	5,704.7	380.7	7.2%	5,985.5	280.8	4.9%
Heating, Lighting, Power, Water and Telephone	616.3	657.2	678.8	701.7	22.9	3.4%	720.9	19.2	2.7%
Material, Goods and Supplies	4,044.5	6,400.9	6,279.4	6,694.7	415.3	6.6%	7,135.4	440.7	6.6%
P3	2,371.2	2,231.6	2,007.8	2,167.2	159.4	7.9%	2,301.2	134.0	6.2%
Cost Recoveries	(365.6)	(385.1)	(391.0)	(391.0)	-	-	(391.0)	-	-
Transfers to Reserves	929.5	1,074.3	1,493.9	1,430.6	(63.3)	(4.2%)	1,394.5	(36.1)	(2.5%)
Finance Charges	7.0	101.5	-	-	-	-	-	-	-
Total Gross Expenditure	**41,470.7**	**45,560.2**	**46,476.0**	**48,507.4**	**2,031.4**	**4.4%**	**49,375.4**	**868.0**	**1.8%**
Tax Support	**33,390.5**	**30,802.6**	**37,525.1**	**39,098.7**	**1,573.6**	**4.2%**	**38,715.5**	**(383.2)**	**(1.0%)**

2020 Actual Results:

In 2020, Transit Operations had a $2,587.9 unfavorable variance from budget. This was primarily due to decreased fare revenue from the suspension of fares for 3 months and lower ridership due to the pandemic, this deficit is offset by some operational savings in fuel, salaries and admin costs. Actual revenues were $6.7 million less than budgeted targets and actual expenses were $4.1 million less than budget. Actual fuel expense was $2.6 million less than budgeted target because actual average fuel prices were lower than anticipated, making up the majority of the expenditure savings.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	361.94	361.94	-	361.94	-

2019 – 2020 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	37,525.1	39,098.7	
Revenue Changes:			
COVID-19 Impacts	(457.8)	(1,251.2)	(1,709.0)
Other	-	-	-
Total Revenue Change	(457.8)	(1,251.2)	(1,709.0)
Expenditure Changes:			
Inflation & Transfer	1,438.8	813.3	2,252.1
Growth	551.6	54.7	606.3
COVID-19 Impacts	41.0	-	41.0
Total Expenditure Change	2,031.4	868.0	2,899.4
Total Change, Net	1,573.6	(383.2)	1,190.4
Total Budget	**39,098.7**	**38,715.5**	

2022 Changes

Revenue Change:
Fare revenues are increased by $457.8 in anticipation of ridership levels gradually returning from COVID-19 levels.

Growth:
A total $551.6 for Masabi transaction fees, licensing, warranty expenses and additional growth in Trapeze cloud management services as well as Transit Master increases.

COVID-19 Impacts:
A total of $41.0 has been returned to Saskatoon Transit for staff training previously removed in 2021 due to COVID-19.

Other Significant Item(s):
A total of $1,438.8 has been added to the Saskatoon Transit budget in 2022 primarily due to $1,115.8 for inflationary increases in staff compensation based on collective agreements, $96.1 for tire rental and maintenance equipment, $159.4 for the contract payment of Civic Operation Centre P3 project and $67.5 for various other inflationary impacts

2023 Changes

Revenue Change:
Fare revenues are increased by $1,251.2 in anticipation of ridership levels gradually returning from COVID-19 levels.

Growth:
A total of $54.7 for Masabi transaction fees due to growth.

Other Significant Item(s):

A total of $813.3 has been added to the Saskatoon Transit budget in 2023 primarily due to $451.9 for fuel increases, $121.0 for maintenance equipment and tire rental, $134.0 for the contract payment of Civic Operation Centre P3 project and $106.4 for various other inflationary increases including staff compensation based on collective agreements

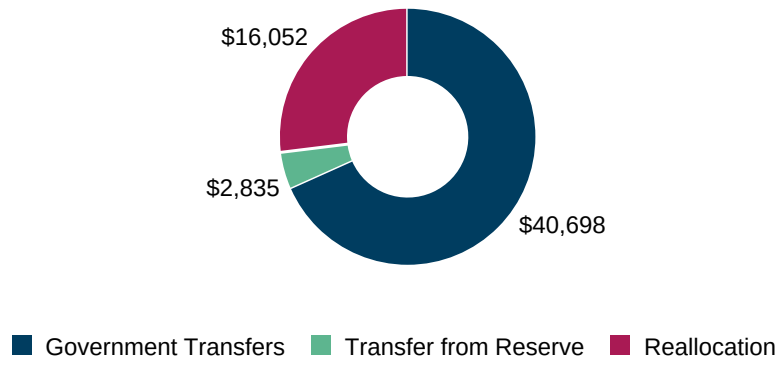
Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00671: Auxiliary Veh/Equip	50.0	50.0	50.0	50.0	50.0
P.01194: Engine Overhaul	627.0	683.0	715.0	749.0	784.0
P.02097: Bus Seat Replacement	50.0	-	-	80.0	-
P.02317: Transit Shelters/Benches	200.0	200.0	-	-	-
P.02323: Ridership Growth Initiatives	175.0	100.0	100.0	100.0	100.0
P.02328: Transit Implementation Plan	10,500.0	46,250.0	70,550.0	76,000.0	50,300.0
P.02589: Transit Technology Plan	425.0	275.0	50.0	50.0	100.0
Total	**12,027.0**	**47,558.0**	**71,465.0**	**77,029.0**	**51,334.0**

Transit Operations Capital Investments total $12,027.0 in 2022 and $47,558.0 in 2023, which represents; $100.0 for auxiliary equipment, $1,310.0 for engine overhauls, $400.0 for shelters/benches, $275.0 for ridership initiatives, $56,750.0 for transit implementation plan (BRT) and $700.0 for technology replacements and initiatives.

Budget options for Transit AMP is for $9,000.0 in 2022 and $10,500.0 in 2023 with all requested funds for fixed route fleet.

2022-2023 Capital Budget by Funding Source



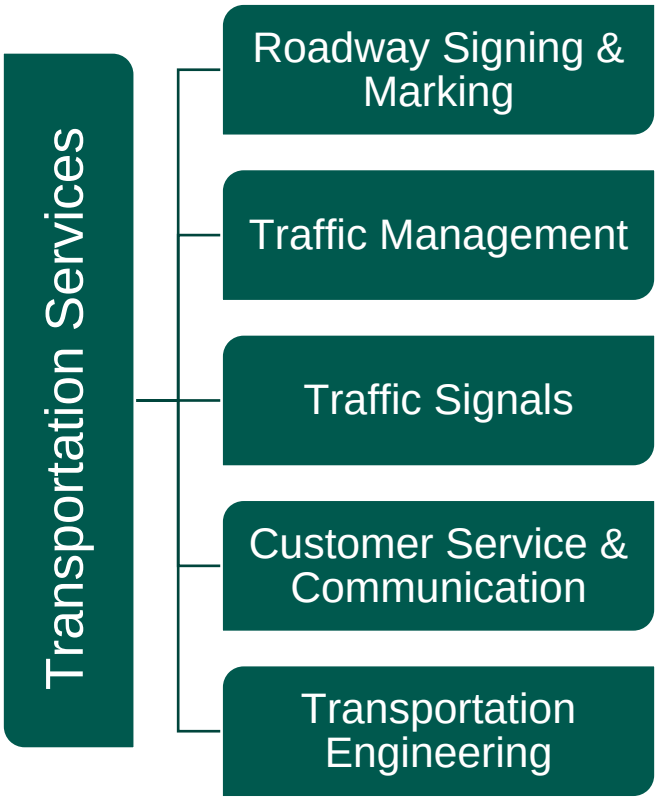
Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.02589 Transit Technology Plan	-	-	75.0	-	-
Total	-	-	75.0	-	-

$75.0 is the operating budget impact cost associated with P.02589 for technology enhancements required in 2024.

Transportation Services

Overview



The role of the Transportation Services service line is to monitor the existing transportation system, identify deficiencies, and determine and implement corrective action on an ongoing basis. The transportation system includes facilities for vehicles, pedestrians, cyclists, trucks, parking, loading and unloading of persons and goods. This program also includes planning for the future expansion of the system to accommodate the mobility needs of a growing population, the control of the use of roadway right-of-way which includes detours, road closures for public and private construction, and co-ordination of services for special events.

Included in this service line are the staffing and resources required to plan, design, construct, maintain, and operate the City's traffic signal systems. Ancillary services provided by this program include maintenance and repair of other electronic equipment such as score boards, public address systems, etc.

Other services provided are the manufacture, installation, and maintenance of traffic and street name signs, the marking of street lines, crosswalks and parking stalls, and the erection and maintenance of detours.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(69.8)	-	-	(100.8)	(100.8)	-	(66.7)	34.1	(33.8%)
Government Transfers	(97.8)	(97.8)	(97.8)	(97.8)	-	-	(97.8)	-	-
User Fees	(1.2)	(142.9)	(142.9)	(67.0)	75.9	(53.1%)	(84.0)	(17.0)	25.4%
Total Revenues	**(168.8)**	**(240.7)**	**(240.7)**	**(265.6)**	**(24.9)**	**10.3%**	**(248.5)**	**17.1**	**(6.4%)**
Gross Expenses									
Other Expenses	(162.5)	3.5	3.5	3.5	-	-	3.5	-	-
Wages and Benefits	5,449.5	4,743.6	4,831.6	5,097.4	265.8	5.5%	5,309.7	212.3	4.2%
Contracted and General Services	1,329.7	1,578.9	1,600.1	1,695.6	95.5	6.0%	1,732.7	37.1	2.2%
Heating, Lighting, Power, Water and Telephone	259.0	264.8	246.7	269.9	23.2	9.4%	269.9	-	-
Material, Goods and Supplies	2,131.5	1,942.3	1,995.0	2,044.4	49.4	2.5%	2,164.3	119.9	5.9%
Cost Recoveries	(3,699.7)	(3,754.0)	(3,771.5)	(3,964.7)	(193.2)	5.1%	(4,173.8)	(209.1)	5.3%
Transfers to Reserves	3,040.7	3,040.7	3,065.6	3,146.2	80.6	2.6%	3,163.2	17.0	0.5%
Contributions to Capital	52.0	52.0	27.1	25.5	(1.6)	(5.9%)	25.5	-	-
Finance Charges	2.1	2.8	-	3.4	3.4	-	4.0	0.6	17.6%
Total Gross Expenditure	**8,402.3**	**7,874.6**	**7,998.1**	**8,321.2**	**323.1**	**4.0%**	**8,499.0**	**177.8**	**2.1%**
Tax Support	**8,233.5**	**7,633.9**	**7,757.4**	**8,055.6**	**298.2**	**3.8%**	**8,250.5**	**194.9**	**2.4%**

2020 Actual Results:
In 2020, Transportation Services had a $599.6 unfavorable variance from budget. This unfavorable variance was the result of reduced revenues due to new permitting fee structure and increased Sign Shop activity with fewer opportunities for cost recovery.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	49.91	51.91	2.00	54.91	3.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	7,757.4	8,055.6	
Revenue Changes:			
Other	(24.9)	17.1	(7.8)
Total Revenue Change	(24.9)	17.1	(7.8)
Expenditure Changes:			
Inflation & Transfer	215.4	82.5	297.9
Growth	71.7	95.3	167.0
COVID-19 Impacts	36.0	-	36.0
Total Expenditure Change	323.1	177.8	500.9
Total Change, Net	298.2	194.9	493.1
Total Budget	**8,055.6**	**8,250.5**	

2022 Changes

Other Revenue Impacts:
A decrease in permitting revenue of $34.1 was added to reflect expected revenues resulting from the change in permitting revenue structure which is offset with a $59.0 increase in additional boulevard leases.

Growth:
An increase of $71.7 has been added to operational costs for materials and supplies and computer equipment requirements due to growth in the traffic network. Additional staffing required to reduce overtime resulting from network growth includes 2.0 FTEs, one Sign Shop Superintendent and one UTA Sign Shop. The cost of these FTEs are offset by increased cost recoveries within the Signing and Marking Program.

COVID-19 Impacts:
An increase of $36.0 that was removed due to COVID-19 for staff training has returned to the Transportation service line.

Other Significant Item(s):
A $215.4 inflationary increase has been added to operational costs to support operations and maintenance of the traffic network and for staff compensation based on collective agreements.

2023 Changes

Other Revenue Impacts:
A decrease in permitting revenue of $34.1 was added to reflect expected revenues resulting from the change in permitting revenue structure which is offset with a $17.0 increase in additional boulevard leases.

Growth:
An increase of $95.3 has been added to operational costs to support growth in the traffic network. Additional staffing required to reduce overtime resulting from network growth includes 3.0 FTEs for UTA Traffic Signing and Painting positions. The cost of these FTEs are offset by increased cost recoveries within the Signing and Marking program.

Other Significant Item(s):
A $82.5 inflationary increase has been added to operational costs to support operations and for staff compensation based on collective agreements.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01504: Neigh.Traffic Review Perm Installation	100.0	300.0	300.0	400.0	400.0
P.01512: Neighbourhood Traffic Management	50.0	50.0	50.0	50.0	50.0
P.01522: Traffic Noise Attenuation	50.0	50.0	50.0	50.0	50.0
P.01556: System Upgrades/Replacements	150.0	150.0	150.0	150.0	150.0
P.02020: 17th Street Corridor Extension	7,750.0	-	-	-	-
P.02234: Walkway Management	50.0	50.0	50.0	50.0	50.0
P.02265: Transportation Equipment Acquisitions	75.0	50.0	75.0	75.0	75.0
P.02288: Transportation Safety	1,180.0	1,050.0	950.0	1,150.0	1,150.0
P.02289: Transportation Planning	250.0	300.0	250.0	250.0	250.0
P.02290: Traffic Control Systems	1,450.0	1,450.0	1,150.0	1,150.0	1,150.0
P.02409: Traffic Operations & Management	660.0	660.0	660.0	660.0	660.0
P.02468: Active Transportation Plan Implement	1,075.0	1,075.0	1,275.0	1,275.0	1,275.0
Total	**12,840.0**	**5,185.0**	**4,960.0**	**5,260.0**	**5,260.0**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02020: 17th Street Corridor Extension	1,550.0	-	-	-	-
P.02468: Active Transportation Plan Implement	8,005.0	-	-	-	-
Total	**9,555.0**	**-**	**-**	**-**	**-**

The 2022-2023 Transportation Services capital investments includes twelve funded projects totaling $12,840.0 in 2022 and $5,185.0 in 2023.

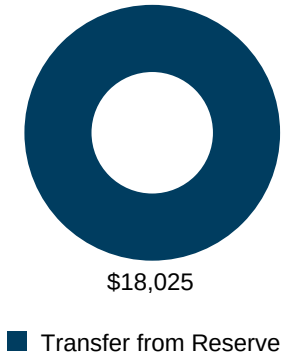
Five of these projects, totaling $2,725.0 in 2022 and $2,925.0 in 2023 involve capital rehabilitation or replacement of existing assets.

There are six projects, totaling $2,365.0 in 2022 and $2,260 in 2023, that are geared toward improving traffic safety and traffic management.

The Transportation capital plan for 2022 also includes the 17th Street Corridor Extension project in the amount of $7,750.0.

In 2022 there are two unfunded projects totaling $9,555.0.

2022-2023 Capital Budget by Funding Source



The Urban Planning and Development Business Line is a collection of various related services. The Figure below provides an illustration of the services contained under this Business Line:

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Urban Planning and Development Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
ECONOMIC DIVERSITY & PROSPERITY **A thriving, diverse local economy**

Priorities

Downtown Development

Our Downtown is proudly urban with a prairie heart, where there is room to breathe, space to grow, and everyone belongs.

In partnership with residents, businesses, institutions, and organizations, we will accelerate the plan to create a dynamic, inclusive, safe, and welcoming place in ohtahynah – or heart of our city on Treaty 6 Territory and the homeland of the Metis. We will do this by facilitating more opportunities for homes, jobs, activities, and experiences and easier options to get around.

Economic Development

As the biggest city in a resource-based province, we are aware of the vulnerabilities we face with fluctuations in commodity prices and how those can impact business investment in our city. As resource-based economies undergo a transition, diversifying Saskatoon's economy is key to long-term economic success and to building resiliency in times of economic shock.

To enhance this position, City Council will work with business organizations, post-secondary institutions, Indigenous organizations, and all orders of government to support investments that generate long-term economic opportunities for everyone.

Strategic Goal

Priorities

Equitable and Accessible Services

The services the City provides are aligned with what the public expects and balanced with affordability. We also recognize the diverse make-up and needs of the city. Therefore, it is essential that the services we provide are equitable and accessible to all. Accessibility of services is based on four pillars – geographical, financial, physical, and cultural.

Quality of Life and Public Safety

The City works in collaboration with community partners to ensure the collective safety and wellbeing of the public.

As well, residents have access to facilities and programs that promote active living, and enjoy the natural beauty and benefits of parks, trails, and the river valley that brings people together.

Strategic Goal

Priorities

Regional Planning

City Council is prioritizing the development of a vibrant, competitive, and well-planned region built on partnerships with the surrounding Urban and Rural Municipalities and First Nations.

Without a long-term plan in place, we risk hampering our ability to grow efficiently and provide a high quality of life to residents.

Important strides have been made through the Saskatoon North Partnership for Growth to develop a policy and planning framework that ensures future growth and the provision of services from which everyone in the region can benefit.

Engaging Approach to Infill and Growth

City Council prioritizes creating more predictable development processes for residents and developers while finding innovative ways to align neighbourhood desires with city-building goals. To that end, balanced growth requires a combination of infill and greenfield development that responds to Saskatoon's current and future demographics and market preferences to provide a spectrum of choices. Recognizing that growth and infill can disrupt life for existing residents and generate inherent tensions, it is important to listen to and consider the concerns for residents that are experiencing infill. This means developing engaging approaches and strategies that help neighbourhood residents actively participate in land use planning and city-building, as a means to increase confidence and understanding of the processes and shared outcomes.

Providing accessible and digestible information resources can bridge the knowledge gap and inclusive engagement with residents ultimately affected fosters more equitable approaches and creates conditions to allow for meaning dialogue and mutual understanding. Similarly, a clear path for developers provides continuity and increases predictability for everyone involved. Ultimately, prospective homeowners and/or residents have a better understanding of the potential for changes in Saskatoon neighbourhoods while promoting sustainable decisions.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Residential Infill Development	Average of 25% Infill Development over the last 5 years	2014-2018 14.80%	2015-2019 13.90%	2016-2020 13.60%	Neutral	Needs Improvement
Number of New Attainable Housing Units	≥ 200 New Units Annually across Housing Continuum	142	145	151	Improvement	Neutral
Vacancy Rates for Rental Housing	Average of 3% Vacancy Rate Over Last 10 Years	2009-2018 5.05%	2010-2019 5.43%	2011-2020 5.76%	Decline	Neutral

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Failure to achieve Council-approved service levels/ financial targets	• Periodic reporting to City Council on current service levels and actual accomplishments • Stabilization reserves exist for some programs • Rates are periodically reviewed, including a 3rd party review for Building Standards • Continue development of the new ePermitting system	• Enhance the ability to engage in revenue and activity level forecasting • Ensure all new service level requests are fully costed • Utilize Fusion reporting features to allow more frequent assessment of actual financial performance vs. targets • Implement the ePermitting system	Low	Low

Failure to satisfy stakeholder expectations	• External stakeholders participate on the advisory group for the new ePermitting system • Regular and periodic stakeholder meetings • Periodic customer satisfaction surveys	• Survey customer satisfaction after each building permit is issued • Review and update stakeholder committee terms of reference as needed • Improve reporting transparency in areas where expectations can not be met	Moderate	Moderate
Development occurs that is inconsistent with, or contrary to, approved long-term plans and policies	• Approved Official Community Plan, Corridor Transformation Plan and other guidance documents • Periodic review of existing bylaws • Established the Partnership for Growth (P4G) joint planning district	• Explore establishing and resourcing a more systematic bylaw review process • Awaiting provincial approval of the P4G Bylaws and District • Ensure all policy review requests are fully costed • Expand use of public communications material and engagement activities	Moderate	Low

2022– 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Attainable Housing	-	-	-	-	-	-	-	-	-
Building & Plumbing Permits & Standards	(4,629.7)	(5,386.9)	(5,624.4)	(7,496.1)	(1,871.7)	33.3%	(7,687.4)	(191.3)	2.6%
Business Improvement Districts	-	-	-	-	-	-	-	-	-
Bylaw Compliance	(67.8)	(88.8)	(91.7)	(102.6)	(10.9)	11.9%	(102.6)	-	-
Development Review	(682.5)	(1,174.7)	(1,061.1)	(1,275.8)	(214.7)	20.2%	(1,313.8)	(38.0)	3.0%
Licenses & Permits	(1,234.6)	(1,372.0)	(1,266.0)	(1,440.9)	(174.9)	13.8%	(1,440.9)	-	-
Long Range Planning	-	(0.9)	(0.9)	(0.9)	-	-	(0.9)	-	-
Neighbourhood Planning	-	-	-	-	-	-	-	-	-
Planning Project Services	-	-	-	-	-	-	-	-	-
Regional Planning	-	-	-	-	-	-	-	-	-
Research & Mapping	(28.9)	(37.3)	(37.3)	(27.3)	10.0	(26.8%)	(27.3)	-	-
Urban Design	(6.1)	(2.4)	(2.4)	(2.4)	-	-	(2.4)	-	-
Total Revenues	**(6,649.8)**	**(8,063.0)**	**(8,083.8)**	**(10,346.0)**	**(2,262.2)**	**28.0%**	**(10,575.3)**	**(229.3)**	**2.2%**
Gross Expenses									
Attainable Housing	428.6	428.6	533.3	543.8	10.5	2.0%	544.0	0.2	0.0%
Building & Plumbing Permits & Standards	4,629.7	5,386.9	5,624.4	7,496.1	1,871.7	33.3%	7,687.4	191.3	2.6%
Business Improvement Districts	123.9	123.9	124.8	325.0	200.2	160.4%	331.5	6.5	2.0%
Bylaw Compliance	792.2	790.5	815.8	830.4	14.6	1.8%	830.9	0.5	0.1%
Development Review	1,506.6	1,758.7	1,753.2	2,036.5	283.3	16.2%	2,075.0	38.5	1.9%
Licenses & Permits	1,234.6	1,372.0	1,266.0	1,440.9	174.9	13.8%	1,440.9	-	-
Long Range Planning	203.9	282.8	284.0	415.5	131.5	46.3%	415.9	0.4	0.1%

Neighbourhood Planning	733.0	787.4	800.9	1,322.0	521.1	65.1%	1,332.0	10.0	0.8%
Planning Project Services	197.8	188.9	182.9	690.4	507.5	277.5%	685.2	(5.2)	(0.8%)
Regional Planning	526.7	550.9	630.0	718.6	88.6	14.1%	713.3	(5.3)	(0.7%)
Research & Mapping	412.5	508.7	517.9	541.5	23.6	4.6%	542.0	0.5	0.1%
Urban Design	1,393.8	2,764.3	1,990.3	1,551.4	(438.9)	(22.1%)	2,010.0	458.6	29.6%
Total Gross Expenses	**12,183.3**	**14,943.6**	**14,523.5**	**17,912.1**	**3,388.6**	**23.3%**	**18,608.1**	**696.0**	**3.9%**
Tax Support	**5,533.5**	**6,880.6**	**6,439.7**	**7,566.1**	**1,126.4**	**17.5%**	**8,032.8**	**466.7**	**6.2%**

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	126.25	135.75	9.50	135.75	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	6,439.7	7,566.1	
Revenue Changes:			
COVID-19 Impacts	(1,418.8)	-	(1,418.8)
Other	(843.4)	(229.3)	(1,072.7)
Total Revenue Change	(2,262.2)	(229.3)	(2,491.5)
Expenditure Changes:			
Inflation & Transfer	168.6	225.8	394.4
Growth	1,748.9	-	1,748.9
COVID-19 Impacts	1,471.1	470.2	1,941.3
Service Level Changes	-	-	-
Total Expenditure Change	3,388.6	696.0	4,084.6
Total Budget	**7,566.1**	**8,032.8**	

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
Development Review	575.0	-	-	-	-
Long Range Planning	-	124.0	124.0	-	-
Neighbourhood Planning	200.0	200.0	50.0	50.0	50.0
Regional Planning	-	66.0	-	-	-
Urban Design	2,180.0	1,000.0	-	-	-
Total	2,955.0	1,390.0	174.0	50.0	50.0

Financing for Capital Investments

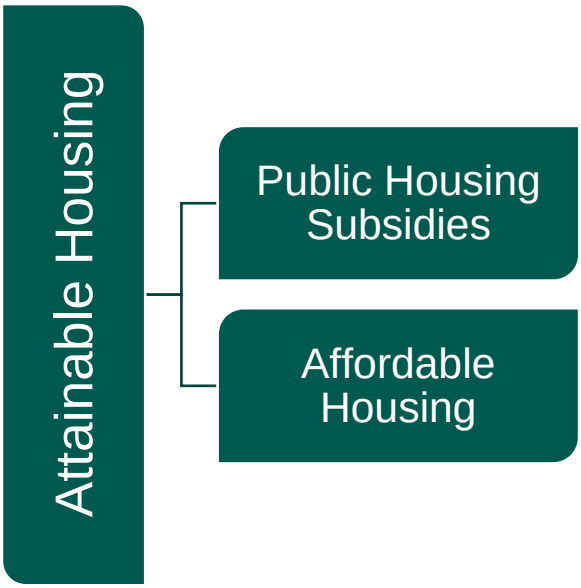
Funding Source	2022	2023	2024	2025	2026
Operating Fund Contribution	50.0	50.0	50.0	50.0	50.0
Transfer from Reserves	2,100.0	1,000.0	-	-	-
Unfunded	805.0	340.0	124.0	-	-
Total	2,955.0	1,390.0	174.0	50.0	50.0

Operating Budget Impacts of Capital Projects

	2022	2023	2024	2025	2026
Urban Design	-	-	2.5	-	-
Total	-	-	2.5	-	-

Attainable Housing

Overview



The Attainable Housing program works with the community to meet identified housing needs and to facilitate the development of appropriate civic policies and incentive programs to address the need for attainable and special needs housing. This program is partially funded through the City's Affordable Housing Reserve.

Attainable Housing is a fundamental aspect of the quality of life in Saskatoon. The rationale and initiatives associated with the Attainable Housing Program are documented in the Housing Business Plan and Annual Report which is updated and presented to City Council each year.

The 10-year Housing Business Plan (2013- 2022) evaluates community needs in housing, and a progress report is provided to City Council each year, as well as detailed business plans for the following year.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	146.1	224.7	236.3	245.8	9.5	4.0%	246.0	0.2	0.1%
Contracted and General Services	2.9	8.1	7.1	8.1	1.0	14.1%	8.1	-	-
Heating, Lighting, Power, Water and Telephone	0.5	0.8	0.8	0.8	-	-	0.8	-	-
Material, Goods and Supplies	-	0.7	0.7	0.7	-	-	0.7	-	-
Donations, Grants and Subsidies	(12.1)	90.0	90.0	90.0	-	-	90.0	-	-
Transfers to Reserves	257.2	70.3	164.4	164.4	-	-	164.4	-	-
Contributions to Capital	34.0	34.0	34.0	34.0	-	-	34.0	-	-
Total Gross Expenditure	**428.6**	**428.6**	**533.3**	**543.8**	**10.5**	**2.0%**	**544.0**	**0.2**	**-**
Tax Support	**428.6**	**428.6**	**533.3**	**543.8**	**10.5**	**2.0%**	**544.0**	**0.2**	**-**

2020 Actual Results:
In 2020, Attainable Housing had no overall variance from budget as the policy directs that any favorable variance be transferred to the Affordable Housing Reserve. The favorable variance in expenditures, due to a vacancy and share of profits from the Public Housing Subsidies program, resulted in a $187.0 increase in the transfer to the Affordable Housing Reserve.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	2.33	2.33	-	2.33	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	533.3	543.8	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	9.5	0.2	9.7
COVID-19 Impacts	1.0	-	1.0
Total Expenditure Change	10.5	0.2	10.7
Total Change, Net	10.5	0.2	10.7
Total Budget	**543.8**	**544.0**	

2022 Changes:
There are no significant operating changes in Attainable Housing in 2022.

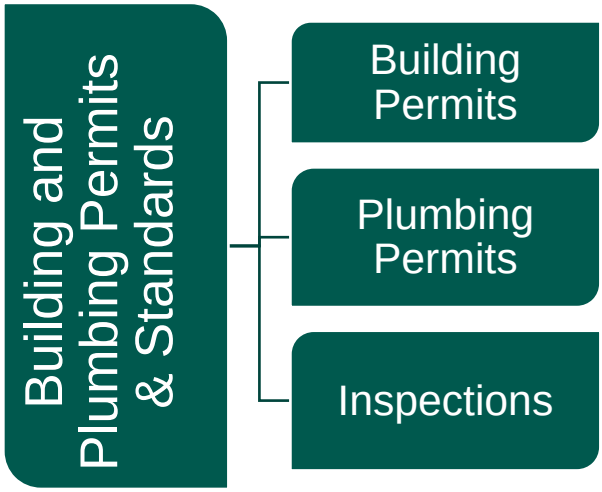
2023 Changes:
There are no significant operating changes in Attainable Housing in 2023.

Summary of Capital Investments

There are no capital investments for Attainable Housing

Building and Plumbing Permits & Standards

Overview



The Building and Plumbing Permits & Standards Program provides for the review, issuance, and inspection of building, plumbing, and demolition permits. This process ensures individuals and groups have safe and healthy places to live, work and play. The Program also processes requests for Property Information Disclosures, Encroachment Agreements, and Civic Addresses. The Program contributes to the Plan Review and Inspection Stabilization Reserve. This reserve is to stabilize the program during periods of less activity.

This program is not subsidized by the mill rate. All expenditures are funded through the generation of fees. Fees in excess of expenses are held in the Plan Review and Inspection Services Stabilization Reserve.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Building and Development Permits	Residential Applications	One unit dwellings within 5 days	One Unit Dwellling within 5 days, 10 days during peak periods	
		Two unit dwellings and secondary suites within 7 days	Two unit dwellings and secondary suites within 7 days, 12 days during peak periods	
	Commercial Applications	Under review to improve service levels aligned with industry needs	1 to 5 weeks, 2 to 6 weeks during peak periods	
Building Inspections	Residential Building Inspections	Next day inspections		
	Commercial Building Inspections	Cyclic inspections to suit stage of construction approximately every 3 weeks		

Plumbing Permits and Inspections	Plumbing Applications	1 day processing
	Plumbing Inspections	Next day inspections
Property Information Disclosures	Applications	Complete within 3 days
	Viewing Plans	Same day service

Summary of Operating Changes

Summary of 2022 –2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(4,590.5)	(5,335.7)	(5,573.2)	(7,459.9)	(1,886.7)	33.9%	(7,651.2)	(191.3)	2.6%
User Fees	(39.2)	(51.2)	(51.2)	(36.2)	15.0	(29.3%)	(36.2)	-	-
Total Revenues	**(4,629.7)**	**(5,386.9)**	**(5,624.4)**	**(7,496.1)**	**(1,871.7)**	**33.3%**	**(7,687.4)**	**(191.3)**	**2.6%**
Gross Expenses									
Wages and Benefits	4,775.5	5,052.7	5,083.3	5,517.0	433.7	8.5%	5,521.2	4.2	0.1%
Contracted and General Services	1,283.1	1,557.1	1,461.5	1,730.0	268.5	18.4%	1,671.5	(58.5)	(3.4%)
Heating, Lighting, Power, Water and Telephone	41.4	39.4	39.4	39.9	0.5	1.3%	39.9	-	-
Material, Goods and Supplies	28.1	86.4	65.4	89.0	23.6	36.1%	89.0	-	-
Cost Recoveries	(103.8)	(103.8)	(103.8)	(80.2)	23.6	(22.7%)	(80.3)	(0.1)	0.1%
Transfers to Reserves	(1,421.4)	(1,264.9)	(921.4)	200.4	1,121.8	(121.7%)	446.1	245.7	122.6%
Finance Charges	26.8	20.0	-	-	-	-	-	-	-
Total Gross Expenditure	**4,629.7**	**5,386.9**	**5,624.4**	**7,496.1**	**1,871.7**	**33.3%**	**7,687.4**	**191.3**	**2.6%**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:
In 2020, Building and Plumbing Permits & Standards had no overall variance from budget as this program is fully cost recovered. Actual revenues from building and plumbing permits were $757.2 million or 14% lower than budget due to lower permit volumes and associated construction values due to the impact of COVID-19 on the construction industry. This was partially offset by staff and operating savings of $600.7 and was balanced by increasing the draw on the Stabilization reserve by $156.5.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	58.00	58.00	-	58.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
COVID-19 Impacts	(1,011.0)	-	(1,011.0)
Other	(860.7)	(191.3)	(1,052.0)
Total Revenue Change	(1,871.7)	(191.3)	(2,063.0)
Expenditure Changes:			
Inflation & Transfer	672.8	191.3	864.1
Growth	187.9	-	187.9
COVID-19 Impacts	1,011.0	-	1,011.0
Total Expenditure Change	1,871.7	191.3	2,063.0
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

COVID-19 Revenue Impacts:
An increase of $1,011.0 in Building Permit revenue restores the revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Impacts:
Revenue increases of $860.7 represent proposed rate increases to commercial and residential building permits of $293.6 and plumbing permits of $128.0 along with volume increases to commercial and residential building permits of $311.7 and plumbing permits of $127.4.

Growth:
Expenditure increases of $187.9 are due to the increased systems and support costs and licensing for the new automated permitting system and is an operating impact linked to P.02169: Urban Planning & Development Program Enhancements.

COVID-19 Expense Impacts:
An increase of $156.5 in Building Permit expenditures and $107.7 in Plumbing Permit expenditures restores the expenditure budget to the 2020 level, reversing the temporary reduction that was put in place in 2021. Expenditure savings related to COVID-19 included cross charges, staffing, training, and office expenses.

The COVID-19 impacts were offset by a change in the transfer to the Stabilization Reserve of $746.8.

Other Significant Item(s):
An inflationary increase of $343.4 has been included in staff compensation based on collective agreements and the reversal of planned vacancies.

Efficiencies identified primarily due to implementation of the automated permitting system has resulted in savings of $50.9, for postage and other office expenses.

In accordance with the reserve policy, the transfer from the Plan Review and Inspection Services Stabilization Reserve will decrease by $375.0, resulting in a $200.4 contribution to the reserve.

2023 Changes
Other Revenue Impacts:
Revenue increases of $191.3 represent proposed rate increases to residential building permits of $65.6 and plumbing permits of $54.0 along with volume increases to residential building permits of $46.8 and plumbing permits of 24.9.

Other Significant Item(s):
Expenditures have decreased by $58.6 primarily due to the reduction in the cross charge for the City Centre Planner position that is now partially funded by Development Review.

An inflationary increase of $4.2 has been included in staff compensation based on collective agreements.

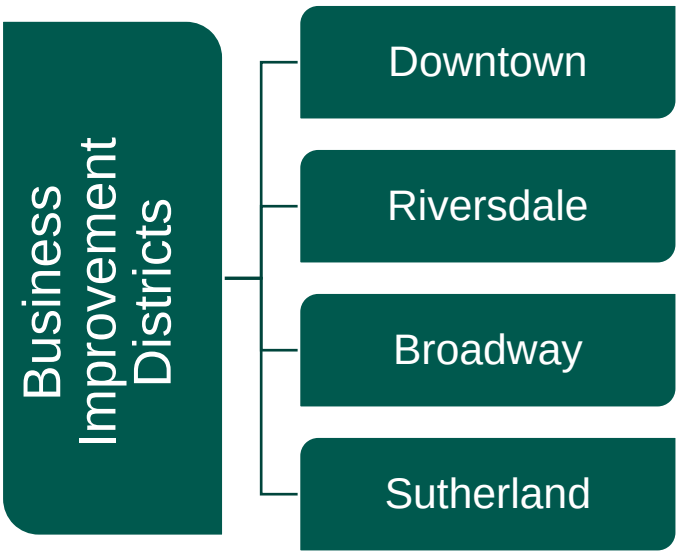
In accordance with the reserve policy, the transfer to the Plan Review and Inspection Services Stabilization Reserve will increase by $245.7, resulting in a $446.1 contribution to the reserve.

Summary of Capital Investments

There are no capital investments for Building and Plumbing Permits and Standards.

Business Improvement Districts

Overview



Funding provided to Business Improvement Districts (BIDs) helps to bolster the administrative and financial capability of these organizations, which in turn assists the City Administration to plan and make improvements in these areas. The BIDs collaborate with City Administration on a range of projects such as Local Area Plans, City Centre Plan, The Junction, and Broadway 360, to name a few. The BIDs also provide advice to help the City prioritize urban design projects and maintenance priorities as part of the on-going cooperative efforts in the BID areas. This program provides each of the DTN YXE, the Riversdale Business Improvement District, the Broadway Business Improvement District, and the Sutherland Business Improvement District, with a grant based on an allocation of parking revenues, adjusted annually by the Consumer Price Index.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	-	-	-	-	-	-	-	-	-
Gross Expenses									
Donations, Grants and Subsidies	123.9	123.9	124.8	325.0	200.2	160.4%	331.5	6.5	2.0%
Total Gross Expenditure	**123.9**	**123.9**	**124.8**	**325.0**	**200.2**	**160.4%**	**331.5**	**6.5**	**2.0%**
Tax Support	**123.9**	**123.9**	**124.8**	**325.0**	**200.2**	**160.4%**	**331.5**	**6.5**	**2.0%**

2020 Actual Results:
There was no variance from budget in 2020.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	124.8	325.0	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	-	6.5	6.5
Growth	200.2	-	200.2
Total Expenditure Change	200.2	6.5	206.7
Total Change, Net	200.2	6.5	206.7
Total Budget	**325.0**	**331.5**	

2022 Changes

Growth:

The revised parking revenue distribution formula approved by City Council results in an increase of $200.2 in the Business Improvement Districts grants. The new grant allocation is $150.0 – DTN YXE; $75.0 – Riversdale BID; $75.0 – Broadway BID; and $25.0 - Sutherland BID.

2023 Changes

Other Significant Item(s):

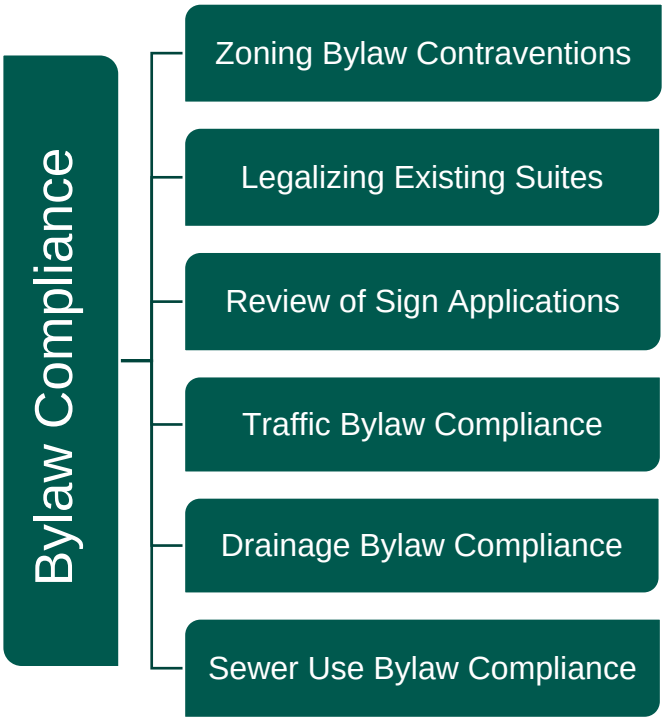
The BID operating grant increased by $6.5 based on the increase in the Consumer Price Index.

Summary of Capital Investments

There are no capital investments for Business Improvement District.

Bylaw Compliance

Overview



The Community Standards Department exists to provide an effective delivery model for bylaw enforcement and related activities. Within the Department, the Bylaw Compliance section serves to ensure, through education and enforcement measures, adherence to the regulations set out in a number of municipal Bylaws. The Bylaw Compliance service line continues to grow as the Department brings together a number of bylaw groups under one delivery method.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Sign Permit Review	Standard	15 - 20 days		
	Billboard	20 - 25 days		
Complaint Response	All	90% within 2 business days		
Inspections	Development Permits	95% completion based on site checks in accordance with site/landscaping plans		
	Sewer Use	95% of businesses are inspected for compliance with the sewer use bylaw		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(67.8)	(88.8)	(91.7)	(146.4)	(54.7)	59.7%	(146.4)	-	-
User Fees	-	-	-	43.8	43.8	-	43.8	-	-
Total Revenues	**(67.8)**	**(88.8)**	**(91.7)**	**(102.6)**	**(10.9)**	**11.9%**	**(102.6)**	**-**	**-**
Gross Expenses									
Wages and Benefits	1,077.0	1,135.0	1,183.8	1,205.6	21.8	1.8%	1,206.5	0.9	0.1%
Contracted and General Services	142.4	138.7	138.0	128.2	(9.8)	(7.1%)	128.2	-	-
Heating, Lighting, Power, Water and Telephone	7.6	9.3	9.3	9.3	-	-	9.3	-	-
Material, Goods and Supplies	7.8	7.4	7.4	15.4	8.0	108.1%	15.4	-	-
Cost Recoveries	(442.5)	(499.9)	(522.7)	(528.1)	(5.4)	1.0%	(528.5)	(0.4)	0.1%
Total Gross Expenditure	**792.2**	**790.5**	**815.8**	**830.4**	**14.6**	**1.8%**	**830.9**	**0.5**	**0.1%**
Tax Support	**724.4**	**701.7**	**724.1**	**727.8**	**3.7**	**0.5%**	**728.3**	**0.5**	**0.1%**

2020 Actual Results:
In 2020 Bylaw Compliance had no significant variance from budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	13.00	13.00	-	13.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	724.1	727.8	
Revenue Changes:			
Other	(10.9)	-	(10.9)
Total Revenue Change	(10.9)	-	(10.9)
Expenditure Changes:			
Inflation & Transfer	13.6	0.5	14.1
Growth	-	-	-
COVID-19 Impacts	1.0	-	1.0
Total Expenditure Change	14.6	0.5	15.1
Total Change, Net	3.7	0.5	4.2
Total Budget	**727.8**	**728.3**	

2022 Changes

Other Revenue Impacts:

A revenue increase of $10.9 has been included. This change is comprised of an increase in occupancy permits of $8.8 and sewer use permit revenue of $3.6, which is offset by anticipated decreases in sign fees of $1.5.

Covid-19 Expense Impacts:

An increase of $1.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):

An inflationary increase of $21.8 has been included in staff compensation based on collective agreements.

2023 Changes

Other Significant Item(s):

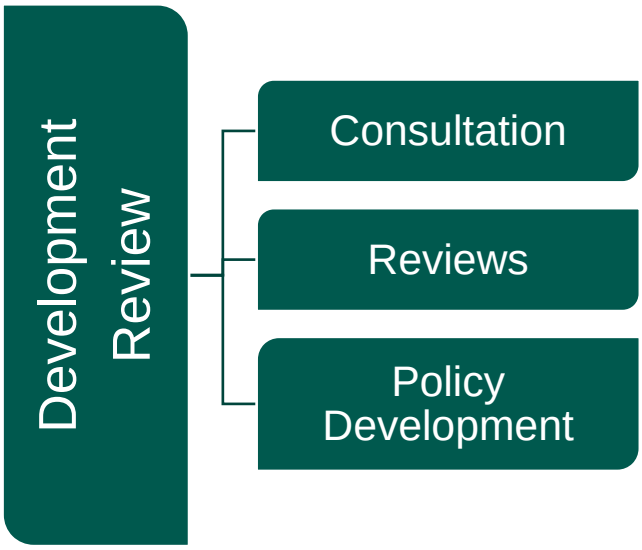
An inflationary increase of $0.9 has been included in staff compensation based on collective agreements.

Summary of Capital Investments

There are no capital investments for Bylaw Compliance.

Development Review

Overview



The Development Review program facilitates the orderly use and development of property in Saskatoon in accordance with accepted community standards, as outlined in the City's Official Community Plan, Zoning Bylaw and Subdivision Bylaw, as well as numerous Council and Administrative Policies. The program serves as a resource to pursue development proposals, interpretations on bylaws and policies, and information on approval processes and timelines. The program reviews neighbourhood concept plans and direct control applications, architectural reviews and design standards, subdivision, condominium conversions, rezoning, discretionary use and development permit applications, as well as applications for both new and converted condominiums.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(392.4)	(563.2)	(478.9)	(625.1)	(146.2)	30.5%	(645.3)	(20.2)	3.2%
User Fees	(290.1)	(611.5)	(582.2)	(650.7)	(68.5)	11.8%	(668.5)	(17.8)	2.7%
Total Revenues	**(682.5)**	**(1,174.7)**	**(1,061.1)**	**(1,275.8)**	**(214.7)**	**20.2%**	**(1,313.8)**	**(38.0)**	**3.0%**
Gross Expenses									
Wages and Benefits	1,327.2	1,433.5	1,471.4	1,707.2	235.8	16.0%	1,708.4	1.2	0.1%
Contracted and General Services	283.0	310.5	311.8	350.0	38.2	12.3%	351.1	1.1	0.3%
Heating, Lighting, Power, Water and Telephone	2.7	4.9	4.9	4.9	-	-	4.9	-	-
Material, Goods and Supplies	4.7	6.0	6.0	6.0	-	-	6.0	-	-
Cost Recoveries	(114.2)	(116.6)	(116.6)	(121.0)	(4.4)	3.8%	(60.6)	60.4	(49.9%)
Transfers to Reserves	(0.5)	118.9	(2.9)	10.8	13.7	(472.4%)	(13.4)	(24.2)	(224.1%)
Finance Charges	3.7	1.5	78.6	78.6	-	-	78.6	-	-
Total Gross Expenditure	**1,506.6**	**1,758.7**	**1,753.2**	**2,036.5**	**283.3**	**16.2%**	**2,075.0**	**38.5**	**1.9%**
Tax Support	**824.0**	**584.0**	**692.1**	**760.7**	**68.6**	**9.9%**	**761.2**	**0.5**	**0.1%**

2020 Actual Results:
In 2020 Development Review had a $240.0 unfavorable variance from budget. This was the result of lower than budgeted revenues of $492.2 from development permit, subdivision, zoning and discretionary use applications, offset by $252.2 in expenditure savings, primarily from staff vacancies, related expenditures and reversal in the budgeted transfer to the Stabilization reserve. This unfavorable variance is primarily due to the impacts of COVID-19.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	14.00	16.00	2.00	16.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	692.1	760.7	
Revenue Changes:			
COVID-19 Impacts	(232.9)	-	(232.9)
Other	18.2	(38.0)	(19.8)
Total Revenue Change	(214.7)	(38.0)	(252.7)
Expenditure Changes:			
Inflation & Transfer	(109.3)	38.5	(70.8)
Growth	250.8	-	250.8
COVID-19 Impacts	141.8	-	141.8
Total Expenditure Change	283.3	38.5	321.8
Total Change, Net	68.6	0.5	69.1
Total Budget	**760.7**	**761.2**	

2022 Changes

COVID-19 Revenue Impacts:
An increase of $232.9 in Development Permit, Subdivision Applications, Discretionary Use and Zoning Application revenue restores the revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Impacts:
Development Permit revenue is anticipated to decrease by $18.2 due to volume decreases of $43.7, partially offset by proposed rate increases of $25.5.

Growth:
An increase of $103.0 (1 FTE) for a Senior Planner 21 is required to ensure ongoing review and update of the Zoning Bylaw and was an operating impact identified under P.02300: Comprehensive Zoning Bylaw Review.

An increase of $108.4 (1 FTE) plus operating costs of $2.6, is for a Customer Service Manager position to provide centralized communications and customer service functions for the Planning & Development Department. The position will pursue customer service improvements to improve efficiency, quality of information and tracking/monitoring functions for the Department. This position is 50% funded through Development Revenues.

Expenditure increases of $36.8 relates to a cross charge for increased systems support and licensing costs for the new LMS technology used in part by Development Review, and is an operating impact linked to P.02169: Urban Planning & Development Program Enhancements. This expenditure is covered by Development Revenues.

Covid-19 Expense Impacts:
An increase of $3.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

The COVID-19 impacts were offset by a change in the transfer to the Stabilization Reserves of $138.8.

Other Significant Item(s):
An inflationary increase of $24.4 has been included in staff compensation based on collective agreements.

Expenditure increases of $36.8 relates to a cross charge for increased systems support and licensing costs for the new LMS technology used in part by Development Review, and is an operating impact linked to P.02169: Urban Planning & Development Program Enhancements. This expenditure is covered by Development Revenues.

The transfer to the Development Review Program Stabilization Reserve is budgeted to decrease by $125.1, resulting in a total contribution of $13.7.

2023 Changes
Other Revenue Impacts:
Development Permit revenue is anticipated to increase by $38.0 due to proposed rate increases.

Other Significant Item(s):
An inflationary increase of $1.2 has been included in staff compensation based on collective agreements.

Cost Recovery decrease of $60.4 relates to the reduction of the cross charge to Building and Plumbing Permits for one half of the City Centre Planner position, as those costs transition to the Development Review service line to be covered by Development Revenues.

The transfer from the Development Review Program Stabilization Reserve is budged to increase by $24.2, resulting in a total draw of $10.5.

Summary of Capital Investments

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02300: Comprehensive Zoning Bylaw Review	400.0	-	-	-	-
P.10023: Growth & Infill Comm. & Eng. Strategy	175.0	-	-	-	-
Total	**575.0**	**-**	**-**	**-**	**-**

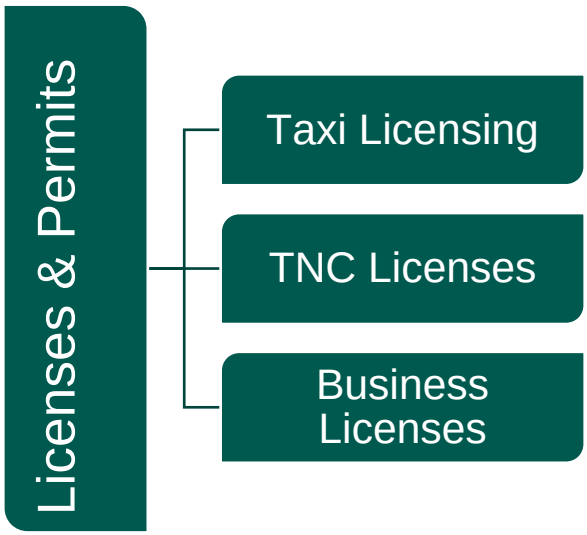
P.02300: Comprehensive Zoning Bylaw Review capital project is projected to cost $1,460.0 over 4 years with 2022 being the final year. The Bylaw last underwent a compressive review between 2007 and 2009. Industry trends and changes in the meantime have left gaps where the zoning does not address the desired uses effectively. Addressing identified issues and initiatives will assist in streamlining development applications by ensuring that the regulations are appropriate and in place for the desired types of facilities in the community. The 2022 request of $400.0 is required to complete the full scope of the project.

P.10023: Growth & Infill Communications & Engagement Strategy project will create a process to provide clarity and predictability along with an action plan to enhance, modernize and strengthen the tools and approaches used by Planning and Development, related to land use application and policy projects. The funding required to complete this project in 2022 is $175.0.

These projects are currently unfunded and contingent on City Council's allocation of RCE to these projects.

Licenses & Permits

Overview



The Licenses & Permits service line provides a licensing service for all commercial and home-based enterprises in Saskatoon. Business start-up assistance is also offered as a value-added service. All street vending services (parking patios, sidewalk cafes, mobile food trucks, and food carts), policy, and licensing are conducted from this service line. Business activity data from licensing is compiled and provided to the business community as a value added indicator to the health and growth of our commercial sector.

Also included is the Taxi and Rideshare program which oversees the regulation, licensing and enforcement of vehicles for hire including taxis and transportation network companies (TNCs). Business Licensing and Taxi and Rideshare programs are not subsidized by the mill rate. All expenditures are funded through the generation of fees.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Business License	Review Home Based and Commercial Business License Applications	Complete applications are reviewed within 10 business days. Approximately 12,000 applications reviewed per year.		
	Review street-use business applications, including mobile food trucks, mobile venders, sidewalk cafes and parking patios	Complete applications are reviewed within 10 business days. Approximately 50 applications reviewed per year.		
	Business License Inspection	Respond to enquiries from residents about unlicensed businesses within two business days. Conduct inspection within 10 business days.		

Taxi and Rideshare	Review taxi driver, taxi license, taxi broker, and transportation network company licenses	Complete applications are reviewed within 10 business days. Approximately 650 applications reviewed per year.
	Taxi and Rideshare Inspections	Respond to enquiries from residents about taxis and ridesharing within two business days. Conduct inspection within 10 business days.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(216.5)	(210.0)	(191.9)	(245.0)	(53.1)	27.7%	(245.0)	-	-
User Fees	(1,018.1)	(1,162.0)	(1,074.1)	(1,195.9)	(121.8)	11.3%	(1,195.9)	-	-
Total Revenues	**(1,234.6)**	**(1,372.0)**	**(1,266.0)**	**(1,440.9)**	**(174.9)**	**13.8%**	**(1,440.9)**	**-**	**-**
Gross Expenses									
Wages and Benefits	854.6	934.7	976.7	994.4	17.7	1.8%	995.1	0.7	0.1%
Contracted and General Services	215.3	318.9	358.8	383.0	24.2	6.7%	384.2	1.2	0.3%
Heating, Lighting, Power, Water and Telephone	3.1	4.1	4.1	4.1	-	-	4.1	-	-
Material, Goods and Supplies	10.6	10.6	11.1	12.3	1.2	10.8%	12.3	-	-
Transfers to Reserves	122.7	84.7	(84.7)	47.1	131.8	(155.6%)	45.2	(1.9)	(4.0%)
Finance Charges	28.3	19.0	-	-	-	-	-	-	-
Total Gross Expenditure	**1,234.6**	**1,372.0**	**1,266.0**	**1,440.9**	**174.9**	**13.8%**	**1,440.9**	**-**	**-**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:

In 2020, Licenses & Permits had no overall variance from budget as this program is fully cost recovered. The unfavourable variance in revenues of $137.4 due to reduced business license renewals and lower TNC revenues, was more than offset by expenditure savings of $175.4 due to staff vacancies, savings from not contracting any studies and reduced cross charges and was balanced through increased contributions of $38.0 to the Stabilization reserves.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	10.60	10.60	-	10.60	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
COVID-19 Impacts	(174.9)	-	(174.9)
Other	-	-	-
Total Revenue Change	(174.9)	-	(174.9)
Expenditure Changes:			
Inflation & Transfer	(70.4)	-	(70.4)
Growth	70.4	-	70.4
COVID-19 Impacts	174.9	-	174.9
Total Expenditure Change	174.9	-	174.9
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

COVID-19 Revenue Impacts:

An increase of $174.9 in Business Licenses and Transportation Network (TNC) revenue restores the revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

The COVID-19 impacts were offset by a change in the transfer to the Stabilization Reserves of $174.9.

Growth:

Expenditure increases of $70.4 relates to a cross charge for increased systems support and licensing costs for the new LMS technology used in part by Business Licenses and is an operating impact linked to P.02169: Urban Planning & Development Program Enhancements.

Other Significant Item(s):

An increase of $17.7 has been included in staff compensation based on collective agreements.

Expenditure decreases of $46.6 are from reductions in special project funding and the cross charge for office support.

In accordance with reserve policy, the transfer to the Business Licensing Stabilization Reserve has decreased by $17.3, resulting in a draw of $53.9, the transfer to the Vehicles for Hire Stabilization Reserve, related to the taxi and TNC operation, decreased by $25.8, resulting in a $71.5 contribution to the reserve. The transfer related to the Accessibility Levy remains at $29.5.

2023 Changes

Other Significant Item(s):

An inflationary increase of $0.7 has been included in staff compensation based on collective agreements.

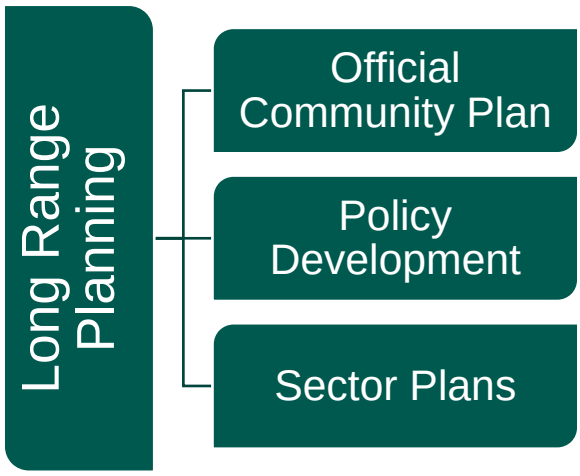
In accordance with reserve policy, the transfer from the Business Licensing Stabilization Reserve has increased $1.8, resulting in a draw of $55.7, and the transfer to the Vehicles for Hire Stabilization Reserve, related to both the taxi and TNC operation, has increased by $0.1, resulting in a $71.4 contribution. The transfer related to the Accessibility Levy remains at $29.5.

Summary of Capital Investments

There are no capital investments for Licenses & Permits.

Long Range Planning

Overview



The key function of the Long Range Planning section is policy development related to the sustainable growth of Saskatoon. With a planning horizon of 500,000 people, staff is engaged in two primary roles – the ongoing development of policy and maintenance of the adopted Official Community Plan, and for the creation and amendment of major Sector Plans.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	-	(0.9)	(0.9)	(0.9)	-	-	(0.9)	-	-
Total Revenues	**-**	**(0.9)**	**(0.9)**	**(0.9)**	**-**	**-**	**(0.9)**	**-**	**-**
Gross Expenses									
Wages and Benefits	339.1	473.4	486.6	597.7	111.1	22.8%	598.1	0.4	0.1%
Contracted and General Services	7.5	19.8	15.8	34.1	18.3	115.8%	34.1	-	-
Heating, Lighting, Power, Water and Telephone	1.2	1.8	1.8	1.9	0.1	5.6%	1.9	-	-
Material, Goods and Supplies	0.7	1.6	1.6	3.6	2.0	125.0%	3.6	-	-
Cost Recoveries	-	(5.3)	(5.3)	(5.3)	-	-	(5.3)	-	-
Transfers to Reserves	(144.5)	(208.5)	(216.5)	(216.5)	-	-	(216.5)	-	-
Total Gross Expenditure	**203.9**	**282.8**	**284.0**	**415.5**	**131.5**	**46.3%**	**415.9**	**0.4**	**0.1%**
Tax Support	**203.9**	**281.9**	**283.1**	**414.6**	**131.5**	**46.5%**	**415.0**	**0.4**	**0.1%**

2020 Actual Results:
In 2020 Research & Mapping had a $78.0 favorable variance from budget, primarily due to temporary staff vacancies, and reduced office expenses, training, and travel.

Urban Planning and Development

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	4.00	5.00	1.00	5.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	283.1	414.6	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	7.9	0.4	8.3
Growth	119.6	-	119.6
COVID-19 Impacts	4.0	-	4.0
Service Level Changes	-	-	-
Total Expenditure Change	131.5	0.4	131.9
Total Change, Net	131.5	0.4	131.9
Total Budget	**414.6**	**415.0**	

2022 Changes

Growth:

The Growth Plan to Half a Million implementation (Capital Project 2541) is transitioning from a capital project to operating. The operating budget increases will be offset by a reduction in the transfer to the Reserve for Capital Expenditures, allowing this transition to have no impact on the mill rate. The transition totals $811.0 and includes 5.75 positions.

As part of the transition, an increase of $103.2 (1.0 FTE) for a Senior Planner 21 position and $16.4 in related program expenses has been added to the Long Range Planning service line. The key activities of this function are ongoing internal and external awareness activities related to the Official Community Plan, preparing the annual Growth Monitoring Report, preparing a State of the OCP report every four years, policy review and updates and ongoing collaboration with other Divisions to support implementation.

COVID-19 Expense Impacts:

An increase of $4.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):

An estimated inflationary increase of $7.9 has been included in staff compensation based on collective agreements.

2023 Changes

There are no significant 2023 operating changes in Long Range Planning.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
Total	**-**	**-**	**-**	**-**	**-**

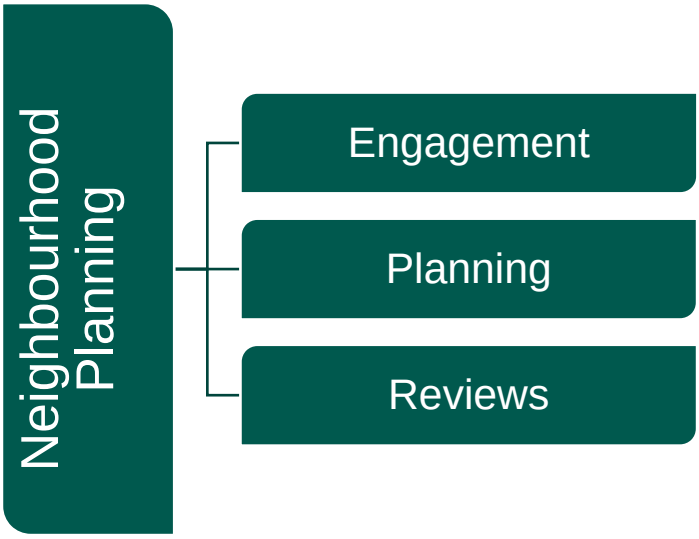
Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.10022: Sector Plan Amendment Advancement	-	124.0	124.0	-	-
Total	**-**	**124.0**	**124.0**	**-**	**-**

P.10022: Sector Plan Amendment Advancement provides the resources to update an additional sector plan to reflect the Saskatoon Freeway alignment and updated City of Saskatoon plans, policies, and bylaws. The funding request is for $123.5 in 2023.

This project is currently unfunded and contingent on City Council's allocation of RCE to this project.

Neighbourhood Planning

Overview



The Neighbourhood Planning service line is focused on sustainability and renewal of existing neighbourhoods. To achieve sustainability objectives, established areas of Saskatoon must be enhanced and the population must increase, providing a better balance between development in greenfield and infill areas. Local Area Plans, Neighbourhood Safety (CPTED), Attainable Housing, and Incentive programs are offered to enhance the City's established neighbourhoods.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	652.2	684.6	703.1	725.5	22.4	3.2%	726.0	0.5	0.1%
Contracted and General Services	507.5	524.2	528.4	545.2	16.8	3.2%	554.7	9.5	1.7%
Heating, Lighting, Power, Water and Telephone	1.9	2.8	2.8	2.8	-	-	2.8	-	-
Material, Goods and Supplies	3.7	8.5	8.5	8.5	-	-	8.5	-	-
Cost Recoveries	(9.7)	(10.0)	(10.0)	(10.0)	-	-	(10.0)	-	-
Transfers to Reserves	(472.7)	(472.7)	(481.9)	-	481.9	(100.0%)	-	-	-
Contributions to Capital	50.0	50.0	50.0	50.0	-	-	50.0	-	-
Total Gross Expenditure	**733.0**	**787.4**	**800.9**	**1,322.0**	**521.1**	**65.1%**	**1,332.0**	**10.0**	**0.8%**
Tax Support	**733.0**	**787.4**	**800.9**	**1,322.0**	**521.1**	**65.1%**	**1,332.0**	**10.0**	**0.8%**

2020 Actual Results:
2020 resulted in a $54.4 favorable variance from budget due to reductions in training, travel, and other expenditures of $27.0 related to COVID-19, with the reminder of the savings in salaries resulting from staff working on capital projects.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	6.82	6.82	-	6.82	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	800.9	1,322.0	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	516.1	10.0	526.1
COVID-19 Impacts	5.0	-	5.0
Total Expenditure Change	521.1	10.0	531.1
Total Change, Net	521.1	10.0	531.1
Total Budget	**1,322.0**	**1,332.0**	

2022 Changes
Capital Contribution:
The revised parking revenue distribution formula approved by City Council moves the funding for the Community Support Program to a direct expenditure item, no longer flowing through the BID Streetscape Reserve. The transfer from the BID Streetscape Reserve has decreased by $481.9 to reflect this change. This change is mill rate neutral as there is an offsetting reduction in the transfer to the BID Streetscape Reserve under the Urban Design Service Line.

COVID-19 Expense Impacts:
An increase of $5.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):
An increase of $11.8 has been included to reflect the inflationary increase in the operating budget of the Community Support Program, as outlined in the contract with the DTN YXE Business Improvement District.

An inflationary increase of $22.4 has been included in staff compensation based on collective agreements.

2023 Changes

Other Significant Item(s):

An increase of $9.5 has been included to reflect the inflationary increase in the operating budget of the Community Support Program, as outlined in the contract with the DTN YXE Business Improvement District.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02034: Lap Implementation	50.0	50.0	50.0	50.0	50.0
Total	**50.0**	**50.0**	**50.0**	**50.0**	**50.0**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.10024: Industrial - Residential Interface Study	150.0	150.0	-	-	-
Total	**150.0**	**150.0**	**-**	**-**	**-**

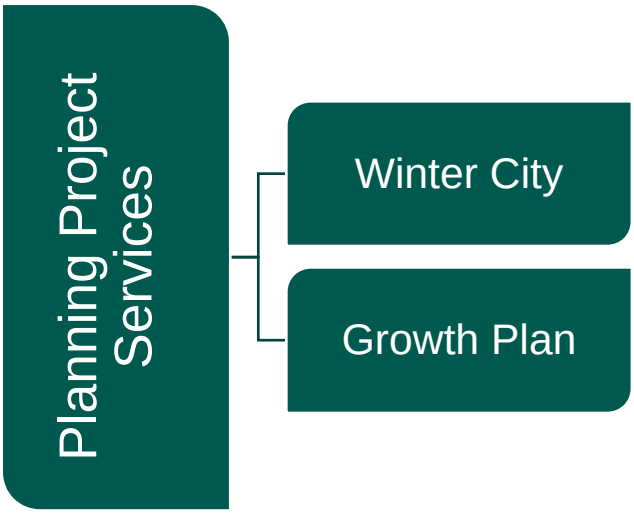
P.02034: LAP Implementation capital project will be established through the reallocation of previously approved operating funds. This project provides for the implementation of various recommendations included in LAP reports.

P.10024: Industrial – Residential Interface Study for $150.0 in each of 2022 and 2023 is currently unfunded and contingent on City Council's allocation of RCE to this project.

2022-2023 Capital Budget by Funding Source

Planning Project Services

Overview



The Planning Project Services service line manages planning and design of major land use planning and development projects including initiatives to stimulate increased community quality of life and sustainability in all its forms; financial, social, cultural, and environmental. In addition to the Growth Plan, initiatives currently include the implementation of the Winter City Strategy and the Zoning Bylaw Review project.

Summary of Operating Changes

2022 – 2023 Financial Plan Changes

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	830.6	382.1	397.2	760.9	363.7	91.6%	761.4	0.5	0.1%
Contracted and General Services	8.7	30.5	24.5	199.3	174.8	713.5%	199.3	-	-
Heating, Lighting, Power, Water and Telephone	0.7	0.5	0.5	1.0	0.5	100.0%	1.0	-	-
Material, Goods and Supplies	0.8	7.6	7.6	12.6	5.0	65.8%	12.6	-	-
Cost Recoveries	(643.0)	(231.8)	(246.9)	(283.4)	(36.5)	14.8%	(289.1)	(5.7)	2.0%
Total Gross Expenditure	**197.8**	**188.9**	**182.9**	**690.4**	**507.5**	**277.5%**	**685.2**	**(5.2)**	**(0.8%)**
Tax Support	**197.8**	**188.9**	**182.9**	**690.4**	**507.5**	**277.5%**	**685.2**	**(5.2)**	**(0.8%)**

2020 Actual Results:
In 2020, Planning Project Services had no significant overall variance from budget. The increase in salaries were cost recovered from capital projects.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	3.00	7.00	4.00	7.00	-

Summary of 2022 – 2023 Financial Plan by Category

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	182.9	690.4	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(162.2)	(5.2)	(167.4)
Growth	663.7	-	663.7
COVID-19 Impacts	6.0	-	6.0
Total Expenditure Change	507.5	(5.2)	502.3
Total Change, Net	507.5	(5.2)	502.3
Total Budget	**690.4**	**685.2**	

2022 Changes

Growth:

A Senior Planner 16 and a Senior Planner 21 ($189.8, 2.0 FTEs) are existing temporary positions that have been transferred from capital. These positions will be permanent, primarily working on the various capital projects and be charged out through cost recovery based on actual time allocated.

The Growth Plan to Half a Million implementation (Capital Project 2541) is transitioning from a capital project to operating. The operating budget increases will be offset by a reduction in the transfer to the Reserve for Capital Expenditures, allowing this transition to have no impact on the mill rate. The transition totals $811.0 and includes 5.75 positions.

As part of the transition, Corridor Planning will be established as an operating program. The Corridor Transformation Plan is a long-term visionary plan that highlights opportunities and methods for implementing the Corridor Growth Area objectives. The responsibilities of this program include development of a corridor planning process including engagement and stakeholder strategies, development of new zoning districts to support corridor land uses, and investigation and development of potential incentive tools and infrastructure financing mechanisms. This portion of the transition totals $473.9 with 2.0 new FTEs and 1.0 FTE that is transferred from capital funded to operating funded, as follows:

- $109.8 (1.0 FTE) for a Senior Planner II. This position was previously included with this Service line, with costs recovered through charges to capital projects; it will now be funded through the operating budget.
- $102.6 (1.0 FTE) for a Senior Planner 21
- $ 87.2 (1.0 FTE) for a Senior Planner 16

In addition to the 3 FTEs, program operating costs have increased by $174.3 primarily for the provision of internal services from Solicitors, Mapping & Research, Transportation, and Saskatoon Water, external consulting along with general office expenditures.

COVID-19 Expense Impacts:
An increase of $6.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):
Cost recovery is increasing by $36.5 to reflect an increase in staff salaries recovered from capital projects.

An inflationary increase of $1.6 has been included in staff compensation based on collective agreements.

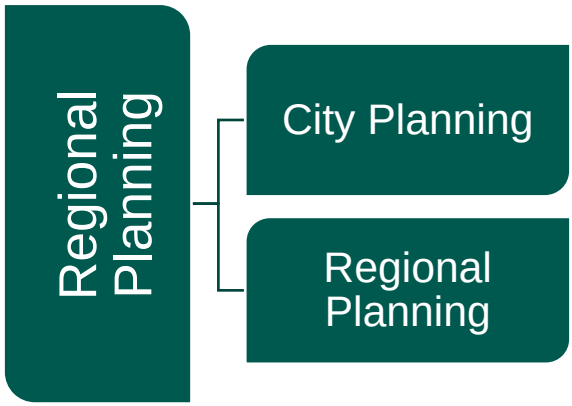
2023 Changes
Other Significant Item(s):
Cost Recovery is increasing by $5.7 to reflect an increase in staff salaries recovered from capital projects.

Summary of Capital Investments

There are no funded capital investments for Planning Project Services.

Regional Planning

Overview



The primary role of Regional Planning is to form and maintain working partnerships with other jurisdictions to ensure sustainable growth in the Saskatoon region. The section maintains a lead role in working with regional partners to create a Regional Plan, providing professional and financial support to the Corman Park-Saskatoon Planning District, undertaking boundary alterations (when necessary) to achieve the City's growth objectives; and maintaining effective working relationships with First Nations with Reserves and land development interests in the Saskatoon region.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	404.7	408.7	492.0	569.1	77.1	15.7%	569.5	0.4	0.1%
Contracted and General Services	2.2	14.2	9.2	14.2	5.0	54.3%	14.2	-	-
Heating, Lighting, Power, Water and Telephone	0.7	1.1	1.1	1.1	-	-	1.1	-	-
Material, Goods and Supplies	-	10.9	10.9	10.9	-	-	10.9	-	-
Donations, Grants and Subsidies	119.0	116.0	116.8	123.3	6.5	5.6%	117.6	(5.7)	(4.6%)
Total Gross Expenditure	**526.7**	**550.9**	**630.0**	**718.6**	**88.6**	**14.1%**	**713.3**	**(5.3)**	**(0.7%)**
Tax Support	**526.7**	**550.9**	**630.0**	**718.6**	**88.6**	**14.1%**	**713.3**	**(5.3)**	**(0.7%)**

2020 Actual Results:
In 2020 Regional Planning had a $24.2 favorable variance from budget, primarily due to reduced office expenses, training, and travel related to COVID-19.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	4.50	5.00	0.50	5.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	630.0	718.6	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	35.2	(5.3)	29.9
Growth	48.4	-	48.4
COVID-19 Impacts	5.0	-	5.0
Total Expenditure Change	88.6	(5.3)	83.3
Total Change, Net	88.6	(5.3)	83.3
Total Budget	**718.6**	**713.3**	

2022 Changes

Growth:

An increase of $48.4 (0.5 FTE) has been included to bring a Senior Planner 21 position to a full FTE. This position is in place to ensure a proactive, comprehensive, and consistent approach to engage with Indigenous communities and organizations who are purchasing land, exploring development opportunities and creating urban reserves.

COVID-19 Expense Impacts:

An increase of $5.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):

Inflationary increases of $28.7 have been included in staff compensation based on collective agreements and $6.5 for the P4G operating grant.

2023 Changes

Other Significant Item(s):

The contribution to the District Planning Office has decreased by an additional $8.0 and the P4G operating grant increased by $2.3. This is the result of winding down of the existing District Planning office due to the creation of the new P4G Joint Planning District in 2022.

Summary of Capital Investments

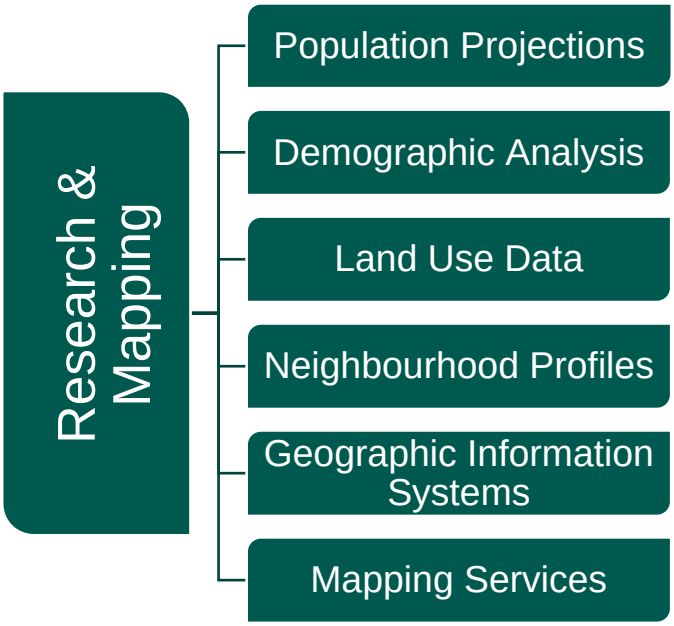
Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02605: Regional Plan Implementation	-	66.0	-	-	-
Total	**-**	**66.0**	**-**	**-**	**-**

P.02605: Regional Plan Implementation capital project is required to continue implementing the Regional Plan created by the P4G. The budget request for 2023 will enable the final phase of the Drainage Studies for the P4G region and the first phase of the Functional Assessments of the environmental resources that have been identified in the P4G region.

The request for 2023 is $66.0, is currently unfunded and contingent on City Council's allocation of RCE to this project.

Research & Mapping

Overview



The Research & Mapping unit, which is part of the Long Range Planning Section, serves as the Corporate resource center for planning, demographic, and quality of life research. Information is available for use by customers within the City Administration and the general public.

As part of the City's Strategic Plan, a comprehensive monitoring system has been developed that will track key indicators of community progress and success. Within each of the strategic intents, approximately 100 key indicators will be tracked within 10 overall theme areas. This framework is consistent with indicators developed by the Federation of Canadian Municipalities, but is more responsive to the needs of the local community and region.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(28.9)	(37.3)	(37.3)	(27.3)	10.0	(26.8%)	(27.3)	-	-
Total Revenues	**(28.9)**	**(37.3)**	**(37.3)**	**(27.3)**	**10.0**	**(26.8%)**	**(27.3)**	**-**	**-**
Gross Expenses									
Wages and Benefits	481.1	606.7	618.9	638.5	19.6	3.2%	639.0	0.5	0.1%
Contracted and General Services	29.4	54.6	51.6	55.6	4.0	7.8%	55.6	-	-
Heating, Lighting, Power, Water and Telephone	1.7	2.4	2.4	2.4	-	-	2.4	-	-
Material, Goods and Supplies	5.2	8.5	8.5	8.5	-	-	8.5	-	-
Cost Recoveries	(110.4)	(169.0)	(169.0)	(169.0)	-	-	(169.0)	-	-
Transfers to Reserves	5.5	5.5	5.5	5.5	-	-	5.5	-	-
Total Gross Expenditure	**412.5**	**508.7**	**517.9**	**541.5**	**23.6**	**4.6%**	**542.0**	**0.5**	**0.1%**
Tax Support	**383.6**	**471.4**	**480.6**	**514.2**	**33.6**	**7.0%**	**514.7**	**0.5**	**0.1%**

2020 Actual Results:
In 2020 Research & Mapping had a $87.8 favorable variance from budget, primarily due to temporary staff vacancies, and reduced office expenses, training, and travel, related to COVID-19.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	7.00	7.00	-	7.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	480.6	514.2	
Revenue Changes:			
Other	10.0	-	10.0
Total Revenue Change	10.0	-	10.0
Expenditure Changes:			
Inflation & Transfer	19.6	0.5	20.1
Growth	1.0	-	1.0
COVID-19 Impacts	3.0	-	3.0
Total Expenditure Change	23.6	0.5	24.1
Total Change, Net	33.6	0.5	34.1
Total Budget	**514.2**	**514.7**	

2022 Changes

Other Revenue Impacts:
A revenue decrease of $10.0 is a reduction in the expected revenue from the sale of custom maps, based on historical trends.

Growth:
An increase in the base training budget of $1.0 is required to ensure staff are adequately trained in the use of specialized technology.

COVID-19 Expense Impacts:
An increase of $3.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):
An inflationary increase of $19.6 has been included in staff compensation based on collective agreements.

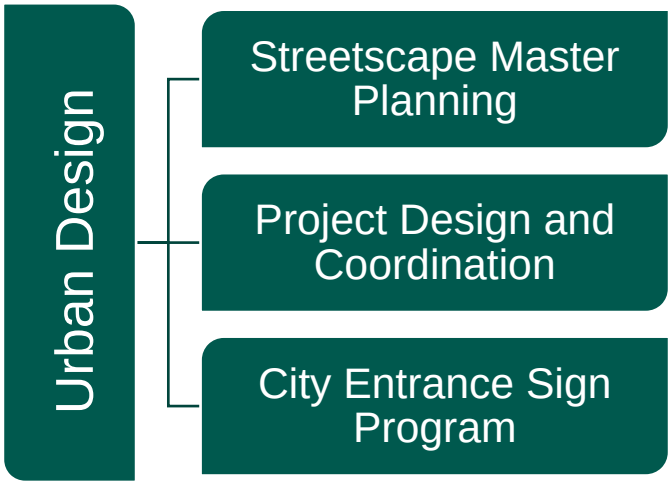
2023 Changes
There are no significant 2023 operating changes in Research & Mapping.

Summary of Capital Investments

There are no capital investments for Research & Mapping.

Urban Design

Overview



The Urban Design Program is responsible for the preparation of streetscape master plans; designing, constructing, and coordinating urban design projects. The aim is to improve the public realm in key urban areas. Founded on a core program based in the Downtown, Broadway, and Riversdale Business Improvement Districts (BID), the Urban Design Program is also responsible for maintaining the City Entrance Sign program.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(6.1)	(2.4)	(2.4)	(2.4)	-	-	(2.4)	-	-
Total Revenues	**(6.1)**	**(2.4)**	**(2.4)**	**(2.4)**	**-**	**-**	**(2.4)**	**-**	**-**
Gross Expenses									
Wages and Benefits	326.8	302.5	310.9	496.6	185.7	59.7%	496.9	0.3	0.1%
Contracted and General Services	368.8	387.2	387.6	525.6	138.0	35.6%	544.6	19.0	3.6%
Heating, Lighting, Power, Water and Telephone	1.2	1.3	1.3	1.4	0.1	7.7%	1.4	-	-
Material, Goods and Supplies	55.4	107.8	107.8	10.1	(97.7)	(90.6%)	10.1	-	-
Donations, Grants and Subsidies	4.8	15.0	15.0	15.0	-	-	15.0	-	-
Cost Recoveries	-	-	-	-	-	-	-	-	-
Transfers to Reserves	636.8	1,950.5	1,167.7	502.7	(665.0)	(56.9%)	942.0	439.3	87.4%
Total Gross Expenditure	**1,393.8**	**2,764.3**	**1,990.3**	**1,551.4**	**(438.9)**	**(22.1%)**	**2,010.0**	**458.6**	**29.6%**
Tax Support	**1,387.7**	**2,761.9**	**1,987.9**	**1,549.0**	**(438.9)**	**(22.1%)**	**2,007.6**	**458.6**	**29.6%**

2020 Actual Results:
In 2020 there was a $1,374.2 favorable variance from budget. This was primarily due to a reduction of $1,358.0 in the transfer to the BID Streetscape reserve, due to reduced parking revenues. This variance was due to the impact of COVID-19.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	3.00	5.00	2.00	5.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	1,987.9	1,549.0	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(764.2)	(11.6)	(775.8)
Growth	206.9	-	206.9
COVID-19 Impacts	118.4	470.2	588.6
Total Expenditure Change	(438.9)	458.6	19.7
Total Change, Net	(438.9)	458.6	19.7
Total Budget	**1,549.0**	**2,007.6**	

2022 Changes
Growth:
An increase of $109.5 (1.0 FTE) and related costs of $1.6 for a Project Manager position allocated to the Urban Design BID program and funded through the BID Streetscape Reserve, is required to improve the services related to the enhanced streetscape treatments within the Business Improvement Districts, including both the capital and operating programs.

The Growth Plan to Half a Million implementation (Capital Project 2541) is transitioning from a capital project to operating. The operating budget increases will be offset by a reduction in the transfer to the Reserve for Capital Expenditures, allowing this transition to have no impact on the mill rate. The transition totals $811.0 and includes 5.75 positions.

As part of the transition, an increase of $91.5 (1.0 FTE) for a Landscape Architect position and $4.3 in related program expenses has been added to the Urban Design service line. The key activities of this position will be to provide landscape and streetscaping design expertise into the Corridor Plan process.

COVID-19 Expense Impacts:
An increase of $588.6 to the transfer to the BID Streetscape Reserve reverses the temporary reduction that was put in place in 2021 to account for anticipated lower parking revenues due to the impact of COVID-19 and providing free parking on Saturdays for the early part of 2021.

A decrease of $470.2 to the transfer to the BID Streetscape Reserve is the calculated reduction to account for anticipated lower parking revenues in 2022 due to the lingering impacts of COVID-19, applying the approved parking revenue distribution formula.

Capital Contribution:
The total transfers to reserves for Urban Design is budgeted at $502.7 for 2022 made up of the following:

A $1,428.7 transfer to the BID Streetscape Reserve is funded through an allocation of parking revenues, based on the revised parking revenue distribution formula approved by City Council in 2021. The reserve then funds the cost of streetscape projects within established BIDs. In 2022, the contribution to the Reserve has decreased by $110.4 (excluding the COVID-19 adjustment) as determined by the parking revenue distribution formula.

The Urban Design BID program's operating budget reflects project costing less than $50.0 as well as continuing programs and operational administration costs; the 2022 transfer from the Streetscape BID Reserve is $921.0 to fund this program.

The Urban Design City-Wide program's operating budget reflects projects costing less than $50.0 and is funded from the City-Wide Streetscape Reserve. The 2022 transfer from this reserve is $70.0.

Both the Urban Design BID and Urban Design City-Wide programs support the Façade Grant Program through an annual contribution of $30.0 and $35.0 respectively, for a total of $65.0. The transfer from the Urban Design City-Wide program increased by $5.0 in 2022.

Other Significant Item(s):
Operating expenditures have increased by $87.1 for maintenance related to aging infrastructure, additional budget allocation for new installations, and increased allocation for the seasonal flowerpot program. These increases all relate to the Urban design BID program and are funded through an increased transfer from the BID Streetscape Reserve.

An inflationary increase of $11.2 has been included in staff compensation based on collective agreements.

2023 Changes
COVID-19 Expense Impacts:
An increase of $470.2 to the transfer to the BID Streetscape Reserve reverses the temporary reduction that was put in place in 2022 to account for anticipated lower parking revenues due to the lingering impacts of COVID-19.

Capital Contribution:
The total transfers to reserves for Urban Design is budgeted at $942.0 for 2023 made up of the following:

A $1,887.3 transfer to the BID Streetscape Reserve is funded through an allocation of parking revenues, based on the revised parking revenue distribution formula approved by City Council in 2021. The reserve then funds the cost of streetscape projects within established BIDs. In 2023, the contribution to the Reserve has decreased by $11.6 (excluding the COVID-19 adjustment) as determined by the parking revenue distribution formula.

The Urban Design BID program's operating budget reflect project costing less than $50.0 as well as continuing programs and operational administration costs; the 2023 transfer from the Streetscape BID Reserve is $940.3 to fund this program.

The Urban Design City-Wide program's operating budget reflects projects costing less than $50.0 and is funded from the City-Wide Streetscape Reserve. The 2023 transfer from this reserve is $70.0.

Both the Urban Design BID and Urban Design City-Wide programs support the Façade Grant Program through an annual contribution of $30.0 and $35.0 respectively, for a total of $65.0.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02162: Urban Design - BIDs	2,100.0	1,000.0	-	-	-
Total	**2,100.0**	**1,000.0**	**-**	**-**	**-**

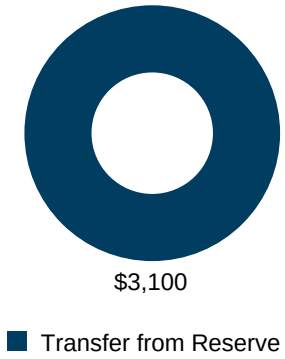
Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.10025: 14th Street Parklet	80.0	-	-	-	-
Total	**80.0**	**-**	**-**	**-**	**-**

The BID Streetscape Reserve, funded through an allocation of parking revenues, supports the cost of streetscape projects within established Business Improvement Districts (BIDs).

P.02162: Urban Design–BIDs capital project includes $2,100.0 in 2022 and $1,000.0 in 2023. 2022 includes $1.7 million for the 20th Street East streetscape and $400.0 for 3rd Avenue: North Phase. The 2023 project includes $500.0 for City Centre BIDs for small projects aimed at solving problems with existing infrastructure and $500.0 for 23rd Street streetscape work.

P.10025: 14th Street Parklet includes $80.0 for the creation of a formalized Parklet on the small parcel of land in the Nutana neighbourhood along 14th Street. This project is currently unfunded and is contingent on City Council's allocation of RCE in order to proceed.

2022-2023 Capital Budget by Funding Source



Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.10025 14th Street Parklet	-	-	2.5	-	-
Total	-	-	2.5	-	-

The operating impacts of P.02162 will be determined at the design stage.

$2.5 would be required in 2024 for maintenance of the 14th Street Parklet if the project proceeds.

COMMUNITY SUPPORT

The Community Support Business Line is a collection of various community support related services. The Figure below provides an illustration of the services contained under this Business Line:

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Community Support Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
QUALITY OF LIFE **A warm, welcoming place**

Priorities
Community Safety and Wellbeing
City Council is prioritizing an integrated and effective system of services to promote community safety and wellbeing in Saskatoon through strategic action and partnerships.
Gaps in existing social systems have led to persistent concerns related to safety, crime, inequality, homelessness, and core housing needs. Residents are calling for gaps to be closed and recognize that a high degree of collaboration across sectors and governments is essential.
The development of, and alignment to, community-level strategies will help to define an evolved and aligned role for the City and civic services in improving community safety and wellbeing. Engagement with all orders of Government, the social serving sector, and residents with lived experience will be prioritized.
Equitable and Accessible Services
The services the City provides are aligned with what the public expects and balanced with affordability. We also recognize the diverse make-up and needs of the city. Therefore, it is essential that the services we provide are equitable and accessible to all. Accessibility of services is based on four pillars – geographical, financial, physical, and cultural.
Quality of Life and Public Safety
The City works in collaboration with community partners to ensure the collective safety and wellbeing of the public.
As well, residents have access to facilities and programs that promote active living, and enjoy the natural beauty and benefits of parks, trails, and the river valley that brings people together.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Number of new Attainable Housing units	≥ 200 New Units Annually across Housing Continuum	142	145	151	Improvement	On-Track
Participation at City Recreation Facilities	≥ 6,600 Visits/1,000 Population	7613	6902	2,339*	Decline	On-Track

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Inability to meet community needs/ expectations	• Annual reporting to Council and citizens on program activities and accomplishments • Ongoing engagement with community agencies and individuals regarding needs and trends, in line with the Public Engagement Policy • Cemetery Master Plan is being developed with involvement of key stakeholders	• Explore ways to improve reporting on the benefits achieved as a result of community investments • Consider performing a comprehensive environmental scan of community needs and offerings on a periodic basis • Maintain stakeholder relationships to implement Cemetery Master Plan	Moderate	Moderate
Inadequate funding for critical assets	• The joint-use agreement was recently updated to support continued community use of school space • Cemetery rates are regularly reviewed & adjusted as needed • A plan is in place to ensure the long-term sufficiency of the Cemetery Perpetual Care reserve • Cemetery Master Plan includes a funding plan and lifecycle/capacity analysis	• Investigate alternative sources of funding and new/enhanced partnerships	Moderate	Moderate
Recipients of financial support fail to comply with contractual conditions/requirements	• Legal agreements are prepared, as appropriate • Recipients are required to report on how funds were used • Some financial support is based on reimbursement vs. payment in advance	• Explore ways to efficiently monitor compliance with funding conditions	Moderate	Moderate

Community Support

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Animal Services	(735.9)	(726.2)	(726.2)	(784.1)	(57.9)	8.0%	(816.2)	(32.1)	4.1%
Cemeteries	(1,344.8)	(1,524.5)	(1,531.3)	(1,551.7)	(20.4)	1.3%	(1,594.8)	(43.1)	2.8%
Community Development	(311.8)	(330.0)	(330.0)	(386.7)	(56.7)	17.2%	(386.7)	-	-
Community Investments & Supports	-	-	-	-	-	-	-	-	-
Total Revenues	**(2,392.5)**	**(2,580.7)**	**(2,587.5)**	**(2,722.5)**	**(135.0)**	**5.2%**	**(2,797.7)**	**(75.2)**	**2.8%**
Gross Expenses									
Animal Services	1,483.1	1,474.9	1,509.4	1,557.7	48.3	3.2%	1,605.8	48.1	3.1%
Cemeteries	1,504.6	1,539.2	1,559.2	1,604.9	45.7	2.9%	1,622.3	17.4	1.1%
Community Development	3,024.0	3,877.6	3,535.4	4,042.1	506.7	14.3%	4,069.6	27.5	0.7%
Community Investments & Supports	11,619.4	11,852.4	11,947.3	12,696.3	749.0	6.3%	13,734.8	1,038.5	8.2%
Total Gross Expenses	**17,631.2**	**18,744.1**	**18,551.3**	**19,901.0**	**1,349.7**	**7.3%**	**21,032.5**	**1,131.5**	**5.7%**
Tax Support	**15,238.7**	**16,163.4**	**15,963.8**	**17,178.5**	**1,214.7**	**7.6%**	**18,234.8**	**1,056.3**	**6.1%**

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	29.61	29.61	-	29.61	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	15,963.8	17,178.5	
Revenue Changes:			
COVID-19 Impacts	-	-	-
Other	(135.0)	(75.2)	(210.2)
Total Revenue Change	(135.0)	(75.2)	(210.2)
Expenditure Changes:			
Inflation & Transfer	517.2	1,091.7	1,608.9
Growth	59.5	39.8	99.3
COVID-19 Impacts	773.0	-	773.0
Service Level Changes	-	-	-
Total Expenditure Change	1,349.7	1,131.5	2,481.2
Total Budget	**17,178.5**	**18,234.8**	

Community Support

Summary of Capital Investments

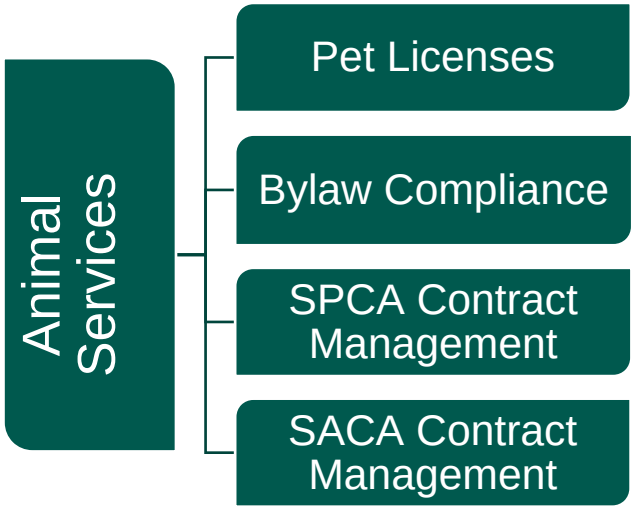
Service Line	2022	2023	2024	2025	2026
Community Investments & Supports	660.0	248.0	188.0	188.0	188.0
Total	660.0	248.0	188.0	188.0	188.0

Financing for Capital Investments

Funding Source	2022	2023	2024	2025	2026
Unfunded	660.0	248.0	188.0	188.0	188.0
Total	660.0	248.0	188.0	188.0	188.0

Animal Services

Overview



The Animal Services Program is responsible for: collection of pet license revenue; bylaw enforcement through the management of the Saskatoon Society for the Prevention of Cruelty to Animals Inc. (SPCA) and Saskatoon Animal Control Agency (SACA) contracts; program development including the subsidized spay/neuter program, programs to encourage the purchase of licenses and educating the public on animal control bylaws. Animal Services is also responsible for the development and maintenance of the City's off leash dog parks.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Off Leash Recreational Areas (Dog Parks)	Dog Poop Bag Dispensors Servicing	2 times per week April through October and 1 time a week November through March.		
	General Waste Collection	2 times per week April through October and 1 time a week November through March.		
	Avalon and Sutherland Waste Collection	2 times per week throughout the year.		
	Pathway Snow Clearing	As required after heavy snow falls.		
SACA Enforcement	Customer Service	Office hours 9am to 5pm weekdays and telephone serivce 24/7.		
	April through October	7am to 10pm weekdays with 3 animal control officers and 1 dispatch on duty. 7am to 10pm weekends with 2 animal control officers and 1 dispatch on duty.		
	November through March	7 days a week 8am to 8pm with 1.6 FTE animal control officers and 1 FTE dispatch on duty.		
SPCA	Pound Services	Saturdays and Sundays: 9am to 5pm.	Minimum of 56 hours per week with the expectation that the Pound would	

		Monday to Wednesday and Fridays: 9am to 6pm. Thursdays 9am to 8pm.	maintain regular business hours. Telephone services 24/7.
Licensing	Licensing Locations	City Hall, the Saskatoon Animal Control Agency, the SPCA, or any participating pet license vendors.	

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(734.9)	(725.2)	(725.2)	(783.1)	(57.9)	8.0%	(815.2)	(32.1)	4.1%
User Fees	(1.0)	(1.0)	(1.0)	(1.0)	-	-	(1.0)	-	-
Total Revenues	**(735.9)**	**(726.2)**	**(726.2)**	**(784.1)**	**(57.9)**	**8.0%**	**(816.2)**	**(32.1)**	**4.1%**
Gross Expenses									
Wages and Benefits	90.5	94.5	96.4	97.7	1.3	1.3%	97.8	0.1	0.1%
Contracted and General Services	1,258.7	1,304.5	1,327.8	1,366.0	38.2	2.9%	1,393.2	27.2	2.0%
Heating, Lighting, Power, Water and Telephone	0.4	0.2	0.2	0.2	-	-	0.2	-	-
Material, Goods and Supplies	0.5	1.9	1.9	1.9	-	-	1.9	-	-
Donations, Grants and Subsidies	45.3	52.9	62.2	68.9	6.7	10.8%	75.5	6.6	9.6%
Cost Recoveries	(5.2)	(9.1)	(9.1)	(7.0)	2.1	(23.1%)	(7.8)	(0.8)	11.4%
Transfers to Reserves	81.1	30.0	30.0	30.0	-	-	45.0	15.0	50.0%
Finance Charges	11.7	-	-	-	-	-	-	-	-
Total Gross Expenditure	**1,483.1**	**1,474.9**	**1,509.4**	**1,557.7**	**48.3**	**3.2%**	**1,605.8**	**48.1**	**3.1%**
Tax Support	**747.2**	**748.7**	**783.2**	**773.6**	**(9.6)**	**(1.2%)**	**789.6**	**16.0**	**2.1%**

2020 Actual Results:

In 2020, Animal Services reported no significant variance from budget as the policy for the Animal Services Reserve stipulates that any positive variance resulting from the Animal Services program be transferred to the Reserve. An additional $50.1 was transferred to the Reserve due to higher pet license revenue and lower expenditures for special services and maintenance.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	1.00	1.00	-	1.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	783.2	773.6	
Revenue Changes:			
Other	(57.9)	(32.1)	(90.0)
Total Revenue Change	(57.9)	(32.1)	(90.0)
Expenditure Changes:			
Inflation & Transfer	38.5	27.3	65.8
Growth	8.8	20.8	29.6
COVID-19 Impacts	1.0	-	1.0
Total Expenditure Change	48.3	48.1	96.4
Total Change, Net	(9.6)	16.0	6.4
Total Budget	**773.6**	**789.6**	

2022 Changes

Other Revenue Impacts:
Animal license revenue is budgeted to increase by $57.9. Of the increase, $27.3 is due to planned rate increases for dog and cat licenses, and $30.6 is due to an expected increase in the number of pet licenses issued.

Growth:
An increase of $8.8 is the first year of a two-year phase-in to for the spay and neuter subsidy program. The increase is required for increased veterinary fees and an increase in procedures.

COVID-19 Expense Impacts:
An increase of $1.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):
An inflationary increase of $1.3 has been included in staff compensation based on collective agreements.

The SPCA and SACA are under contract with the City of Saskatoon to provide services such as lost and found, adoptions, animal abuse or neglect, responding to calls of animals at large, barking and howling and dangerous animals, among other services. Costs for these services have increased by $27.4, based on negotiated agreements.

Other inflationary adjustments include increases of $9.8 relate to adjustments for bank charges and the cross charge for revenue collection services.

2023 Changes

Other Revenue Impacts:

Animal license revenue is budgeted to increase by $32.1 due to an expected increase in the number of pet licenses issued.

Growth:

An increase of $5.8 is the second year of a two-year phase-in for the spay and neuter subsidy program. The increase is required for increased veterinary fees and an increase in procedures.

The transfer to the Animal Services Reserve has an increase of $15.0 which would bring the total annual transfer to the reserve to $45.0. This increase is needed to provide sufficient funding to allow for infill dog park development and enhancements to existing dog parks.

Other Significant Item(s):

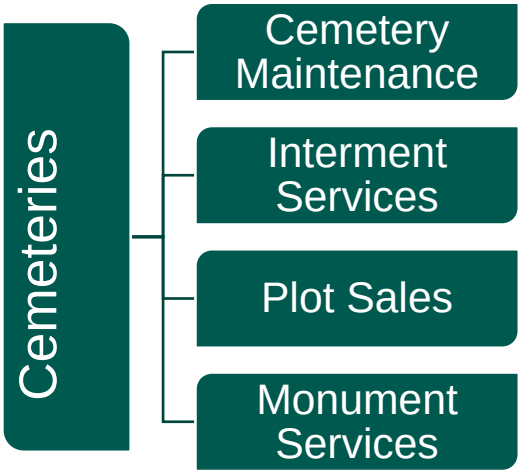
The SPCA and SACA are under contract with the City of Saskatoon to provide services such as lost and found, adoptions, animal abuse or neglect, responding to calls of animals at large, barking and howling and dangerous animals, among other services. Costs for these services have increased by $25.6, based on negotiated agreements.

Summary of Capital Investments

Capital investments relating to the development of dog parks are outlined in Recreation and Culture - Community Partnerships.

Cemeteries

Overview



The Cemetery program operates the Woodlawn Cemetery, and maintains the Nutana (Pioneer) Cemetery. The civic-owned cemetery also provides interment rights free of charge for an unclaimed body or for a deceased person with limited financial means. The City has established a Perpetual Care Fund. All revenues collected as perpetual care fees are transferred to this fund, and all interest earned on the fund is transferred back to the program as revenue. The Cemetery Assurance Fund is required to hold funds received through the sale of prepaid cemetery contracts. A Cemetery Stabilization Reserve was established under Policy C03-003. Transfers to/from the reserve are based on year-end surpluses/deficits realized in the program.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(1,136.2)	(1,314.5)	(1,167.2)	(1,334.5)	(167.3)	14.3%	(1,374.0)	(39.5)	3.0%
Investment Income	(208.6)	(210.0)	(364.1)	(217.2)	146.9	(40.3%)	(220.8)	(3.6)	1.7%
Total Revenues	**(1,344.8)**	**(1,524.5)**	**(1,531.3)**	**(1,551.7)**	**(20.4)**	**1.3%**	**(1,594.8)**	**(43.1)**	**2.8%**
Gross Expenses									
Wages and Benefits	687.1	670.9	689.8	698.8	9.0	1.3%	699.3	0.5	0.1%
Contracted and General Services	266.8	303.1	301.5	332.2	30.7	10.2%	340.6	8.4	2.5%
Heating, Lighting, Power, Water and Telephone	124.7	117.6	120.3	123.4	3.1	2.6%	127.1	3.7	3.0%
Material, Goods and Supplies	131.7	146.3	146.3	146.9	0.6	0.4%	147.2	0.3	0.2%
Cost Recoveries	(44.0)	(50.0)	(50.0)	(50.0)	-	-	(50.0)	-	-
Transfers to Reserves	338.2	351.3	351.3	353.6	2.3	0.7%	358.1	4.5	1.3%
Total Gross Expenditure	**1,504.6**	**1,539.2**	**1,559.2**	**1,604.9**	**45.7**	**2.9%**	**1,622.3**	**17.4**	**1.1%**
Tax Support	**159.7**	**14.7**	**27.9**	**53.2**	**25.3**	**90.7%**	**27.5**	**(25.7)**	**(48.3%)**

2020 Actual Results:
2020 resulted in a $145.0 unfavorable variance from budget due to lower than budgeted number of interments, which is partially offset by a reduction in the transfer to the Perpetual Care Fund. Lower interments are in part due to social distancing requirements in place for much of the year.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	9.26	9.26	-	9.26	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	27.9	53.2	
Revenue Changes:			
Other	(20.4)	(43.1)	(63.5)
Total Revenue Change	(20.4)	(43.1)	(63.5)
Expenditure Changes:			
Inflation & Transfer	22.7	17.4	40.1
Growth	20.0	-	20.0
COVID-19 Impacts	3.0	-	3.0
Total Expenditure Change	45.7	17.4	63.1
Total Change, Net	25.3	(25.7)	(0.4)
Total Budget	**53.2**	**27.5**	

2022 Changes
Other Revenue Impacts:
Revenue rates will be increasing by 3% resulting in additional revenue of $38.9; this is partially offset by a budgeted reduction in volumes of $18.9 based on historical trends.

Investment income has increased by $0.4 to reflect higher earnings from the Perpetual Care Fund.

Growth:
Marketing has increased by $20.0 to provide for a strategic marketing program. Establishing an appropriate marketing budget was a recommendation in the Cemetery Master Plan and is crucial in achieving revenue targets.

COVID-19 Expense Impacts:
An increase of $3.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):
An inflationary increase of $9.0 has been included in staff compensation based on collective agreements. Other increases totaling $11.9 are primarily due to increases in vehicle and equipment requirements, insurance costs, and fuel and utility rate increases.

Projected electrical utility volume savings of $0.5 realized through the implementation of various energy saving initiatives, have been transferred to the Environmental Health - Sustainability Service Line to be used to begin repaying the Energy Performance Contracting loan, which is identified as the funding source for P2568 Civic Facility Energy & Water Monitoring.

Also included is an increase in the transfer to the perpetual care fund of $2.3 to reflect increased perpetual care fund fees.

2023 Changes
Other Revenue Impacts:
Revenue rates will be increasing by 3% resulting in additional revenue of $39.5.

Investment income has increased by $3.6 to reflect higher earnings from the Perpetual Care Fund.

Other Significant Item(s):
An inflationary increase of $0.5 has been included in staff compensation based on collective agreements. Other inflationary adjustments totaling $12.4 are primarily due to increases in vehicle and equipment requirements, insurance costs, and fuel and utility rate increases.

Also included is an increase in the transfer to the perpetual care fund of $4.5 to reflect increased perpetual care fund fees.

Summary of Capital Investments

There are no Capital Investments for Cemeteries.

Community Development

Overview

The City's role in community development is to ensure a safe environment for people to live in, and to facilitate and/or encourage access to a broad range of programs and services which contribute to a quality lifestyle for the purpose of healthier individuals and stronger communities. Included in this, the City provides coordination of programs designed to enhance cultural harmony and improve intercultural collaborations, provide support to the Indigenous community with respect to sport, culture, and recreation initiatives through leadership development, grant funding, and program delivery and support to community associations. The supports from the City of Saskatoon are provided through financial and human resources, including staff that work directly with the community based organizations to facilitate their growth and development and to create a network of volunteers capable of addressing issues that affect the quality of life in their community. The City also has a key role to play in ensuring that Saskatoon's diverse heritage is conserved and interpreted in a planned, selective, and cost-feasible manner for Saskatoon citizens and visitors.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Community Associations Support (47 total associations)	Staff Support	8 community consultants		
	Operating Grant	Annual financial support to cover insurance, financial administration and program advertising including newsletters		
	Fall & Winter Program Supports	Fall &Winter program financial grants and rentals for elementary school gymnasiums.		
Other Support	Supports to sport, culture, recreation and social serving agencies and organizations	Consultative support and advice to settlement serving agencies, arts, culture and festival organizations, social serving agencies and representing the City at partnership tables such as Saskatoon Poverty Reduction Partnership.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(21.1)	-	-	-	-	-	-	-	-
Government Transfers	(290.7)	(330.0)	(330.0)	(386.7)	(56.7)	17.2%	(386.7)	-	-
Total Revenues	**(311.8)**	**(330.0)**	**(330.0)**	**(386.7)**	**(56.7)**	**17.2%**	**(386.7)**	**-**	**-**
Gross Expenses									
Wages and Benefits	1,871.0	1,838.7	1,884.8	1,915.5	30.7	1.6%	1,916.9	1.4	0.1%
Contracted and General Services	581.7	1,206.4	801.3	1,206.1	404.8	50.5%	1,225.0	18.9	1.6%
Heating, Lighting, Power, Water and Telephone	22.7	15.1	20.2	25.3	5.1	25.2%	25.3	-	-
Material, Goods and Supplies	138.1	27.7	27.7	26.4	(1.3)	(4.7%)	26.4	-	-
Donations, Grants and Subsidies	373.8	753.0	764.7	832.1	67.4	8.8%	839.3	7.2	0.9%
Transfers to Reserves	36.7	36.7	36.7	36.7	-	-	36.7	-	-
Total Gross Expenditure	**3,024.0**	**3,877.6**	**3,535.4**	**4,042.1**	**506.7**	**14.3%**	**4,069.6**	**27.5**	**0.7%**
Tax Support	**2,712.3**	**3,547.6**	**3,205.4**	**3,655.4**	**450.0**	**14.0%**	**3,682.9**	**27.5**	**0.8%**

2020 Actual Results:
In 2020, Community Development had a $835.3 favorable variance from budget. The charge for school use of facilities was below budget by $500.0, discretionary spending and other program costs were underspend by $235.0 and staff savings amounted to $100.0. These savings are due to the impact of COVID-19 due to facility closures and program cancellations.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	18.35	18.35	-	18.35	-

Community Support

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	3,205.4	3,655.4	
Revenue Changes:			
Other	(56.7)	-	(56.7)
Total Revenue Change	(56.7)	-	(56.7)
Expenditure Changes:			
Inflation & Transfer	79.9	27.5	107.4
Growth	12.5	-	12.5
COVID-19 Impacts	414.3	-	414.3
Total Expenditure Change	506.7	27.5	534.2
Total Change, Net	450.0	27.5	477.5
Total Budget	**3,655.4**	**3,682.9**	

2022 Changes

Other Revenue Impacts:
Increased revenues of $56.7 reflect an increase in the Immigration, Refugees and Citizenship Canada grant funding. This is offset by an equal increase in expenditures for staffing and program costs.

Growth:
An increase of $6.0 for water utility costs and $3.0 for rink operating grants is required for the new outdoor rinks in the Stonebridge and Briarwood neighborhoods.

And increase of $3.5 for the program and operating grant is required for the new Brighton Community Association.

COVID-19 Expense Impacts:
The Master Joint Use Agreement provides for discounted use of the Leisure Centres by the School Divisions; the associated admission and rental costs are captured within this Service Line. An increase of $404.3 restores the charge for school admission volumes and facility rental rates at leisure facilities to the 2020 level, reversing the temporary reduction that was put in place in 2021. This is offset by increased revenues of this same amount reflected in the Leisure Centre budgets.

An increase of $10.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):
An estimated inflationary increase of $30.7 has been included in staff compensation based on collective agreements.

The Master Joint Use Agreement provides for discounted use of the Leisure Centres by the School Divisions; the associated admission and rental costs are captured withing this Service Line. Changes in admission volumes and facility rental rates at leisure facilities have resulted in a decrease of $24.0 being charged to the Service Line, offset by revenue decreases of the same amount reflected in the Leisure Centre budgets.

An increase of $7.2 to be allocated to the 48 Community Associations is included to help pay for insurance, program advertising and financial reviews. This is the third year of a four-year phase-in.

Other inflationary increases of $9.3 relates to an internal rental charge for office space at Cosmo Civic Centre and increases in car allowance.

2023 Changes

Other Significant Item(s):

An estimated inflationary increase of $1.4 has been included in staff compensation based on collective agreements.

The Master Joint Use Agreement provides for discounted use of the Leisure Centres by the School Divisions; the associated admission and rental costs are captured within this Service Line. Changes in admission volumes and facility rental rates at leisure facilities have resulted in an additional $15.5 being charged to this Service Line.

An increase of $7.2 to be allocated to the 48 Community Associations is included to help pay for insurance, program advertising and financial reviews. This is the final year of a four-year phase-in.

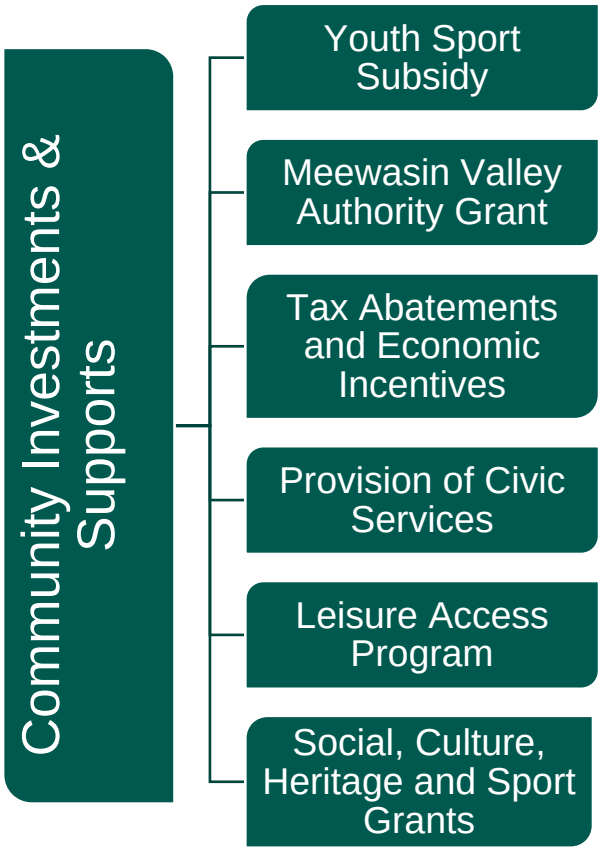
Other inflationary increases of $3.3 relates to an internal charge for office space at Cosmo Civic Centre.

Summary of Capital Investments

There are no capital investments for Community Development.

Community Investments & Supports

Overview



The City provides financial assistance in the form of cash grants and tax abatements to a variety of sport, culture, and social-serving community groups for the delivery and coordination of programs meeting the expressed needs of residents. In addition, the City provides cash grant support and incentives for cultural and heritage facilities, the stewardship of the natural and heritage resources along the river edges, tourism, and economic development in Saskatoon.

Funding for preventative social programs can minimize inequalities across neighbourhoods and includes the process of community planning and coordination of services to address the changing social environment of the city.

The investment of public resources balances municipal leadership and community involvement in the development and implementation of programs and services with partnerships and community collaboration being the key to the service delivery approach. The community investments and supports work to ensure that everyone can participate and that services and opportunities are available to all residents.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Cash Grants and Tax Abatements	Culture and Heritage	Major cultural organizations ($2 per capita target), Wanuskewin Heritage Park Partnership; Provision of civic services, tax abatements and Heritage Facade Grant		
	Social	Cash grants to 48 social serving organizations ($2 per capita target) and tax abatements to 22 agencies		
Grants	Sport	Grants to support youth sport subsidy (at a rate of 40% rental subsidy for eligible organizations) and for sport organizations to offer accessible sport programs.		

	Economic Development	Funding for economic incentives and SREDA
	Tourism	Tourism Saskatoon and Saskatoon Sport Tourism Grants
	General	Funding to support Meewasin Valley Authority; Saskatoon Prairieland Park; SPCA.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	-	-	-	-	-	-	-	-	-
Contracted and General Services	2,322.5	2,566.7	2,297.8	2,437.5	139.7	6.1%	2,467.7	30.2	1.2%
Donations, Grants and Subsidies	9,365.7	9,339.2	9,716.6	9,884.2	167.6	1.7%	10,891.3	1,007.1	10.2%
Transfers to Reserves	(68.8)	(53.5)	(67.1)	374.6	441.7	(658.3%)	375.8	1.2	0.3%
Total Gross Expenditure	**11,619.4**	**11,852.4**	**11,947.3**	**12,696.3**	**749.0**	**6.3%**	**13,734.8**	**1,038.5**	**8.2%**
Tax Support	**11,619.4**	**11,852.4**	**11,947.3**	**12,696.3**	**749.0**	**6.3%**	**13,734.8**	**1,038.5**	**8.2%**

2020 Actual Results:
2020 resulted in a $233.0 positive variance from budget. This was the result of several programs: Economic incentives were overspent by $339.6 due to differences in timing assumptions and associated forecasts; and the Saskatoon Tourism grant was overspent by $145.0 due to the approval of additional one-time funding. Budget savings included the Provision of Civic Services of $159.4 due to the cancellation of festivals, outdoor and Community Association events; Leisure Centre Accessibility Subsidy program of $493.7 due to decreased use of the Leisure Access Program by low-income individuals and families; and Saskatoon Prairieland Park grant of $71.1 which is tied to the amusement tax collected at the Saskatoon Exhibition, which was cancelled.

Community Support

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	1.00	1.00	-	1.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	11,947.3	12,696.3	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	376.1	1,019.5	1,395.6
Growth	18.2	19.0	37.2
COVID-19 Impacts	354.7	-	354.7
Total Expenditure Change	749.0	1,038.5	1,787.5
Total Change, Net	749.0	1,038.5	1,787.5
Total Budget	**12,696.3**	**13,734.8**	

2022 Changes

Growth:

Saskatoon City Council has established a funding level of $2.00 per capita for the Social Grant which provides funding to social service groups registered under the Saskatchewan Non-Profit Corporations Act servicing Saskatoon residents. In order to maintain this funding level an increase of $13.2 is required.

Saskatoon Tourism receives an annual grant which is based on changes in commercial assessment from year to year. Based on 2021 changes, the 2022 grant is increasing by $5.1.

COVID-19 Expense Impacts:

An increase of $289.7 restores the Leisure Centre Accessibility Subsidy program budget to the 2020 level, reversing the temporary reduction that was put in place in 2021 to reflect lower usage of the Leisure Access program due to COVID-19 restrictions.

An increase of $75.0 restores the Provision for Civic Services budget to the 2020 level, reversing the temporary reduction that was put in place in 2021 due to fewer special events due to COVID-19 restrictions.

A decrease of $10.0 removes the temporary increase in funding for Safe Community Action Alliance that was put in place in 2021 due to pressures from COVID-19.

Other Significant Item(s):
The City provides many grants through the form of tax abatements. As a result of formula adjustments based on assessments, there are increases in the tax abatement portion of the Cultural and Heritage Grant of $66.9 and an increase to the Social Grant of $159.5.

The Saskatoon Crisis Intervention Service grant funding of $199.7 has been transferred to Saskatoon Police Service, who will now administer the payment of this grant.

The transfer to the Heritage Reserve Fund includes and inflationary increase of $1.2, to provide funding for the heritage tax abatement and grant program.

Wanuskewin Heritage Park, Downtown Youth Centre, and Detoxification Centre have been provided a combined increase of $8.7, which is a 2% inflationary increase.

The Youth Sport Subsidy program offers subsidies on the rental cost of facilities required to deliver sports programs to youth who are 18 years of age and under. Due to increased participation levels and rental rates, the cost of delivering this program has increased by $65.9 in 2022.

The Leisure Centre Accessibility program has increased by $52.1 to reflect increased usage of the Leisure Access Program by low-income individuals and families. This expenditure increase is offset by increased revenues recognized in the various leisure facilities.

The City provides a variety of Economic Incentives including Downtown/Affordable Housing Incentives, the Mortgage Support Program and Vacant Lot Adaptive Reuse Incentive among other smaller programs. The cost of delivering these incentives is increasing by $184.8 largely as a result of previously approved incentive agreements that will be effective in 2022.

The City provides an annual grant to the Meewasin Valley Authority (Meewasin) which increases by Consumer Price Index on a yearly basis. The CPI increase is $31.6.

The Recreation & Parks Master Plan Facilities Game Plan has identified partnerships capital contributions to the Nutrien Wonderhub (formerly Children's Discovery Museum) and Merlis Belsher Place (MBP). The total commitment to the Wonderhub was $2.0 million, with 2021 being the final year. The total commitment to MBP is $4.0 million, with $500.0 paid per year until the year 2024. This amount is incorporated into the Recreation and Parks Funding Plan.

2023 Changes

Growth:

Saskatoon City Council has established a targeted funding level of $2.00 per capita for the Cultural Participation Grant which provides funding to 17 flagship arts, culture and heritage organizations. In order to maintain this funding level, an increase of $5.4 is required.

Saskatoon City Council has established a funding level of $2.00 per capita for the Social Grant which provides funding to social service groups registered under the Saskatchewan Non-Profit Corporations Act servicing Saskatoon residents. In order to maintain this funding level an increase of $8.6 is required.

Saskatoon Tourism receives an annual grant which is based on changes in commercial assessment from year to year. Based on anticipated changes, the 2023 grant is increasing by $5.0.

Other Significant Item(s):

The City provides many grants through the form of Tax abatements. As a result of formula adjustments based on assessments, there are increases in the tax abatement portion of the Cultural and Heritage Grant of $9.0 and to the Social Grant of $32.4.

The transfer to the Heritage Reserve Fund includes an inflationary increase of $1.2, to provide funding for the heritage tax abatement and grant program.

Wanuskewin Heritage Park, Downtown Youth Centre, and Detoxification Centre have been provided a combined increase of $8.8, which is a 2% increase.

The Leisure Centre Accessibility program has increased by $22.7 to reflect increased usage of the Leisure Access Program by low-income individuals and families. This expenditure increase is offset by increased revenues recognized in the various leisure facilities.

The Youth Sport Subsidy program offers subsidies on the rental cost of facilities required to deliver sports programs to youth who are 18 years of age and under. Due to increased participation levels and rental rates, the cost of delivering this program has increased by $122.1 in 2023.

The City provides a variety of Economic Incentives including Downtown/Affordable Housing Incentives, the Mortgage Support Program and Vacant Lot Adaptive Reuse Incentive among other smaller programs. The cost of delivering these incentives is increasing by $790.1 largely as a result of previously approved incentive agreements that will be in effect in 2023.

The City provides an annual grant to the Meewasin Valley Authority (Meewasin) which increases by CPI on a yearly basis. The CPI increase is $28.0.

The Recreation & Parks Master Plan Facilities Game Plan has identified partnerships capital contributions to Merlis Belsher Place (MBP). The total commitment to MBP is $4.0 million, with $500.0 paid per year until the year 2024. These amounts are incorporated into the Recreation and Parks Funding Plan.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
Total	**-**	**-**	**-**	**-**	**-**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02519: Winter City Stratgy Devp. & Imp. Support	60.0	60.0	-	-	-
P.10026: Meewasin Trail Expansion/Upgrades	500.0	188.0	188.0	188.0	188.0
P.10027: Saskatoon Tribal Council - Saweyihtotan	100.0	-	-	-	-
Total	**660.0**	**248.0**	**188.0**	**188.0**	**188.0**

P.02519: WinterCity YXE Implementation involves the implementation of the 25 actions identified under the WinterCity YXE Strategy. The request for $60.0 in each of 2022 and 2023.

P.10026: Meewasin Trail Expansion/Upgrades involves expanding and upgrading the downtown section of the Meewasin Trail, in partnership with the Meewasin Valley Authority. The budget requires of $500.0 in 2022 and $187.5 in each of 2023 to 2026 is the City's share of the contribution to the project.

P.10027: Saskatoon Tribal Council - Saweyihotan capital project includes a one-time contribution of $100.0 to extend the Saweyihtotan program in 2022. The project involves the delivery of an effective, efficient, comprehensive, and coordinated response to downtown housing and safety, in partnership with the Saskatoon Tribal Council.

These projects are currently unfunded and contingent on City Council's allocation of RCE to these projects in order to proceed.

Operating Budget Impacts of 2022/2023 Capital Projects

Annual operating costs for the Meewasin Trail Expansion/Upgrades project for maintenance will be determined based on the detailed design.

Community Investments and Supports by Type of Grants ($000s)

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Cultural and Heritage							
Tax Abatements	95.9	108.8	113.8	180.7	66.9	189.7	9.0
Provision of Civic Services	10.6	170.0	170.0	245.0	75.0	245.0	0.0
Site Services - Shakespeare on the Sask.	-	1.0	1.0	1.0	0.0	1.0	0.0
Wanuskewin Heritage Park	202.4	202.4	206.1	210.2	4.1	214.4	4.2
Transfer to Heritage Reserve Fund	48.8	48.8	50.0	51.2	1.2	52.4	1.2
Transfer to Façade Grant Reserve	10.0	10.0	10.0	10.0	0.0	10.0	0.0
Cultural Participation Grants	636.5	636.5	647.6	647.6	0.0	653.0	5.4
Cultural Grant Capital Reserve	120.0	120.0	120.0	120.0	0.0	120.0	0.0
	1,124.2	**1,297.5**	**1,318.5**	**1,465.7**	**147.2**	**1,485.5**	**19.8**
Social							
Tax Abatements	474.8	466.1	487.8	647.3	159.5	679.7	32.4
Leisure Centre Accessibility Subsidy	281.5	775.2	486.3	828.1	341.8	850.8	22.7
Downtown Youth Centre	122.4	122.4	124.8	127.3	2.5	129.8	2.5
Saskatoon Crisis Intervention Service	197.1	197.1	199.7	-	(199.7)	-	0.0
Green Gardening Fund	7.0	7.5	7.5	7.5	0.0	7.5	0.0
Cash Grants	544.4	544.4	552.6	565.8	13.2	574.4	8.6
Safe Community Action Alliance	35.0	30.0	40.0	30.0	(10.0)	30.0	0.0
Saskatoon Tribal Council - Saweyihtotan Project	100.0	-	-	-	0.0	-	0.0
Transfer of MEEP Funding	(100.0)	-	-	-	0.0	-	0.0
Kinsmen Telemiracle	2.5	2.5	2.5	2.5	0.0	2.5	0.0
White Buffalo Youth Lodge	180.5	180.5	190.5	190.5	0.0	190.5	0.0
Detoxification Centre	102.0	102.0	104.0	106.1	2.1	108.2	2.1
Burial of the Impoverished	56.3	50.0	50.0	50.0	0.0	50.0	0.0
	2,003.5	**2,477.7**	**2,245.7**	**2,555.1**	**309.4**	**2,623.4**	**68.3**
Sport							
Youth Sport Subsidies	2,041.6	2,041.6	2,116.6	2,182.5	65.9	2,304.6	122.1
Sport Participation Grants	64.5	64.5	64.5	64.5	0.0	64.5	0.0
Community Grant Program	9.8	9.8	9.8	9.8	0.0	9.8	0.0
	2,115.9	**2,115.9**	**2,190.9**	**2,256.8**	**65.9**	**2,378.9**	**122.1**
Economic Development							
Economic Incentives	2,748.8	2,409.2	2,605.3	2,790.1	184.8	3,580.2	790.1
SREDA	885.4	885.4	885.4	885.4	0.0	885.4	0.0
	3,634.2	**3,294.6**	**3,490.7**	**3,675.5**	**184.8**	**4,465.6**	**790.1**
Tourism							
Saskatoon Tourism	686.6	541.6	546.6	551.7	5.1	556.7	5.0
Saskatoon Sport Tourism	7.5	7.5	7.5	7.5	0.0	7.5	0.0
	694.1	**549.1**	**554.1**	**559.2**	**5.1**	**564.2**	**5.0**
Rececreation & Parks Facilities Game Plan							
Children's Discovery Museum	500.0	500.0	500.0	-	(500.0)	-	0.0
Merlis Belsher Place (U of S Rink)	500.0	500.0	500.0	500.0	0.0	500.0	0.0
OSP Community Development Corp. (Optimist Hill)	25.0	25.0	25.0	-	(25.0)	-	0.0
Transfer from Rec & Parks Funding Plan	(1,025.0)	(1,025.0)	(1,025.0)	(500.0)	525.0	(500.0)	0.0
	-	-	-	-	0.0	-	0.0
General							
Community Initiative - Contingency	4.8	4.8	4.8	4.8	0.0	4.8	0.0
Transfer to Special Events Reserve	500.0	500.0	500.0	500.0	0.0	500.0	0.0
Meewasin Valley Authority	1,346.1	1,344.0	1,368.9	1,400.5	31.6	1,428.5	28.0
Saskatoon Prairieland Park	-	71.1	71.1	71.1	0.0	71.1	0.0
Cash Grants- Environmental	9.5	10.0	10.0	10.0	0.0	10.0	0.0
Winter City Grant Program	25.0	25.0	25.0	25.0	0.0	25.0	0.0
SPCA- Cruelty Investigations	162.1	162.7	167.6	172.6	5.0	177.8	5.2
	2,047.5	**2,117.6**	**2,147.4**	**2,184.0**	**36.6**	**2,217.2**	**33.2**
	11,619.4	**11,852.4**	**11,947.3**	**12,696.3**	**749.0**	**13,734.8**	**1,038.5**

The Recreation and Culture Business Line is a collection of various recreation, sports and culture related services. The Figure below provides an illustration of the services contained under this Business Line:

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Recreation and Culture Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
Priorities
Recreation, Culture, and Leisure City Council is prioritizing the development of recreation, parks, cultural amenities, and programs to support residents and visitors to be healthy, active, connected to nature, and have fun in all four seasons. As Saskatoon grows and changes, it is essential that the City has a variety of recreation, culture, and leisure opportunities for residents and visitors. Currently, the City is faced with demand for recreational facilities that far exceeds supply and sport, culture, and recreational needs are continually changing. Demand for new facilities, maintenance of existing aging facilities, and development of new programs will require us to be innovative and seek new partnerships.
Equitable and Accessible Services The services the City provides are aligned with what the public expects and balanced with affordability. We also recognize the diverse make-up and needs of the city. Therefore, it is essential that the services we provide are equitable and accessible to all. Accessibility of services is based on four pillars – geographical, financial, physical, and cultural.
Community Safety and Wellbeing City Council is prioritizing an integrated and effective system of services to promote community safety and wellbeing in Saskatoon through strategic action and partnerships. Gaps in existing social systems have led to persistent concerns related to safety, crime, inequality, homelessness, and core housing needs. Residents are calling for gaps to be closed and recognize that a high degree of collaboration across sectors and governments is essential. The development of, and alignment to, community-level strategies will help to define an evolved and aligned role for the City and civic services in improving community safety and wellbeing. Engagement with all orders of Government, the social serving sector, and residents with lived experience will be prioritized.
Quality of Life and Public Safety The City works in collaboration with community partners to ensure the collective safety and wellbeing of the public. As well, residents have access to facilities and programs that promote active living, and enjoy the natural beauty and benefits of parks, trails, and the river valley that brings people together.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Participation at City Recreation Facilities	≥ 6,600 Visits/1,000 Population	7,613	6,902	2,339*	Decline	On-Track

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Inability to respond to changes in customer base/market share/ demand/preferences/ expectations	• Ongoing and extensive engagement, surveying and research regarding customer needs and trends for facility amenities and programming • Monitor offerings of other municipalities and the private sector • Capital planning prioritizes multi-use and flexible facilities	• Incorporate more of a "customer" focus as it relates to the ongoing provision of parks services • Continue to implement the Recreation & Parks Master Plan/ Game Plan as it relates to planning for future parks and facility renewal and replacement	Moderate	Moderate
Failure to achieve Council-approved service levels/ financial targets	• Rates and fees are frequently compared to the private sector • Fiscal stabilization reserves exist for some programs • Ability to manage expenditures in response to external factors to minimize financial impact • Proactive communication with user groups to minimize impact of service disruptions	• Explore opportunities that will increase ability to adapt to market changes, increase efficiency, etc. • Explore additional revenue generating activities	Moderate	Moderate

Inability to recruit/retain qualified skilled staff	• Compensation levels are monitored to ensure they continue to be competitive • In house training is offered to enhance skills • Increase initial recruitment levels to account for historical attrition experience • Information sharing with other municipalities to identify innovative tools and approaches	• Explore ways to utilize technology to increase the efficiency of the current recruitment process • Review existing job descriptions to ensure they reflect required qualifications • Develop more in-house training to support staff in skills development • Explore opportunities to implement more flexible work practices	Moderate	Moderate

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Albert Community Centre	(125.4)	(215.8)	(215.8)	(215.8)	-	-	(215.8)	-	-
Community Partnerships	(8.9)	(18.1)	(18.1)	(18.1)	-	-	(18.1)	-	-
Forestry Farm Park & Zoo	(487.6)	(1,238.0)	(929.6)	(1,328.4)	(398.8)	42.9%	(1,371.3)	(42.9)	3.2%
Golf Courses	(3,418.8)	(3,910.4)	(3,910.8)	(3,995.4)	(84.6)	2.2%	(4,067.8)	(72.4)	1.8%
Gordon Howe Campground	(336.0)	(586.2)	(459.9)	(589.2)	(129.3)	28.1%	(589.2)	-	-
Indoor Rinks	(1,892.8)	(2,332.7)	(2,102.3)	(2,387.7)	(285.4)	13.6%	(2,439.6)	(51.9)	2.2%
Leisure Centres - Program	(1,970.6)	(6,497.4)	(3,873.2)	(6,667.9)	(2,794.7)	72.2%	(6,832.3)	(164.4)	2.5%
Leisure Centres - Rentals	(6,054.1)	(7,032.7)	(6,557.9)	(7,552.8)	(994.9)	15.2%	(7,742.2)	(189.4)	2.5%
Marketing Services	-	-	-	-	-	-	-	-	-
Marr Residence	-	(0.5)	(0.5)	(0.5)	-	-	(0.5)	-	-
Nutrien Playland	(0.4)	(542.3)	(363.2)	(630.3)	(267.1)	73.5%	(690.5)	(60.2)	9.6%
Outdoor Pools	(78.4)	(465.0)	(371.9)	(469.2)	(97.3)	26.2%	(488.9)	(19.7)	4.2%
Outdoor Sport Fields	(356.6)	(734.9)	(611.7)	(759.6)	(147.9)	24.2%	(760.0)	(0.4)	0.1%
Parks Maintenance & Design	(154.7)	(146.1)	(146.1)	(146.1)	-	-	(146.1)	-	-
Playground & Recreation Areas	-	-	-	-	-	-	-	-	-
Program Research & Design	-	-	-	-	-	-	-	-	-
River Landing	(540.8)	(961.1)	(724.4)	(946.1)	(221.7)	30.6%	(946.1)	-	-
Spectator Ballfields	-	-	-	-	-	-	-	-	-
Targeted Programming	(54.0)	(10.4)	(10.4)	(10.4)	-	-	(10.4)	-	-
Total Revenues	**(15,479.3)**	**(24,691.6)**	**(20,295.8)**	**(25,717.5)**	**(5,421.7)**	**26.7%**	**(26,318.8)**	**(601.3)**	**2.3%**
Gross Expenses									
Albert Community Centre	216.8	267.8	273.1	276.5	3.4	1.2%	277.6	1.1	0.4%
Community Partnerships	728.0	748.1	764.7	817.4	52.7	6.9%	869.8	52.4	6.4%

Recreation and Culture

Forestry Farm Park & Zoo	2,767.6	2,912.9	2,926.8	3,039.6	112.8	3.9%	3,083.1	43.5	1.4%
Golf Courses	3,418.8	3,910.4	3,910.8	3,995.4	84.6	2.2%	4,067.8	72.4	1.8%
Gordon Howe Campground	336.0	586.2	459.9	589.2	129.3	28.1%	589.2	-	-
Indoor Rinks	2,513.0	2,718.7	2,713.9	2,750.9	37.0	1.4%	2,777.2	26.3	1.0%
Leisure Centres - Program	10,351.1	12,201.3	12,239.1	12,760.0	520.9	4.3%	12,891.3	131.3	1.0%
Leisure Centres - Rentals	10,500.2	10,999.5	10,968.6	11,259.3	290.7	2.7%	11,377.7	118.4	1.1%
Marketing Services	413.1	439.4	449.4	466.3	16.9	3.8%	494.0	27.7	5.9%
Marr Residence	29.9	22.7	22.7	22.8	0.1	0.4%	22.8	-	-
Nutrien Playland	220.4	542.3	537.4	630.3	92.9	17.3%	690.5	60.2	9.6%
Outdoor Pools	952.2	1,439.4	1,456.8	1,465.3	8.5	0.6%	1,481.3	16.0	1.1%
Outdoor Sport Fields	1,127.1	1,476.0	1,533.5	1,601.1	67.6	4.4%	1,643.8	42.7	2.7%
Parks Maintenance & Design	15,105.7	16,225.8	17,132.2	17,474.7	342.5	2.0%	17,926.6	451.9	2.6%
Playground & Recreation Areas	422.5	1,031.2	1,048.5	1,064.0	15.5	1.5%	1,074.5	10.5	1.0%
Program Research & Design	201.7	245.1	247.7	251.9	4.2	1.7%	252.1	0.2	0.1%
River Landing	540.8	961.1	943.3	946.1	2.8	0.3%	946.1	-	-
Spectator Ballfields	158.1	170.9	171.6	159.2	(12.4)	(7.2%)	160.7	1.5	0.9%
Targeted Programming	369.0	619.6	629.0	631.5	2.5	0.4%	632.5	1.0	0.2%
Total Gross Expenses	**50,372.1**	**57,518.4**	**58,429.0**	**60,201.5**	**1,772.5**	**3.0%**	**61,258.6**	**1,057.1**	**1.8%**
Tax Support	**34,892.8**	**32,826.8**	**38,133.2**	**34,484.0**	**(3,649.2)**	**(9.6%)**	**34,939.8**	**455.8**	**1.3%**

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	342.89	346.62	3.73	349.03	2.41

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	38,133.2	34,484.0	
Revenue Changes:			
COVID-19 Impacts	(4,594.3)	-	(4,594.3)
Other	(827.4)	(601.3)	(1,428.7)
Total Revenue Change	(5,421.7)	(601.3)	(6,023.0)
Expenditure Changes:			
Inflation & Transfer	840.9	695.3	1,536.2
Growth	488.0	361.8	849.8
COVID-19 Impacts	443.6	-	443.6
Service Level Changes	-	-	-
Total Expenditure Change	1,772.5	1,057.1	2,829.6
Total Budget	**34,484.0**	**34,939.8**	

Recreation and Culture

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
Albert Community Centre	1,723.0	2,250.0	700.0	700.0	700.0
Community Partnerships	1,145.0	250.0	3,100.0	23,430.0	5,810.0
Forestry Farm Park & Zoo	100.0	150.0	200.0	-	-
Golf Courses	375.0	250.0	250.0	250.0	250.0
Leisure Centres - Program	500.0	250.0	250.0	-	-
Leisure Centres - Rentals	225.0	125.0	125.0	225.0	125.0
Outdoor Pools	200.0	100.0	100.0	-	-
Outdoor Sport Fields	1,965.0	100.0	120.0	75.0	-
Parks Maintenance & Design	7,255.0	1,950.0	1,950.0	1,950.0	1,950.0
River Landing	1,620.0	295.0	-	-	-
Total	15,108.0	5,720.0	6,795.0	26,630.0	8,835.0

Financing for Capital Investments

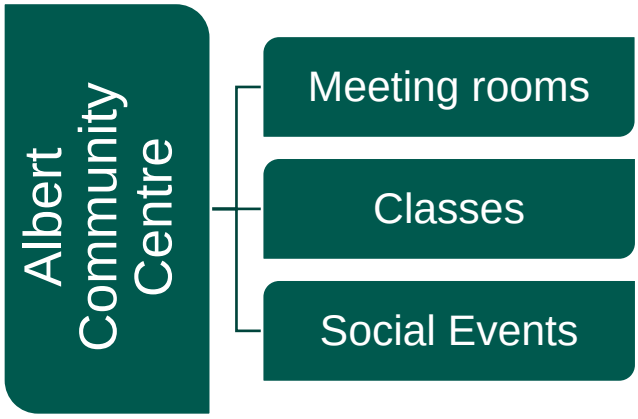
Funding Source	2022	2023	2024	2025	2026
Transfer from Reserves	4,279.0	3,170.0	3,200.0	2,680.0	2,435.0
Private Contribution	614.0	-	-	-	-
Funding Plan Contribution	2,165.0	350.0	445.0	-	-
Unfunded	8,050.0	2,200.0	3,150.0	23,950.0	6,400.0
Total	15,108.0	5,720.0	6,795.0	26,630.0	8,835.0

Operating Budget Impacts of Capital Projects

	2022	2023	2024	2025	2026
Community Partnerships	-	-	7.3	-	-
Leisure Centres - Program	-	-	19.5	-	-
Outdoor Pools	-	-	7.8	-	-
Parks Maintenance & Design	-	-	10.5	2.8	-
River Landing	-	-	20.0	-	-
Total	-	-	65.1	2.8	-

Albert Community Centre

Overview



To provide for a community centre that is available for meetings, classes, displays, socials, fundraising events, etc., as well as a meeting place for interaction with city-wide organizations.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(125.4)	(215.8)	(215.8)	(215.8)	-	-	(215.8)	-	-
Total Revenues	**(125.4)**	**(215.8)**	**(215.8)**	**(215.8)**	**-**	**-**	**(215.8)**	**-**	**-**
Gross Expenses									
Contracted and General Services	109.9	134.5	141.3	141.3	-	-	141.3	-	-
Heating, Lighting, Power, Water and Telephone	55.9	75.9	74.4	77.8	3.4	4.6%	78.9	1.1	1.4%
Material, Goods and Supplies	-	6.4	6.4	6.4	-	-	6.4	-	-
Transfers to Reserves	51.0	51.0	51.0	51.0	-	-	51.0	-	-
Total Gross Expenditure	**216.8**	**267.8**	**273.1**	**276.5**	**3.4**	**1.2%**	**277.6**	**1.1**	**0.4%**
Tax Support	**91.4**	**52.0**	**57.3**	**60.7**	**3.4**	**5.9%**	**61.8**	**1.1**	**1.8%**

2020 Actual Results:
2020 resulted in an $39.4 unfavorable variance from budget. This variance was related to lost revenues of $90.4 resulting from the closure of this facility due to COVID-19 and savings of $51.0 from a reduction of operating and maintenance expenses.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	57.3	60.7	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	3.4	1.1	4.5
COVID-19 Impacts	-	-	-
Total Expenditure Change	3.4	1.1	4.5
Total Change, Net	3.4	1.1	4.5
Total Budget	**60.7**	**61.8**	

2022 Changes

There are no significant 2022 operating changes in the Albert Community Centre.

2023 Changes

There are no significant 2023 operating changes in the Albert Community Centre.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00677: Albert Comm Centre Renos	23.0	50.0	50.0	50.0	50.0
Total	**23.0**	**50.0**	**50.0**	**50.0**	**50.0**

The 2022-2023 Albert Community Centre Capital Investment includes one funded capital project totaling $73.0.

P.00677 Albert Comm Centre Renos capital project includes annual funding for repairs and preventative maintenance at the Albert Community Centre.

2022-2023 Capital Budget by Funding Source

Community Partnerships

Overview

Developing and sustaining partnerships to ensure sport and recreation facilities are available to the community is important to a successful sport and recreation delivery system. This is accomplished through the development of partnership and joint use agreements at civic and school facilities, working with external sport organizations in the development of outdoor sports facilities that are used by youth and adult sport leagues, and securing sponsorship agreements for specified community program assets. In addition, partnerships are established between various civic departments and external provincial agencies to develop emergency response plans for the City.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Special Events	Event Booking of Public Space	In person or by phone: Monday to Friday 8:00am to 5:00pm. On-line application forms, submission and support materials.		
	Event Monitoring	As required, both pre and post event in the field staff support. Post event evaluation.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(8.9)	(18.1)	(18.1)	(18.1)	-	-	(18.1)	-	-
Total Revenues	**(8.9)**	**(18.1)**	**(18.1)**	**(18.1)**	**-**	**-**	**(18.1)**	**-**	**-**
Gross Expenses									
Wages and Benefits	451.8	478.9	497.5	547.8	50.3	10.1%	600.2	52.4	9.6%
Contracted and General Services	33.3	26.5	24.5	26.5	2.0	8.2%	26.5	-	-
Heating, Lighting, Power, Water and Telephone	2.6	2.2	2.2	2.2	-	-	2.2	-	-

Material, Goods and Supplies	2.6	2.8	2.8	3.2	0.4	14.3%	3.2	-	-
Transfers to Reserves	237.7	237.7	237.7	237.7	-	-	237.7	-	-
Total Gross Expenditure	**728.0**	**748.1**	**764.7**	**817.4**	**52.7**	**6.9%**	**869.8**	**52.4**	**6.4%**
Tax Support	**719.1**	**730.0**	**746.6**	**799.3**	**52.7**	**7.1%**	**851.7**	**52.4**	**6.6%**

2020 Actual Results:
2020 resulted in a no significant variance from budget in Community Partnerships.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	4.80	5.20	0.40	5.70	0.50

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	746.6	799.3	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(1.3)	0.2	(1.1)
Growth	52.0	52.2	104.2
COVID-19 Impacts	2.0	-	2.0
Total Expenditure Change	52.7	52.4	105.1
Total Change, Net	52.7	52.4	105.1
Total Budget	**799.3**	**851.7**	

2022 Changes

Growth:
An increase of $52.0 (0.5 FTE) is the transfer of an Open Space Consultant position from capital to operating. This transition is phased over two years. The duties performed by this position now involve working with organizations that wish to partner with the City in the delivery of recreation and parks facilities and amenities. Moving the position to operating allows the Open Space Consultant to assist potential partnership organizations with the entire partnership process rather than just at the end, during the infrastructure construction phase.

COVID-19 Expense Impacts:
An increase of $2.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):
A decrease of $10.2 (0.1 FTE) relates to the transfer of a Recreation Site Administrator position to Leisure Centres – Programs.

An inflationary increase of $8.5 has been included in staff compensation based on collective agreements.

2023 Changes

Growth:

An increase of $52.2 (0.5 FTE) is the second year of the phased transfer of an Open Space Consultant position from capital to operating. The duties performed by this position have transitioned to working with organizations that wish to partner with the City in the delivery of recreation and parks facilities and amenities.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02114: Riverbank Parks Upgrades	230.0	-	330.0	-	-
P.02352: Permanent Boat Launch Site	-	200.0	200.0	-	-
P.02353: Chief Whitecap Park Development	70.0	-	-	-	-
P.02528: Dog Park Development	95.0	50.0	-	60.0	60.0
P.02602: Winter Recr. Park At Diefenbaker Park	-	-	70.0	70.0	-
P.10011: BMX/Skateboard/Bike Skills Parks	750.0	-	-	-	-
Total	**1,145.0**	**250.0**	**600.0**	**130.0**	**60.0**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02471: Kinsmen Park & Area - Master Plan	-	-	-	-	1,250.0
P.02474: Hudson Bay Area District Parks	-	-	500.0	-	1,000.0
P.02600: City Centre Area Indoor Recr. Facility	-	-	2,000.0	23,300.0	3,500.0
Total	**-**	**-**	**2,500.0**	**23,300.0**	**5,750.0**

The 2022-2023 Community Partnerships Capital Investment includes projects identified in the Recreation and Parks Master Plan-Facilities Game Plan:

P.02114: Riverbank Parks Upgrades includes $230.0 in 2022 for renewal of the Victoria Park recreation facility.

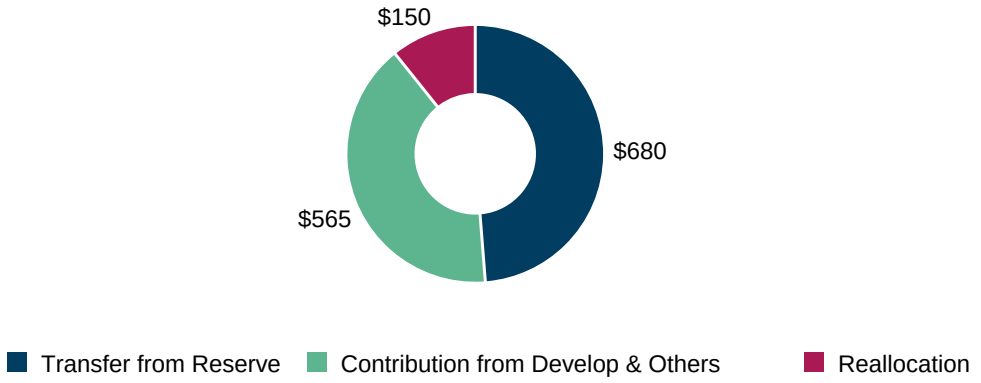
P.02352: Permanent Boat Launch Site capital project is planned to be completed over two years, beginning in 2023 for $200.0 per year, and involves the design and construction of the permanent boat launch facility.

P.02353: Chief Whitecap Park Development capital project includes $70.0 in 2022 for further development of the uplands in Chief Whitecap Park.

P.02528: Dog Park Development includes $95.0 in 2022 and $50.0 in 2023. The 2022 budget includes the development of a small dog park and the 2023 budget includes upgrades at three park entrances and installation of new waste receptacles.

P.10011: BMX/Skateboard/Bike Skills Park includes $750.0 in 2022 and involves the upgrade of the site in Lakewood Park. This project is being undertaken in partnership with Globe BMX and is contingent on $525.0 in partner contributions.

2022-2023 Capital Budget by Funding Source



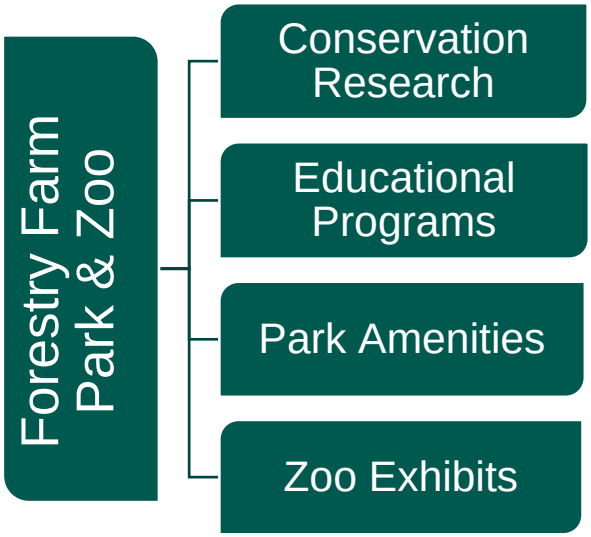
Operating Budget Impacts of 2020/2021 Capital Projects

Project	2022	2023	2024	2025	2026
P.02114 Riverbank Parks Upgrades	-	-	1.6	-	-
P.02528 Dog Park Development	-	-	5.7	-	-
Total	-	-	7.3	-	-

$1.6 will be required in 2024 for CBCM contribution for P.02114 Riverbank Parks Upgrades.
$5.7 will be required in 2024 for annual maintenance costs for P.02528 Dog Park Development.
The operating impact for P.02352 Permanent Boat Launch will be determined at the detailed design stage.

Forestry Farm Park & Zoo

Overview



The Forestry Farm Park & Zoo educates residents and tourists on the importance of sustaining animal and plant species native to Saskatchewan through the delivery of a variety of zoological, horticultural, and conservational heritage programs. To increase awareness, the Forestry Farm Park & Zoo provides a natural environment for people to learn about and appreciate nature as well as the variety of native mammals, birds, and tree species. This facility provides a setting for recreation activities such as picnics, fishing, walking, and creative play.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Customer Service	Admissions	Open daily from April 1 to October 31.		
	Parking	Available daily during operating season for a fee.		
Recreation Facilities	Rentals	Lions Events Pavillion available daily for rental from May through September		
	Exhibits	Numerous and variety of animal exhibits.		
	Playground	Accessible playground facility		
	Support Services	Food and beverage, washrooms, stroller rentals, and other related services.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(487.6)	(1,238.0)	(929.6)	(1,328.4)	(398.8)	42.9%	(1,371.3)	(42.9)	3.2%
Total Revenues	**(487.6)**	**(1,238.0)**	**(929.6)**	**(1,328.4)**	**(398.8)**	**42.9%**	**(1,371.3)**	**(42.9)**	**3.2%**

Gross Expenses									
Wages and Benefits	1,287.7	1,307.3	1,336.6	1,499.6	163.0	12.2%	1,503.6	4.0	0.3%
Contracted and General Services	762.7	893.0	903.1	812.2	(90.9)	(10.1%)	833.9	21.7	2.7%
Heating, Lighting, Power, Water and Telephone	409.0	366.2	366.2	383.1	16.9	4.6%	395.2	12.1	3.2%
Material, Goods and Supplies	135.7	122.7	122.7	128.6	5.9	4.8%	134.1	5.5	4.3%
Cost Recoveries	(11.4)	-	-	(5.0)	(5.0)	-	(5.0)	-	-
Transfers to Reserves	177.7	215.6	198.2	221.1	22.9	11.6%	221.3	0.2	0.1%
Finance Charges	6.2	8.1	-	-	-	-	-	-	-
Total Gross Expenditure	**2,767.6**	**2,912.9**	**2,926.8**	**3,039.6**	**112.8**	**3.9%**	**3,083.1**	**43.5**	**1.4%**
Tax Support	**2,280.0**	**1,674.9**	**1,997.2**	**1,711.2**	**(286.0)**	**(14.3%)**	**1,711.8**	**0.6**	**-**

2020 Actual Results:

2020 resulted in an $605.1 unfavorable variance from budget. Revenues were $750.0 below budget, with expenditure savings of $108.0, because of facility closures and reduced capacity due to COVID-19 restrictions. Expenditure savings were in staffing, contract payments and other discretionary savings. There was also a $38.0 reduction in the transfer to reserves due to lower revenues.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	15.84	18.19	2.35	18.19	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	1,997.2	1,711.2	
Revenue Changes:			
COVID-19 Impacts	(351.0)	-	(351.0)
Other	(47.8)	(42.9)	(90.7)
Total Revenue Change	(398.8)	(42.9)	(441.7)
Expenditure Changes:			
Inflation & Transfer	86.9	33.5	120.4
Growth	3.5	10.0	13.5
COVID-19 Impacts	22.4	-	22.4
Total Expenditure Change	112.8	43.5	156.3
Total Change, Net	(286.0)	0.6	(285.4)
Total Budget	**1,711.2**	**1,711.8**	

2022 Changes

COVID-19 Revenue Impacts:

An increase of $351.0 in admission, rental and concession revenue restores the revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Changes:

Forestry Farm Park & Zoo revenue is anticipated to increase by $47.8, due to admission rate increases of $37.1 and volume increases of $22.38. Rentals and concession revenue are expected to decrease by $11.6.

Growth:

An increase of $3.5 has been included for the lease of a new utility vehicle.

COVID-19 Expense Impacts:

An increase of $5.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

The COVID-19 revenue reductions resulted in in reductions to the allocated transfer to various reserves. An increase of $17.4 restores the reserve transfers to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Capital Contribution:

In accordance with funding formulas specified in the Reserve for Future Expenditure Policy, the transfer to various reserves related to the Forestry Farm Park & Zoo have decreased by $0.5. The policies specify the percentage of applicable revenue that is transferred to the reserves.

Other Significant Item(s):

An increase of $125.3 (2.35 FTEs) has been included for cashier and clerk staff. The front gate and admissions functions that were previously provided through a contract arrangement are now performed by City staff. There is a corresponding reduction of $128.7 in contract expenses.

An estimated inflationary increase of $37.7 has been included in staff compensation based on collective agreements.

An increase of $52.3 has been included for inflationary and contractual increase for utilities, materials and supplies, veterinary services, program services, banking costs and memberships.

An increase in the transfer to the Forestry Farm Park & Zoo Capital reserve of $5.0 is a provision for the eventual replacement of equipment used by the Zoo Foundation during the Enchanted Forest Holiday Light Tour. This is offset by $5.0 increase in cost recovery, received from the Zoo Foundation.

The allocation of corporate insurance has increased by $3.4. This is the first year of a two-year phase-in.

Projected electrical utility volume savings of $3.6 realized through the implementation of various energy saving initiatives, have been transferred to the Environmental Health - Sustainability Service Line to be used to begin repaying the Energy Performance Contracting loan, which is identified as the funding source for P2568 Civic Facility Energy & Water Monitoring.

2023 Changes

Revenue Changes:

Forestry Farm Park & Zoo revenue is anticipated to increase by $42.9, primarily due to admission rate increases.

Growth:

An increase of $10.0 has been included for expanded security patrols and is required to meet Canada's Accredited Zoos and Aquariums (CAZA) standards.

Capital Contribution:

In accordance with funding formulas specified in the Reserve for Future Expenditure Policy, the transfer to various reserves related to the Forestry Farm Park & Zoo have decreased by $0.2. The policies specify the percentage of applicable revenue that is transferred to the reserves.

Other Significant Item(s):

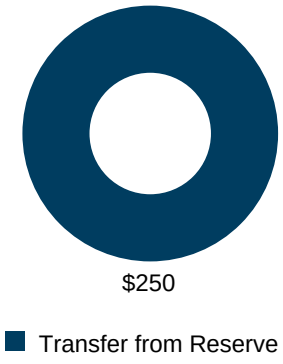
An estimated inflationary increase of $4.0 has been included in staff compensation based on collective agreements. The allocation of corporate insurance has increased by $3.0. This is the second year of a two-year phase-in. An increase of $26.3 has been included for inflationary and contractual increase for utilities, materials and supplies, veterinary services and memberships.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02048: FFP & Zoo Master Plan Implementation	100.0	150.0	200.0	-	-
Total	**100.0**	**150.0**	**200.0**	**-**	**-**

P.02048: FFP& Zoo Master Plan Implementation capital project includes $100.0 identified in 2022 involves the updating of the key and access system to current standards for key and card swipe access throughout the facility. In 2023, $150.0 is identified for the design of a signage plan and development of new informational, safety and directional signage in the zoo.

2022-2023 Capital Budget by Funding Source



Golf Courses

Overview

Golfing is an activity enjoyed by all ages, and for many it becomes a lifelong recreation activity. To meet the needs of Saskatoon golfers, the City operates three municipal golf courses that challenge all playing abilities.

The City's three golf courses are operated on a full cost recovery basis. The financial objective for the golf course program is that revenues collected must be sufficient to fund all ongoing operating costs, capital and equipment replacement expenditures, all costs required to support future redevelopment, debt repayments, and a financial return based on a calculated Return on Assets.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Maintenance	Fertilizer and chemical	Applied as needed based on evaluation of turfgrass conditions.		
	Aeration	2-3 times per season.		
	Mowing and Turfgrass care	Daily throughout season to maintain playing conditions.		
	Over seeding	As required to maintain playing conditions.		
	Irrigation	Daily throughout operating season to maintain playing conditions.		
	Tree Maintenance	Annually and pruning as required for tree health and safety.		
Customer Service	Golf support services and food and beverage	Provided daily throughout operating season.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(166.3)	(327.8)	(327.8)	(340.4)	(12.6)	3.8%	(340.4)	-	-
User Fees	(3,252.5)	(3,582.6)	(3,583.0)	(3,655.0)	(72.0)	2.0%	(3,727.4)	(72.4)	2.0%
Total Revenues	**(3,418.8)**	**(3,910.4)**	**(3,910.8)**	**(3,995.4)**	**(84.6)**	**2.2%**	**(4,067.8)**	**(72.4)**	**1.8%**
Gross Expenses									
Wages and Benefits	1,254.6	1,674.9	1,718.0	1,687.4	(30.6)	(1.8%)	1,688.9	1.5	0.1%
Contracted and General Services	1,050.6	1,321.4	1,436.4	1,432.9	(3.5)	(0.2%)	1,447.4	14.5	1.0%
Heating, Lighting, Power, Water and Telephone	212.0	294.2	304.7	263.4	(41.3)	(13.6%)	272.3	8.9	3.4%
Material, Goods and Supplies	130.9	233.8	241.3	243.4	2.1	0.9%	247.4	4.0	1.6%
Transfers to Reserves	721.6	338.8	210.4	368.3	157.9	75.0%	411.8	43.5	11.8%
Finance Charges	49.2	47.3	-	-	-	-	-	-	-
Total Gross Expenditure	**3,418.8**	**3,910.4**	**3,910.8**	**3,995.4**	**84.6**	**2.2%**	**4,067.8**	**72.4**	**1.8%**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:
In 2020, Golf Courses had no variance from total budget as this program is fully cost recovered. Revenues were below budget by $490.0 and offset by $875.0 in expenditure savings. The expenditure savings were in staffing, contract expenses, course maintence costs and other discretionary savings, partially due to the delayed start to the season. There was a $390.0 increase in the contribution to capital reserves, possible due to the expenditure savings exceeding the lost revenue.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	24.80	24.80	-	24.80	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
Other	(84.6)	(72.4)	(157.0)
Total Revenue Change	(84.6)	(72.4)	(157.0)
Expenditure Changes:			
Inflation & Transfer	84.6	72.4	157.0
Growth	-	-	-
Total Expenditure Change	84.6	72.4	157.0
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

Revenue Change:

Golf course revenue is anticipated to increase by $84.6 in 2022. Green fees are expected to increase by $110.4 due to rate increases, partially offset by volume decreases of $60.1. Other smaller adjustments include a planned rate increase for liquor, increasing revenue by $12.6, an increase in driving range revenue of $15.0, power cart revenue of $14.3, and a $7.6 decrease in concessions.

Capital Contributions:

Due to the full cost recovery nature of this program, the contribution to the Golf Course Capital Reserve has decreased by $115.1 to offset revenue and expenditure changes along with the contribution to the stabilization reserve, bringing the total contribution to $213.4.

The contribution to the Holiday Park Golf Course Redevelopment Reserve has increased by $2.8 due to an increase in the budgeted number of rounds played at the Holiday Park Golf Course, bringing the total contribution to $104.9.

The contribution to the Golf Course Stabilization Reserve has remained unchanged at $50.0 to continue replenishing the reserve.

Other Significant Item(s):

A reorganization of positions has resulted in wage and benefits cost savings of $42.8.

An increase of $12.2 has been included in staff compensation based on collective agreements.

An adjustment in expenditures, primarily due to a review of utilities and a new power cart lease, has resulted in expenditure decreases of $56.1.

The allocation of corporate insurance has increased by $13.4. This is the first year of a two-year phase-in.

2023 Changes

Revenue Change:

Golf course revenue is anticipated to increase by $72.4 in 2023. Green fees are expected to increase by $72.4 and trackage by $3.6 due to rate increases.

Capital Contributions:

Due to the full cost recovery nature of this program, the contribution to the Golf Course Capital Reserve has increased by $43.5 to offset revenue and expenditure changes along with the contribution to the stabilization reserve, bringing the total contribution to $256.9.

The contribution to the Holiday Park Golf Course Redevelopment Reserve has remained unchanged as the budgeted number of rounds played has not changed, with a total contribution of $104.9.

The contribution to the Golf Course Stabilization Reserve has remained unchanged at $50.0, to continue replenishing the reserve.

Other Significant Item(s):

Other items include inflationary increases of $16.9 for utility rates, materials and in the pro manager contracts.

The allocation of corporate insurance has increased by $12.0. This is the second year of a two-year phase-in.

Summary of Capital Investments

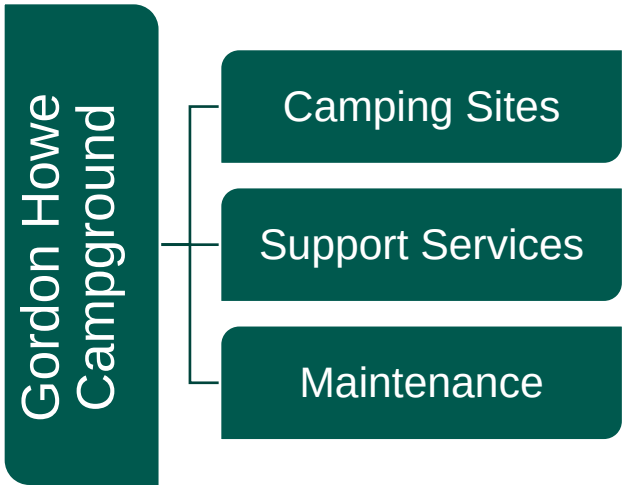
Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02101: Golf Course Improvemnts & Equip Repl.	375.0	250.0	250.0	250.0	250.0
Total	**375.0**	**250.0**	**250.0**	**250.0**	**250.0**

P2101 CY – Golf Course Improvements and Equipment Replacement capital project includes the planned replacement of major golf course equipment; this allows the civic golf courses to be maintained at the standard of play expected by our patrons. This project is funded by the Golf Course Capital Reserve.

2022-2023 Capital Budget by Funding Source

Gordon Howe Campground

Overview



Saskatoon attracts many visitors looking for a motor-home, camp-trailer, and tenting experience in an urban setting. The Gordon Howe Campground provides sites with electrical services, basic tenting sites, and support services such as barbeque, laundry, washroom and shower facilities, picnic tables, and a confectionery. This very popular campsite is located near shopping centres, golf courses, the Riversdale outdoor swimming pool, the Gordie Howe Sports Complex and various parks. The Gordon Howe Campground is operated on a full cost recovery basis, meaning the operation has no impact on the mill rate.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Customer Service	Accessibility	On-line reservation and payment functionality		
	On-site services	On-site manager 24 hours a day from opening day, April 16, to mid October.	Campground Manager available 24 hours/day for the whole season	
		On-site office and support staff open daily during season.	Admin. Office & support staff open 8am-10pm daily during season	
		Washrooms, laundry and free showers. BBQ and picnic tables on site.	Laundry available on site. Free washrooms & showers. Site comes with BBQ pits & picnic tables	
		Playground area and dog run on-site.	Playgound area, green space. Leashed dogs welcome	
Facility Maintenance	Green maintenance	Tree pruning as required for patron/property safety and maintenance		
	Sewer	On-site DIY sewer dump and trailer (RV) sewer pumping service available for a fee, by request.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(336.0)	(586.2)	(459.9)	(589.2)	(129.3)	28.1%	(589.2)	-	-
Total Revenues	**(336.0)**	**(586.2)**	**(459.9)**	**(589.2)**	**(129.3)**	**28.1%**	**(589.2)**	**-**	**-**
Gross Expenses									
Wages and Benefits	192.0	189.2	194.7	199.3	4.6	2.4%	199.5	0.2	0.1%
Contracted and General Services	76.5	183.6	201.4	201.3	(0.1)	-	205.3	4.0	2.0%
Heating, Lighting, Power, Water and Telephone	61.2	105.6	109.7	112.2	2.5	2.3%	115.0	2.8	2.5%
Material, Goods and Supplies	10.0	30.7	30.8	30.8	-	-	30.8	-	-
Transfers to Reserves	(10.8)	66.7	(76.7)	45.6	122.3	(159.5%)	38.6	(7.0)	(15.4%)
Finance Charges	7.3	10.4	-	-	-	-	-	-	-
Total Gross Expenditure	**336.0**	**586.2**	**459.9**	**589.2**	**129.3**	**28.1%**	**589.2**	**-**	**-**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:
In 2020, Gordon Howe Campground had no variance from total budget as this program is fully cost recovered. There was a $10.8 draw from the reserve, whereas the budget projected a $66.7 contribution to the reserve. This draw was necessary to offset lower revenues of $250.0, partially mitigated by expenditure savings of $173.0, due to a later opening and reduced capacity due to COVID-19 restrictions.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	2.70	2.80	0.10	2.80	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
COVID-19 Impacts	(126.3)	-	(126.3)
Other	(3.0)	-	(3.0)
Total Revenue Change	(129.3)	-	(129.3)
Expenditure Changes:			
Inflation & Transfer	3.0	-	3.0
Growth	-	-	-
COVID-19 Impacts	126.3	-	126.3
Total Expenditure Change	129.3	-	129.3
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

COVID-19 Revenue Impacts:
An increase of $126.3 in campground rental revenue restores the revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Impacts:
Gordon Howe Campground revenue is projected to increase by $3.0 in 2022 due to rate increases for overflow and tent sites.

COVID-19 Expense Impacts:
The COVID-19 revenue impacts were offset by a change in the transfer to the Campsite Reserve of $126.3.

Other Significant Item(s):
An increase of $8.4 (0.1 FTE) is a transfer of a portion of a position from Outdoor Sports Fields. This FTE has been combined with other vacant FTEs to create a full-time Seasonal Site Supervisor position which is shared between Gordon Howe Campground, Nutrien Playland and the Indoor Rinks. This position assists with the operating, staffing and supervision of these seasonal recreation facilities.

Due to the full cost recovery nature of this program, the contribution to the Campsite Reserve has decreased by $4.0, offsetting revenue and expenditure changes, bringing the total contribution to the reserve to $45.6.

2023 Changes

Other Significant Item(s):

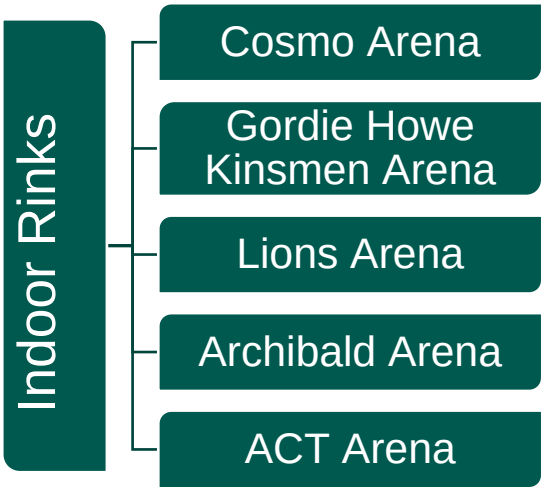
Due to the full cost recovery nature of this program, the contribution to the Campsite Reserve has decreased by $7.0, offsetting revenue and expenditure changes, bringing the total contribution to the reserve to $38.6.

Summary of Capital Investments

There are no capital investments for Gordon Howe Campground.

Indoor Rinks

Overview



Minor hockey, figure skating, ringette and speed skating programs are a big part of Saskatoon's sport and recreation scene where citizens can participate, develop life skills that will be a benefit throughout their lives, have fun, and meet new friends. To support the minor sports organizations and the general public, the City operates six indoor ice surfaces in various locations throughout the City. Also offered are learn-to-skate and general public skating programs at City arenas. During the summer months indoor arenas are also used for youth and adult lacrosse and ball hockey.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Accessibility	Change Rooms	Multiple rooms, washrooms and shower facilities.		
Customer Service	Support Services	Food and beverage services, either vending or concession.		
	Allocations	In person or by phone: Monday to Friday 8:00am to 5:00pm.		
Facility Maintenance	Ice Maintenance	Weekly ice maintenance including edging, ice planing and building up trouble spots		
		Ice flooded multiple times daily during operating season determined by usage.		
	Cleaning	Multiple times daily based on usage.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(1,892.8)	(2,332.7)	(2,102.3)	(2,387.7)	(285.4)	13.6%	(2,439.6)	(51.9)	2.2%
Total Revenues	**(1,892.8)**	**(2,332.7)**	**(2,102.3)**	**(2,387.7)**	**(285.4)**	**13.6%**	**(2,439.6)**	**(51.9)**	**2.2%**
Gross Expenses									
Wages and Benefits	916.8	1,016.6	1,038.4	1,055.3	16.9	1.6%	1,056.0	0.7	0.1%
Contracted and General Services	912.5	929.1	933.6	930.8	(2.8)	(0.3%)	936.8	6.0	0.6%
Heating, Lighting, Power, Water and Telephone	610.8	697.7	666.6	689.5	22.9	3.4%	708.5	19.0	2.8%
Material, Goods and Supplies	10.3	12.8	12.8	12.8	-	-	13.4	0.6	4.7%
Transfers to Reserves	62.5	62.5	62.5	62.5	-	-	62.5	-	-
Total Gross Expenditure	**2,513.0**	**2,718.7**	**2,713.9**	**2,750.9**	**37.0**	**1.4%**	**2,777.2**	**26.3**	**1.0%**
Tax Support	**620.2**	**386.0**	**611.6**	**363.2**	**(248.4)**	**(40.6%)**	**337.6**	**(25.6)**	**(7.0%)**

2020 Actual Results:
2020 resulted in a $234.2 unfavorable variance from budget. Revenues were $440.0 below budget, with expenditure savings of $206.0, because of facility closures and reduced capacity due to COVID-19 restrictions. Expenditure savings were in staffing, utilities, and maintenance.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	14.20	14.25	0.05	14.25	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	611.6	363.2	
Revenue Changes:			
COVID-19 Impacts	(235.4)	-	(235.4)
Other	(50.0)	(51.9)	(101.9)
Total Revenue Change	(285.4)	(51.9)	(337.3)

City of Saskatoon	Operating & Capital Budget Preliminary 2022/2023		
Expenditure Changes:			
Inflation & Transfer	36.0	26.3	62.3
Growth	-	-	-
COVID-19 Impacts	1.0	-	1.0
Total Expenditure Change	37.0	26.3	63.3
Total Change, Net	(248.4)	(25.6)	(274.0)
Total Budget	**363.2**	**337.6**	

2022 Changes

COVID-19 Revenue Impacts:

An increase of $235.4 in admissions and hourly rental revenue restores the revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Change:

Indoor Rinks revenue is anticipated to increase by $50.0 in 2022. An increase of $55.9 is due to increased rates for rental, leases and admissions and increased hourly rentals of $30.6. This is partially offset by volume decreases in public skating admissions of $3.5 and school usage of $33.0.

COVID-19 Expense Impacts:

An increase of $1.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):

An increase of $4.2 (0.05 FTE) is a transfer of a portion of a position from Outdoor Sports Fields. This transfer is combined with other vacant FTEs to create a full-time Seasonal Site Supervisor position which is shared between Gordon Howe Campground, Nutrien Playland and the Indoor Rinks.

An estimated inflationary increase of $12.7 has been included in staff compensation based on collective agreements.

Utility rates relating to water, wastewater, electricity, and gas have resulted in an increase in operating costs of $62.0. The energy management cross charge has decreased by $10.2 due to energy efficiencies from the Combined Heat and Power plants.

Projected electrical utility volume savings for electricity and gas of $39.1 realized through the implementation of various energy saving initiatives, have been transferred to the Environmental Health - Sustainability Service Line to be used to begin repaying the Energy Performance Contracting loan, which is identified as the funding source for P2568 Civic Facility Energy & Water Monitoring.

The allocation of corporate insurance has increased by $6.4. This is the first year of a two-year phase-in.

2023 Changes

Revenue Change:

Indoor Rinks revenue is anticipated to increase by $51.9 in 2023 due to rental, lease and admission rate increases.

Other Significant Item(s):

Increases in utility rates for water, wastewater, electricity, and gas account for $19.0 in additional operating costs.

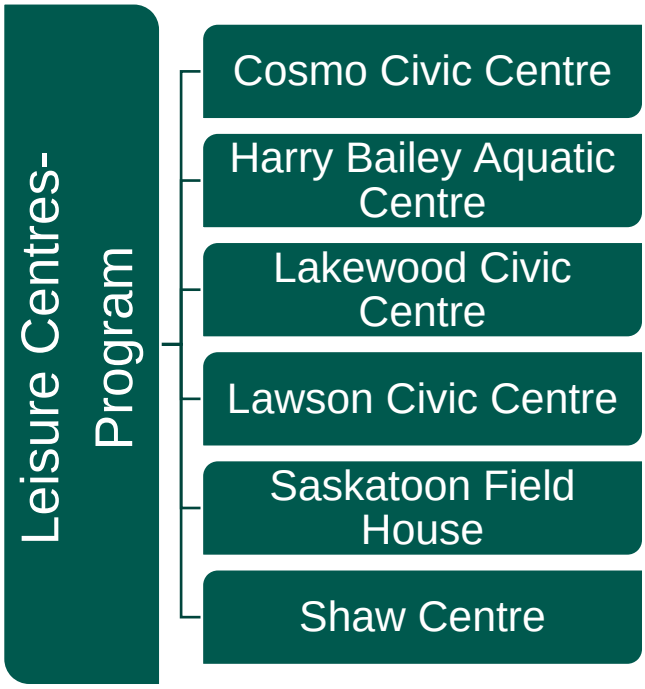
The allocation of corporate insurance has increased by $6.0. This is the second year of a two-year phase-in.

Summary of Capital Investments

There are no capital investments for Indoor Rinks.

Leisure Centres-Program

Overview



The City operates indoor leisure centres that offer a variety of program opportunities in recreation, aquatics (swim lessons, public swims), fitness and wellness (e.g. weight training, walking/jogging, yoga), and life skills (e.g. cooking & photography classes) for Saskatoon residents. These programs and services provide an opportunity for participants to learn and practice skills, meet new friends, become safer around water, be more active and physically fit, and enjoy a healthy life-style. The Recreation & Community Development Department delivers city-wide programs and services based on the changing needs and demands of the citizens, where participants pay admission and/or program fees to recover a portion of the costs.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Programming Opportunities at Leisure Centres	Unstructured Recreation Programs	Programs include: swimming programs, recreation and sport programs, fitness classes for all ages and abilities. Child minding is provided at some of the Leisure Centres to allow parents or guardians to participate in an activity.		
	Structured Recreation Programs	Programs include: swimming lessons; preschool, children's, youth and adult recreation programs; specialized wellness/fitness programs; arts and cultural programs; family programs; training and certification. Registration for structured recreation programs is available online, over the phone and in-person on a seasonal basis.		
	Facility Hours of Operation	Leisure Centre hours vary in different seasons, but are generally open from 6:00am to 10:00pm weekdays, hours are reduced on weekends and statutory holidays. Facilities are open 363 days per year.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(1,970.6)	(6,497.4)	(3,873.2)	(6,667.9)	(2,794.7)	72.2%	(6,832.3)	(164.4)	2.5%
Total Revenues	**(1,970.6)**	**(6,497.4)**	**(3,873.2)**	**(6,667.9)**	**(2,794.7)**	**72.2%**	**(6,832.3)**	**(164.4)**	**2.5%**
Gross Expenses									
Wages and Benefits	4,603.9	5,725.6	5,862.0	5,927.7	65.7	1.1%	5,931.9	4.2	0.1%
Contracted and General Services	5,724.1	6,188.0	6,197.6	6,651.5	453.9	7.3%	6,778.6	127.1	1.9%
Heating, Lighting, Power, Water and Telephone	21.7	26.3	26.3	25.3	(1.0)	(3.8%)	25.3	-	-
Material, Goods and Supplies	74.4	144.9	144.9	147.2	2.3	1.6%	147.2	-	-
Cost Recoveries	(122.6)	-	-	-	-	-	-	-	-
Transfers to Reserves	8.3	8.3	8.3	8.3	-	-	8.3	-	-
Finance Charges	41.4	108.2	-	-	-	-	-	-	-
Total Gross Expenditure	**10,351.1**	**12,201.3**	**12,239.1**	**12,760.0**	**520.9**	**4.3%**	**12,891.3**	**131.3**	**1.0%**
Tax Support	**8,380.5**	**5,703.9**	**8,365.9**	**6,092.1**	**(2,273.8)**	**(27.2%)**	**6,059.0**	**(33.1)**	**(0.5%)**

2020 Actual Results:
2020 resulted in a $2,677.0 unfavorable variance from budget. Revenues were $4.5 million, or 70%, below budget due to facility closures and capacity limitations because of COVID-19 restrictions, while expenditures were $1.8 million below budget. Expenditure savings were primarily in staffing, contract instructors and other program costs.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	80.19	80.49	0.30	80.49	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	8,365.9	6,092.1	
Revenue Changes:			
COVID-19 Impacts	(2,651.6)	-	(2,651.6)
Other	(143.1)	(164.4)	(307.5)
Total Revenue Change	(2,794.7)	(164.4)	(2,959.1)
Expenditure Changes:			
Inflation & Transfer	316.9	131.3	448.2
Growth	-	-	-
COVID-19 Impacts	204.0	-	204.0
Service Level Changes	-	-	-
Total Expenditure Change	520.9	131.3	652.2
Total Change, Net	(2,273.8)	(33.1)	(2,306.9)
Total Budget	**6,092.1**	**6,059.0**	

2022 Changes

COVID-19 Revenue Impacts:
An increase of $2,651.6 in admissions and registration revenues restores the revenue budgets to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Change:
Program revenue is anticipated to increase by $143.1. This is due to an increase in admission rates of $129.8, increases in paid admission volumes of $24.0 and Leisure Access Program volumes of $23.0, which are partially offset by a decrease in school usage of $42.0. Also included is an increase in registration revenue of $26.7 due to increased rates, partially offset by a $18.4 reduction in volumes.

COVID-19 Expense Impacts:
An increase of $204.0 for contractor instructors, equipment maintenance and training expenses and training restores the budgets to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):
An increase of $14.5 (0.2 FTE) is the transfer of a portion of a Recreation Technician 10 position from Leisure Centres – Rentals and an increase of $10.3 (0.1 FTE) relates to the transfer of a portion of a Recreation Site Administrator position from Community Partnerships.

An estimated inflationary increase of $40.7 has been included in staff compensation based on collective agreements.

The internal costs for facility space to run programs is set to increase by $227.9 due to an increase in rental rates and number of program hours. This cost is offset by revenues in Leisure Centres – Rentals and is an allocation of operating costs related to running revenue-generating programs.

Contract Instructor costs are increasing by $18.7 (4%); this is the first year of a four-year phase-in to bring the Contract Instructor rate closer to the market rate. This will allow for improved recruitment and retention of contract instructors.

2023 Changes

Other Revenue Changes:

Program revenue is anticipated to increase by $136.4 for admissions and $28.0 for registrations, both primarily due to rate increases.

Other Significant Item(s):

The internal costs for facility space to run programs is set to increase by $107.7 due to an increase in rental rates and number of program hours. This cost is offset by revenues in Leisure Centres – Rentals and is an allocation of operating costs related to running revenue-generating programs

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Contract Instructor costs are increasing by $18.7 (4%); this is the second year of a four-year phase-in to bring the Contract Instructor rate closer to the market rate. This will allow for improved recruitment and retention of contract instructors.

An estimated inflationary increase of $4.2 has been included in staff compensation based on collective agreements.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02606: Accessibility Upgrades To Indoor Pools	500.0	250.0	250.0	-	-
Total	**500.0**	**250.0**	**250.0**	**-**	**-**

P.02606: Accessibility Upgrades to Indoor Pools involves the correction of accessibility/inclusivity issues identified in prior assessments and current issues which have been noted by facility users. The budget request includes $500.0 in 2022 and $250.0 in 2023. These upgrades have been identified as a priority in the Recreation & Parks Master Plan-Facilities Game Plan.

Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.02606 Accessibility Upgrades To Indoor Pools	-	-	19.5	-	-
Total	-	-	19.5	-	-

$19.5 will be the operating impact of P.02606 which includes $9.75 for cleaning and preventative maintenance and $9.75 for CBCM contributions, relating to the 2022 and 2023 projects.

Leisure Centres-Rentals

Overview

The operation of indoor leisure centres supports the delivery of recreation, sport, and wellness programs delivered by the Recreation and Community Development Department, community organizations, and private businesses. Indoor Leisure Centres provide safe, well-maintained, attractive, and accessible spaces for the delivery of competitive sport programs, public fitness and aquatic exercise classes, leased space for wellness businesses and sport groups. These facilities are also used to host community events. The Cosmo, Lakewood, Lawson, and Shaw Civic Centres, Harry Bailey Aquatic Centre, Saskatoon Field House, and Terry Fox Track (in Saskatoon Sports Centre), are located in the suburban areas. Rental rates are charged to recover a portion of the operating costs and are based on fair market value.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Leisure Centres - Rentals	Customer Service	Rental requests can be made via various means such as in-person, over the phone and via email.		
	Rental Spaces Available	Spaces include: meeting rooms, multi-purpose rooms, gymnasiums, pools, track, courts, wallyball court, theatre or entire buildings.		
	Facility Hours of Operation	Leisure Centre hours vary in different seasons, but are generally open from 6:00am to 10:00pm weekdays, hours are reduced on weekends and statutory holidays. Facilities are open 363 days per year.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(6,054.1)	(7,032.7)	(6,557.9)	(7,552.8)	(994.9)	15.2%	(7,742.2)	(189.4)	2.5%
Total Revenues	**(6,054.1)**	**(7,032.7)**	**(6,557.9)**	**(7,552.8)**	**(994.9)**	**15.2%**	**(7,742.2)**	**(189.4)**	**2.5%**
Gross Expenses									
Wages and Benefits	1,357.9	1,546.5	1,581.5	1,588.5	7.0	0.4%	1,589.5	1.0	0.1%
Contracted and General Services	6,876.4	6,994.6	7,029.9	7,183.1	153.2	2.2%	7,230.3	47.2	0.7%
Heating, Lighting, Power, Water and Telephone	1,984.1	2,301.3	2,240.3	2,362.9	122.6	5.5%	2,436.9	74.0	3.1%
Material, Goods and Supplies	195.5	84.5	74.5	85.3	10.8	14.5%	85.3	-	-
Cost Recoveries	(173.0)	(188.5)	(191.8)	(194.7)	(2.9)	1.5%	(198.5)	(3.8)	2.0%
Transfers to Reserves	221.2	221.2	221.2	222.0	0.8	0.4%	222.0	-	-
Contributions to Capital	13.0	13.0	13.0	12.2	(0.8)	(6.2%)	12.2	-	-
Finance Charges	25.2	26.9	-	-	-	-	-	-	-
Total Gross Expenditure	**10,500.2**	**10,999.5**	**10,968.6**	**11,259.3**	**290.7**	**2.7%**	**11,377.7**	**118.4**	**1.1%**
Tax Support	**4,446.2**	**3,966.8**	**4,410.7**	**3,706.5**	**(704.2)**	**(16.0%)**	**3,635.5**	**(71.0)**	**(1.9%)**

2020 Actual Results:
2020 resulted in a $479.4 unfavourable variance from budget due to the impacts of COVID-19. Revenues were $980.0 below budget due to facility closures, cancelled special events and reduced hours of operation and related expenditures were below budget by $682.0. The Park Ambassador Program costs of $125.0 and cost of staff redeployed to other areas of $58.0 were charged to this service line.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	18.72	18.77	0.05	18.77	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	4,410.7	3,706.5	
Revenue Changes:			
COVID-19 Impacts	(609.6)	-	(609.6)
Other	(385.3)	(189.4)	(574.7)
Total Revenue Change	(994.9)	(189.4)	(1,184.3)
Expenditure Changes:			
Inflation & Transfer	78.5	118.4	196.9

City of Saskatoon		Operating & Capital Budget Preliminary 2022/2023	
Growth	160.2	-	160.2
COVID-19 Impacts	52.0	-	52.0
Service Level Changes	-	-	-
Total Expenditure Change	290.7	118.4	409.1
Total Change, Net	(704.2)	(71.0)	(775.2)
Total Budget	**3,706.5**	**3,635.5**	

2022 Changes

COVID-19 Revenue Impacts:

An increase of $609.6 for rentals, leases and locker revenues restores the revenue budgets to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Change:

Internal rental revenue is anticipated to increase by $230.9 due to increased rental rates and an increase in planned program hours. This is a charge for space allocated for programs and is offset by an expense reported under Leisure Centres – Programs.

Revenues from hourly rentals are anticipated to increase by $30.0, primarily due to increased rates.

The 15-year Shaw Centre Sponsorship agreements are fulfilled in 2021. The sponsorship revenue was previously allocated to help fund the capital costs of Shaw Centre. As new agreements are negotiated, the revenue will be allocated to the operating budget. It is anticipated that sponsorship revenue will increase by $75.0 in 2022.

Revenues have increased by $100.0 as part of the parking lot access agreement with Saskatchewan Polytechnic. This revenue is intended to compensate the City for expenses incurred for the maintenance and preservation of the parking lot adjacent to Harry Baily Aquatic Centre.

Other adjustments include an increase in concession revenue of $2.9, a decrease to external leases of $52.2 due to a change in available lease space at Cosmo Civic Centre and Saskatoon Field House and decreases in locker rentals and Terry Fox Track admissions of $1.3.

Growth:

Expenditure increases of $100.0 relates to the parking lot access with Saskatchewan Polytechnic. This expenditure is an offset to revenue received from Saskatchewan Polytechnic and is allocated to the maintence and preservation of the parking lot south of Harry Bailey Aquatic Centre.

Expenditure increases of $50.0 relate to new commitments tied to the Shaw Centre sponsorship revenue.

An increase of $10.2 has been included for new expenditures required to include three civic centres in the radio services provided by the Radio Shop.

COVID-19 Expense Impacts:
An increase of $52.0 for equipment maintenance, fixed asset purchases, special events expenses and training restores the budgets to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Capital Contribution:
This service line contributes to the Leisure Services Equipment Replacement Reserve, which is used to fund the planned replacement of specialized program and fitness equipment. The 2020 contribution to this reserve is $222.0.

Other Significant Item(s):
A reduction of $14.6 (0.2 FTE) is the transfer of a portion of a Recreation Technician 10 position to Leisure Centres – Program.

A reorganization involving the abolishment of a Site Administrator position ($51.3, 0.5 FTE) allowed for the creation of a Recreation Technician 10 position ($52.1, 0.75 FTE), which is allocated to the Cosmo Civic Centre. The Site Administrator duties for Cosmo Civic Centre have been assigned to the Site Administrator also responsible for Lawson Civic Centre, with the new Recreation 10 position providing site supervision during program and rental hours.

An estimated inflationary increase of $20.8 has been included in staff compensation based on collective agreements.

Utility rates relating to water, wastewater and electricity have resulted in an increase in operating costs of $188.0. The energy management cross charge has decreased by $83.3 due to the CHP transfer from facilities.

Projected electrical utility volume savings for electricity and gas of $66.4 realized through the implementation of various energy saving initiatives, have been transferred to the Environmental Health - Sustainability Service Line to be used to begin repaying the Energy Performance Contracting loan, which is identified as the funding source for P2568 Civic Facility Energy & Water Monitoring.

The allocation of corporate insurance has increased by $30.4. This is the first year of a two-year phase-in.

2023 Changes
Other Revenue Changes:
Internal rental revenue is anticipated to increase by $110.9 due to increased rental rates. This is a charge for space allocated for programs and is offset by an expense reported under Leisure Centres – Programs.

Revenues from hourly rentals are anticipated to increase by $31.1 and leases by $9.9, both due to increased rates.

Revenues related to parking lot access have increased by $5.0 as stipulated in the Leisure Centre Access Agreement with Saskatchewan Polytechnic.

Sponsorship revenue related to the Shaw Centre is anticipated to increase by $32.5.

Other Significant Item(s):
Utility rates relating to water, wastewater and electricity have resulted in an increase in operating costs of $74.0.

The allocation of corporate insurance has increased by $42.2. This is the second year of a two-year phase-in.

Inflationary expenditure increases of $5.0 relates to the parking lot access with Saskatchewan Polytechnic.

Summary of Capital Investments

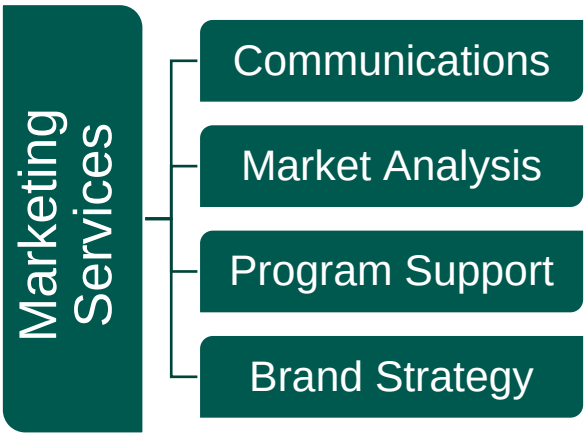
Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00706: Leis Serv-Facility Equip Repl	225.0	125.0	125.0	225.0	125.0
Total	**225.0**	**125.0**	**125.0**	**225.0**	**125.0**

P0706 CY – Leisure Services-Facility Equipment Replacement capital project requires specialized program and fitness equipment to be replaced on a planned basis once the equipment reaches the end of its useful life. The type of equipment being replaced is fitness equipment, other recreational equipment (e.g. treadmills, elliptical climbers), equipment required for hosting special events, and ice resurfacing machines used at the indoor arenas.

2022-2023 Capital Budget by Funding Source

Marketing Services

Overview



Success of any City of Saskatoon program or service is dependent on public awareness. To achieve this, the Marketing & Communication Section provides marketing expertise and communications support to the Departments within Community Services Division, including Recreation & Community Development, Parks, Planning & Development, Building Standards, and Community Standards, in addition to Saskatoon Land which falls under Asset and Financial Management Division.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	571.4	573.1	590.3	719.0	128.7	21.8%	746.9	27.9	3.9%
Contracted and General Services	12.1	33.5	29.5	33.5	4.0	13.6%	33.5	-	-
Heating, Lighting, Power, Water and Telephone	2.0	1.8	1.8	1.8	-	-	1.8	-	-
Material, Goods and Supplies	(0.3)	3.1	3.1	3.1	-	-	3.1	-	-
Cost Recoveries	(172.1)	(172.1)	(175.3)	(291.1)	(115.8)	66.1%	(291.3)	(0.2)	0.1%
Total Gross Expenditure	**413.1**	**439.4**	**449.4**	**466.3**	**16.9**	**3.8%**	**494.0**	**27.7**	**5.9%**
Tax Support	**413.1**	**439.4**	**449.4**	**466.3**	**16.9**	**3.8%**	**494.0**	**27.7**	**5.9%**

2020 Actual Results:
Marketing Services had $26.3 positive variance in 2020 largely due to lower than expected advertising costs and reduced training expenses.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	5.75	6.75	1.00	7.00	0.25

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	449.4	466.3	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(104.3)	(0.2)	(104.5)
Growth	117.2	27.9	145.1
COVID-19 Impacts	4.0	-	4.0
Total Expenditure Change	16.9	27.7	44.6
Total Change, Net	16.9	27.7	44.6
Total Budget	**466.3**	**494.0**	

2022 Changes

COVID-19 Expense Impact:

Training expense of $4.0 was added back into the 2022 budget after being removed in 2021 because of the Pandemic.

Growth:

An additional 1.0 FTE is included in the 2022 budget for a Marketing Consultant II to oversee communications for all waste reduction, diversion and landfilling projects and operations. Funding levels are currently sufficient to support this new FTE.

2023 Changes

Growth:

An increase of $27.9 has been included for a Marketing Consultant II (0.25 FTE).

Summary of Capital Investments

There are no capital investments for Marketing Services.

Marr Residence

Overview

To operate a community centre to provide continued historical displays, programs, and small workshops supporting Saskatoon's heritage.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	-	(0.5)	(0.5)	(0.5)	-	-	(0.5)	-	-
Total Revenues	**-**	**(0.5)**	**(0.5)**	**(0.5)**	**-**	**-**	**(0.5)**	**-**	**-**
Gross Expenses									
Wages and Benefits	1.6	-	-	-	-	-	-	-	-
Contracted and General Services	24.5	17.9	18.0	18.0	-	-	18.0	-	-
Heating, Lighting, Power, Water and Telephone	3.8	4.8	4.7	4.8	0.1	2.1%	4.8	-	-
Total Gross Expenditure	**29.9**	**22.7**	**22.7**	**22.8**	**0.1**	**0.4%**	**22.8**	**-**	**-**
Tax Support	**29.9**	**22.2**	**22.2**	**22.3**	**0.1**	**0.5%**	**22.3**	**-**	**-**

2020 Actual Results:
In 2020 Marr Residence had no significant variance from budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	22.2	22.3	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	0.1	-	0.1
COVID-19 Impacts	-	-	-
Total Expenditure Change	0.1	-	0.1
Total Change, Net	0.1	-	0.1
Total Budget	**22.3**	**22.3**	

2022 Changes

There are no significant 2022 operating changes for Marr Residence.

2023 Changes

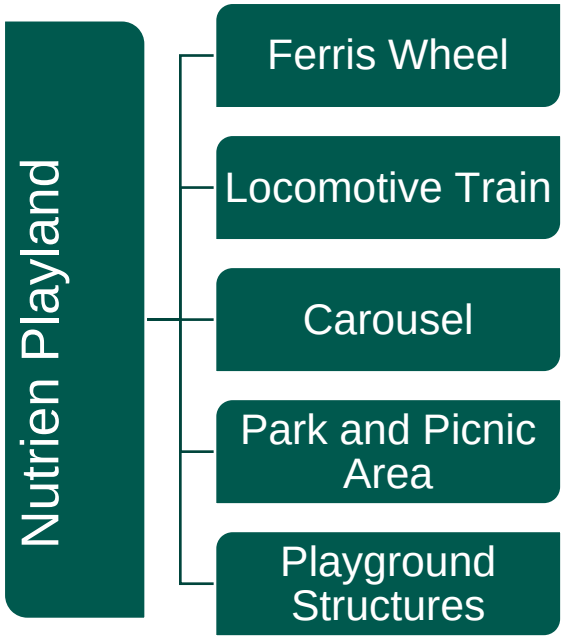
There are no significant 2023 operating changes for Marr Residence.

Summary of Capital Investments

There are no capital investments for Marr Residence.

Nutrien Playland

Overview



The Nutrien Playland at Kinsmen Park is a vibrant, one of a kind, recreation and tourist attraction that serves visitors of all ages and abilities, while continuing to support the local community and the growing downtown population. The Playland is comprised of three ride components including a miniature locomotive train with a train loop and train platform as well as an animal carousel and a Ferris wheel. The rides are supported by an entranceway and plaza as well as water features, sand play, and natural elements.

This program is not subsidized by the mill rate with all expenditures funded through the generation of revenues. Revenues in excess of expenditures are held in the Stabilization Reserve.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Recreational Facility	Rides: train ride, carousel, ferris wheel.	Rides open daily from Mother's Day (Mid-May) to September long weekend. Hours of operation: Opening day to June 30; 10am to 8pm (Sat, Sun and holidays); 2:30pm to 8pm (M-F) After June 30 hours 2:30pm to 8pm.		
	Support Facilities	Washrooms and concession services.		
	Play Areas	Free play area including: Water play area, sand play, climbing play including log climber, zip line all in natural play space.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(0.4)	(542.3)	(363.2)	(630.3)	(267.1)	73.5%	(690.5)	(60.2)	9.6%
Total Revenues	**(0.4)**	**(542.3)**	**(363.2)**	**(630.3)**	**(267.1)**	**73.5%**	**(690.5)**	**(60.2)**	**9.6%**
Gross Expenses									
Wages and Benefits	29.5	247.7	252.7	248.7	(4.0)	(1.6%)	248.8	0.1	-
Contracted and General Services	80.0	140.3	143.7	145.3	1.6	1.1%	146.8	1.5	1.0%
Heating, Lighting, Power, Water and Telephone	9.4	15.2	14.7	15.9	1.2	8.2%	16.3	0.4	2.5%
Material, Goods and Supplies	6.0	16.1	16.3	16.3	-	-	16.3	-	-
Cost Recoveries	(15.0)	-	-	-	-	-	-	-	-
Transfers to Reserves	107.0	117.3	107.0	201.3	94.3	88.1%	259.5	58.2	28.9%
Contributions to Capital	3.0	3.0	3.0	2.8	(0.2)	(6.7%)	2.8	-	-
Finance Charges	0.4	2.7	-	-	-	-	-	-	-
Total Gross Expenditure	**220.4**	**542.3**	**537.4**	**630.3**	**92.9**	**17.3%**	**690.5**	**60.2**	**9.6%**
Tax Support	**220.0**	**-**	**174.2**	**-**	**(174.2)**	**(100.0%)**	**-**	**-**	**-**

2020 Actual Results:
In 2020, Nutrien Playland had a $220.0 unfavourable variance from budget. The rides did not operate due to COVID-19 restrictions, resulting in lost revenues of $542.0, partially offset by expenditure savings in salaries and operating costs of $322.0. The stabilization reserve is depleted and was unable to absorb the loss.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	3.83	3.83	-	3.83	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	174.2	-	
Revenue Changes:			
COVID-19 Impacts	(179.1)	-	(179.1)
Other	(88.0)	(60.2)	(148.2)
Total Revenue Change	(267.1)	(60.2)	(327.3)
Expenditure Changes:			
Inflation & Transfer	89.0	60.2	149.2
COVID-19 Impacts	3.9	-	3.9
Total Expenditure Change	92.9	60.2	153.1
Total Change, Net	(174.2)	-	(174.2)
Total Budget	**-**	**-**	

2022 Changes

COVID-19 Revenue Impacts:
An increase of $179.1 in Nutrien Playland revenue restores the revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Change:
Revenues are anticipated to increase by $88.0. A proposed rate increase to admissions will result in increased revenues of $60.2 along with volume increases of $27.8.

COVID-19 Expense Impacts:
The COVID-19 revenue impacts were offset by a change in the transfer to the Nutrien Playland Stabilization Reserve of $3.9.

Capital Contribution:
The contribution to the Nutrien Playland Asset Replacement & Maintenance Reserve has increased by $0.2 to $107.2. The reserve will be used to finance the cost of future major repairs and replacement of equipment at Nutrien Playland.

The transfer to the Nutrien Playland stabilization reserve is based on the anticipated surplus this program delivers. Based on adjustments to 2022 revenues and expenditures, the transfer to the stabilization reserve is anticipated to increase by $90.2, bringing the annual contribution to $94.1.

Other Significant Item(s):
A 0.1 FTE has been converted to a Seasonal Site Supervisor position. This FTE has been combined with other existing vacant FTEs to create a full-time Seasonal Site Supervisor position which is shared between Gordon Howe Campground, Nutrien Playland and the Indoor Rinks. This position assists with the operating, staffing and supervision of these seasonal recreation facilities.

2023 Changes

Other Revenue Change:

Revenues are anticipated to increase by $60.2 based on a proposed rate increase to admissions.

Capital Contribution:

The contribution to the Nutrien Playland Asset Replacement & Maintenance Reserve remains at $107.2. The reserve will be used to finance the cost of future major repairs and replacement of equipment at Nutrien Playland.

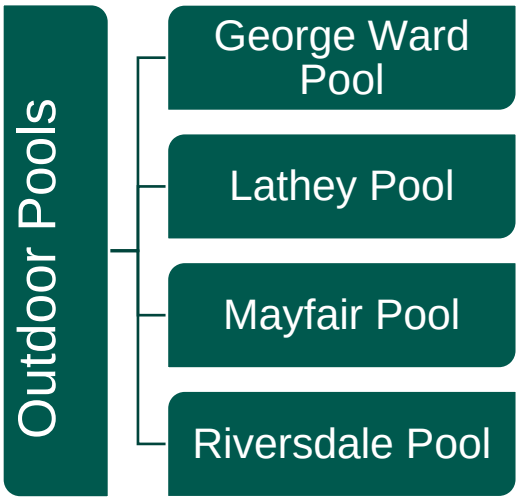
The transfer to the Nutrien Playland stabilization reserve is based on the anticipated surplus this program delivers. Based on adjustments to 2023 expenditures, the transfer to the stabilization reserve is anticipated to increase by $58.2, bringing the annual contribution to $152.3.

Summary of Capital Investments

There are no capital investments for Nutrien Playland.

Outdoor Pools

Overview



The City operates four outdoor pools, providing an opportunity for children and their families to find relief from the summer heat, have fun, play, and learn how to swim in a safe outdoor setting. George Ward, Lathey, Mayfair, and Riversdale outdoor pools are located in central neighbourhood suburban areas. The outdoor pools are open daily from mid-June until the end of August.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
George Ward, Lathey, Mayfair and Riversdale Outdoor Pools	Unstructured Programs	Variety of drop in programs are offered at each facility from approximately 12:00pm to 8:00pm and include: public swim, family swim, lane swim, parent and tot swim, and aquafitness.		
	Structured Programs	Swimming lessons are offered at each of the outdoor pools and are scheduled from approximately 9:00am to 1:00pm. Evening classes are also available from 6:00 to 8:00pm at George Ward Pool.		
		The opening and closing dates for the outdoor pools are staggered and are open daily from approximately mid June to the end of August.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(78.4)	(465.0)	(371.9)	(469.2)	(97.3)	26.2%	(488.9)	(19.7)	4.2%
Total Revenues	**(78.4)**	**(465.0)**	**(371.9)**	**(469.2)**	**(97.3)**	**26.2%**	**(488.9)**	**(19.7)**	**4.2%**
Gross Expenses									
Wages and Benefits	219.6	546.9	558.8	557.8	(1.0)	(0.2%)	557.9	0.1	-
Contracted and General Services	635.3	646.8	652.0	668.3	16.3	2.5%	676.3	8.0	1.2%
Heating, Lighting, Power, Water and Telephone	104.6	220.9	221.2	213.9	(7.3)	(3.3%)	221.8	7.9	3.7%
Material, Goods and Supplies	2.4	24.8	24.8	25.3	0.5	2.0%	25.3	-	-
Cost Recoveries	(9.6)	-	-	-	-	-	-	-	-
Total Gross Expenditure	**952.2**	**1,439.4**	**1,456.8**	**1,465.3**	**8.5**	**0.6%**	**1,481.3**	**16.0**	**1.1%**
Tax Support	**873.8**	**974.4**	**1,084.9**	**996.1**	**(88.8)**	**(8.2%)**	**992.4**	**(3.7)**	**(0.4%)**

2020 Actual Results:

2020 resulted in a $100.6 positive variance from budget. Revenues were below budget by $387.0 due to facility closures, a shortened season and participant limitations due to COVID-19 restrictions. There were savings of $487.0 in salaries, utilities and other operating expenditures.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	8.69	8.69	-	8.69	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	1,084.9	996.1	
Revenue Changes:			
COVID-19 Impacts	(95.2)	-	(95.2)
Other	(2.1)	(19.7)	(21.8)
Total Revenue Change	(97.3)	(19.7)	(117.0)
Expenditure Changes:			
Inflation & Transfer	1.5	16.0	17.5
Growth	7.0	-	7.0
Total Expenditure Change	8.5	16.0	24.5
Total Change, Net	(88.8)	(3.7)	(92.5)
Total Budget	**996.1**	**992.4**	

2022 Changes

COVID-19 Revenue Impacts:
An increase of $95.2 in admission and concession revenue restores the revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Changes:
Revenues are anticipated to increase by $2.1. This is due to increased admission rates of $17.3, partially offset by a decrease in volumes of $15.7 based on historical trends, and increased registration revenue of $0.5.

Growth:
An increase of $7.0 has been included for a contract Social Worker to assist staff with challenging situations.

Other Significant Item(s):
The allocation of corporate insurance has increased by $9.2. This is the first year of a two-year phase-in.

Utilities have been reduced by $7.2 based on a review of actuals.

2023 Changes

Other Revenue Changes:
Revenues are anticipated to increase by $19.7 due to increased admission rates of $18.9, increased registration revenue of $0.6 and rental revenue of $0.2.

Other Significant Item(s):
The allocation of corporate insurance has increased by $8.0. This is the second year of a two-year phase-in.

Utilities have increased by $7.9 due to rate increases.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02607: Accessibility Outdoor And Paddling Pools	200.0	100.0	100.0	-	-
Total	**200.0**	**100.0**	**100.0**	**-**	**-**

P.02607: Accessibility Outdoor and Paddling Pools involves the correction of accessibility/inclusivity issued identified in prior assessments and current issues which have been noted by facility users. The budget request includes $200.0 in 2022 and $100.0 in 2023.

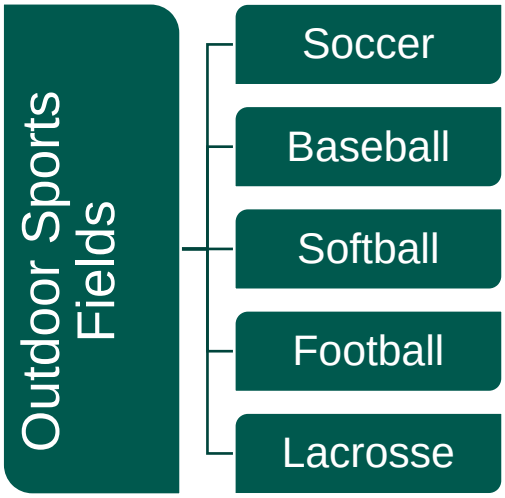
Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.02607 Accessibility Outdoor And Paddling Pools	-	-	7.8	-	-
Total	-	-	7.8	-	-

$7.8 will be the operating impact of P.02607 in 2024 which includes $3.9 for cleaning and preventative maintenance and $3.9 for CBCM contributions, relating to the 2022 and 2023 projects.

Outdoor Sports Fields

Overview



Saskatoon has active minor and adult sport organizations that plan and coordinate league play and tournaments, providing an opportunity for participants to develop their skills, meet new friends, exercise, and have fun. To support these groups, the City makes outdoor sport facilities available for soccer, softball, slo-pitch, football, speed skating, baseball, lacrosse, cricket, ultimate frisbee and other programs. These facilities are also used for tournament play at the provincial, national, and international levels.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Customer Service	Allocations	Daily Monday to Friday 8:00am to 5:00pm		
	Engagement	Twice a year meetings with key user groups and stakeholders.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(356.6)	(734.9)	(611.7)	(759.6)	(147.9)	24.2%	(760.0)	(0.4)	0.1%
Total Revenues	**(356.6)**	**(734.9)**	**(611.7)**	**(759.6)**	**(147.9)**	**24.2%**	**(760.0)**	**(0.4)**	**0.1%**
Gross Expenses									
Wages and Benefits	41.4	102.9	105.3	56.9	(48.4)	(46.0%)	56.9	-	-
Contracted and General Services	668.3	903.6	964.9	1,124.2	159.3	16.5%	1,166.5	42.3	3.8%
Heating, Lighting, Power, Water and Telephone	11.2	85.9	80.5	35.8	(44.7)	(55.5%)	36.4	0.6	1.7%
Material, Goods and Supplies	6.4	0.8	0.8	0.8	-	-	0.8	-	-
Cost Recoveries	(1.1)	(18.1)	(18.9)	(27.5)	(8.6)	45.5%	(27.7)	(0.2)	0.7%
Transfers to Reserves	400.9	400.9	400.9	410.9	10.0	2.5%	410.9	-	-
Total Gross Expenditure	**1,127.1**	**1,476.0**	**1,533.5**	**1,601.1**	**67.6**	**4.4%**	**1,643.8**	**42.7**	**2.7%**
Tax Support	**770.5**	**741.1**	**921.8**	**841.5**	**(80.3)**	**(8.7%)**	**883.8**	**42.3**	**5.0%**

2020 Actual Results:
2020 resulted in a $29.9 unfavourable variance from budget. Revenues were $378.0 below budget due to COVID-19 restrictions resulting in fewer bookings and a shortened season, offset by related savings of $227.0 in expenditures. Additional savings of $120.0 in operating expenses were the result in the delay in construction of the new facilities at Gordie Howe Bowl and the Speedskating Oval.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	1.35	0.80	(0.55)	0.80	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	921.8	841.5	
Revenue Changes:			
COVID-19 Impacts	(124.4)	-	(124.4)
Other	(23.5)	(0.4)	(23.9)
Total Revenue Change	(147.9)	(0.4)	(148.3)
Expenditure Changes:			
Inflation & Transfer	44.5	16.3	60.8
Growth	23.1	26.4	49.5
Total Expenditure Change	67.6	42.7	110.3
Total Change, Net	(80.3)	42.3	(38.0)
Total Budget	**841.5**	**883.8**	

2022 Changes

COVID-19 Revenue Impacts:
An increase of $124.4 in sport field rental revenue restores revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Revenue Change:
Revenues are anticipated to increase by $55.3, due to increased hourly rentals of $17.6, volumes of $0.5, school bookings of $35.2 and inflationary increases to leases of $2.0.

The Gordie Howe Sports Complex Management Inc. (GHSM), under the Operating and Services Agreement, operate the Gordie Howe Sports Complex. Included in the agreement is the transfer of some revenues, resulting in revenue decreases $4.1 related to the Speedskating Oval and $27.7 for the Saskatoon Amateur Softball Association Lease.

Growth:
An increase of $23.1 has been included for shale maintenance, needed to improve infield quality. This is the first year of a two-year phase-in.

Capital Contribution:
The contribution to the Leisure Services Equipment Replacement Reserve has increased for $10.0 for future replacement of the ice-resurfacing equipment used at the Speedskating Oval.

Other Significant Item(s):
A decrease of $14.6 (0.15 FTE) is a transfer of a portion of a position to Gordon Howe Campgrounds and Indoor Rinks. This transfer is combined with other vacant FTEs to create a full-time Seasonal Site Supervisor position which is shared between Gordon Howe Campground, Nutrien Playland and the Indoor Rinks.

The amount payable under the GHSM Operating and Services Agreement has increased by $68.9. There are corresponding decreases in operating expenditures of $33.7, staffing of $19.6 (0.4 FTE) and other staffing costs of $14.2. The staffing decreases are for Labourer positions that are no longer required. The $14.0 reduction in operating expenditures included under the Spectator Ballfields Service Line is also related to the GHSM Operating and Service Agreement.

Inflationary increases of $46.7 have been included for field maintenance, utility rates, and equipment rental.

The allocation of corporate insurance has increased by $1.6. This is the first year of a two-year phase-in.

2023 Changes

Revenue Change:

Sport Fields revenues are anticipated to increase by $0.4 due to negotiated inflationary increases to leases.

Growth:

An increase of $26.4 has been included for shale maintenance, needed to improve infield quality. This is the second year of a two-year phase-in.

Other Significant Item(s):

Inflationary increases of $14.8 have been included for field maintenance, utility rates and the Operating and Service Agreement with GHSM.

The allocation of corporate insurance has increased by $1.5. This is the second year of a two-year phase-in.

Summary of Capital Investments

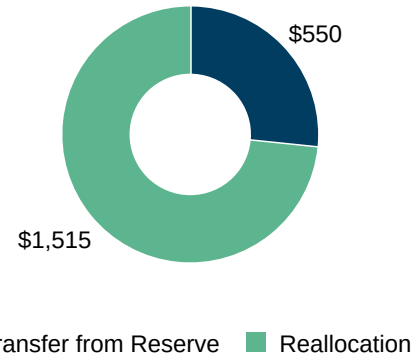
Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01578: Silverwood Industrial Area Parks	1,880.0	-	-	-	-
P.02102: Sportfield Development & Improvements	85.0	100.0	120.0	75.0	-
Total	**1,965.0**	**100.0**	**120.0**	**75.0**	**-**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
Total	**-**	**-**	**-**	**-**	**-**

P.01578: Silverwood Industrial Area Park capital project includes $1,880.0 in 2022 to develop a softball diamond at the north side of Wanuskewin Road in the Silverwood Industrial area, as identified in the Recreation and Parks Master Plan - Facilities Game Plan. This project is contingent on the level of funding provided through the Game Plan Funding Plan.

P2102 Sport field Development & Improvements capital project includes $85.0 in 2022 and $100.0 in 2023 for the Shale Conversion Project. The plan is to convert existing fields with torpedo sand to shale based on user group requests for an upgrade to shale.

2022-2023 Capital Budget by Funding Source

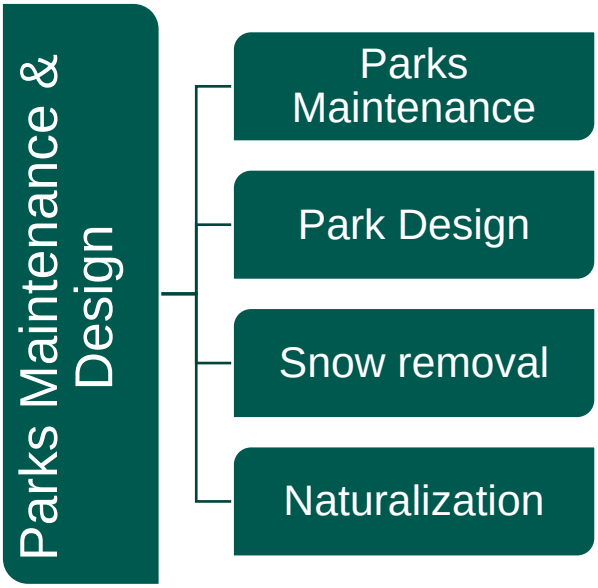


Operating Impacts of 2020/2021 Capital Projects

Operating impacts will be determined at the detail design stage.

Parks Maintenance & Design

Overview



Parks Maintenance & Design provides required maintenance to horticultural and turf assets in parks, sport fields, and public open spaces including boulevards, medians, rights-of-way, and street beautification projects. Additional services include park pathway snow removal, grooming of cross country ski trails, flower pot program, the installation and maintenance of plant and floral displays, and the maintenance of irrigation systems. The Design section is involved in the development of public lands through the design of parks, buffers, civic building's grounds, and road right-of-ways. Responsibilities include planning, estimating, and administering the capital budgets; conceptual and detailed design; construction project management; public, interdepartmental and divisional consultation; development and implementation of landscape construction standards; and implementing program requirements as provided by other business units.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Mowing	Mowing Season	mid-May until mid-September		
	Irrigated Parks	up to 18 times/season		
	Non-Irrigated Parks	9 times/season		
	Berm Areas	4 times/season		
	Roadway Ditches, center medians and other right-of-ways	4-5 times/season		
	Circle Drive	Fully mowed twice/season		
	Highway Connectors	Once per season		
	Areas not mowed	front boulevards, alleys, back lanes and slopes that exceed a 3:1 gradient.		
Circle Drive	Litter Contract	Litter pick begins mid-April and typically takes 3-4 weeks to complete.		
Irrigation	Park Systems	Application of 25 MM/week inclusive of precipitation from June 1 to Aug 31		

	Community Gardens	Water activation between May 15th and June 1st.
Shrub Beds	Tier 1 Shrub Beds	Serviced up to 8 times a season including park entrances, streetscapes, sign beds, facilities and riverbank areas
	Tier 2 Shrub Beds	Serviced 4 times a season and includes park frontages, irrigated parks, boulevards and center medians
	Tier 3 Shrub Beds	Serviced 1-2 times a season and includes bluffs, flankages, berms, right-o-ways and wetlands
Litter and Waste Management	Receptacles	Waste collected a minimum of once a week beginning of May to mid October. Waste collected a minimum of once every three weeks mid October to end of April
	Turf and Shrub Areas	Litter is picked up in conjunction with mowing and line trimming operations
Snow Clearing	Snow Clearing	Cleared within 48 hours of snowfall ending
Parks Design	Park Design	Design, review and consult park and open space projects, as well as all internal and external capital projects that impact park and open space.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(8.6)	-	-	-	-	-	-	-	-
Government Transfers	(146.1)	(146.1)	(146.1)	(146.1)	-	-	(146.1)	-	-
Total Revenues	**(154.7)**	**(146.1)**	**(146.1)**	**(146.1)**	**-**	**-**	**(146.1)**	**-**	**-**
Gross Expenses									
Wages and Benefits	8,113.6	8,749.7	9,192.6	9,234.9	42.3	0.5%	9,346.4	111.5	1.2%
Contracted and General Services	3,010.5	3,348.4	3,363.2	3,529.2	166.0	4.9%	3,622.2	93.0	2.6%
Heating, Lighting, Power, Water and Telephone	2,645.6	2,674.9	2,783.4	2,899.4	116.0	4.2%	3,073.7	174.3	6.0%
Material, Goods and Supplies	910.0	1,078.3	1,085.2	1,085.2	-	-	1,119.3	34.1	3.1%
Cost Recoveries	(1,447.7)	(1,499.1)	(1,515.8)	(1,536.4)	(20.6)	1.4%	(1,537.0)	(0.6)	-
Transfers to Reserves	1,873.6	1,873.6	2,223.6	2,228.5	4.9	0.2%	2,268.1	39.6	1.8%
Contributions to Capital	-	-	-	33.9	33.9	-	33.9	-	-
Total Gross Expenditure	**15,105.7**	**16,225.8**	**17,132.2**	**17,474.7**	**342.5**	**2.0%**	**17,926.6**	**451.9**	**2.6%**
Tax Support	**14,951.0**	**16,079.7**	**16,986.1**	**17,328.6**	**342.5**	**2.0%**	**17,780.5**	**451.9**	**2.6%**

2020 Actual Results:
2020 resulted in a $1,130.0 favorable variance from budget. This was primarily due to approved service level reductions due to COVID-19, with the associated salary savings of $1.060.0 from a planned staffing level reduction of 78 seasonal labour positions.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	133.99	133.77	(0.22)	135.43	1.66

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	16,986.1	17,328.6	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	214.0	206.6	420.6
Growth	103.5	245.3	348.8
COVID-19 Impacts	25.0	-	25.0
Total Expenditure Change	342.5	451.9	794.4
Total Change, Net	342.5	451.9	794.4
Total Budget	**17,328.6**	**17,780.5**	

2022 Changes

Growth:
As the City expands and more parks and open green space areas are added, additional funding is required to maintain service levels. In 2022, 4.6 hectares of new green space and 33.6 hectares of berms will be added, and the budget has been increased by $103.5 which includes increases for contract services, water costs, and equipment.

COVID-19 Expense Impacts:
An increase of $25.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Capital Contributions:
The contribution to the Parks Infrastructure Reserve has increased by $38.8 based on Consumer Price Index, as directed by the governing bylaw.

Other Significant Item(s):
The Parks Department is undergoing a restructuring required to improve the strategic planning and operations of the Department, to better respond to growth of park space and citizen expectations. 1.7 FTEs have been added to the Parks Department for an Operations Manager (1.0 FTE, $137.7) and a Customer Service Support Manager (0.7 FTE, $70.4). These new positions are included under Corporate Governance & Finance – Corporate Support. These positions are funded in part from operating savings of $75.0 identified under Environmental Health – Urban Biological Services and Urban Forestry Service Lines. Included in the restructuring is a net reduction of 1.2 FTEs ($102.0) and operating cost reductions of $32.6 in the Parks Maintenance & Design Service Line. The improved response to the growth requirements of the department and other operational savings are expected outcomes with the implementation of the new structure.

An increase of 0.98 FTEs is for pooled labourer positions, required for the expanded berm mowing program, and are funded through the reallocation of budget approved in 2021 for berm mowing.

An inflationary increase of $144.3 has been included in staff compensation based on collective agreements.

Operating costs include inflationary increases of $84.0 for equipment maintenance related specifically to parks equipment provided by Fleet Services, increased utility rates of $77.8, primarily for water used for the irrigation of park spaces, a decrease of $13.0 in cost recoveries to reflect a reduction in chargeback work, and $1.8 for increases to the administrative cross charge.

$10.0 in utilities related to the Conservatory have been temporarily transferred to Facilities Management while the facility is not in operation.

2023 Changes
Growth:
As the City expands and more parks and open green space areas are added, additional funding is required to maintain service levels. In 2023, 15.57 hectares of new green space, along with pathways, roadways, and berms, will be added and the budget has been increased by $245.4 which includes 1.66 FTEs ($104.2) for maintenance staff, water costs and materials.

Capital Contributions:
The contribution to the Parks Infrastructure Reserve has increased by $39.6 based on Consumer Price Index, as directed by the governing Bylaw.

Other Significant Item(s):
An inflationary increase of $7.3 has been included in staff compensation based on collective agreements.

Operating costs include inflationary increases of $61.7 for equipment maintenance related specifically to parks equipment provided by Fleet Services, and increased utility rates of $98.2, primarily for water used for the irrigation of park spaces.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00901: Park Upgrades, Enhancements & Repairs	1,900.0	1,900.0	1,900.0	1,900.0	1,900.0
P.01595: Neighbourhood Parks Enhancements	55.0	-	-	-	-
P.01876: Tennis Court-Acrylic Surface	50.0	50.0	50.0	50.0	50.0
Total	**2,005.0**	**1,950.0**	**1,950.0**	**1,950.0**	**1,950.0**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02540: Civic Conservatory Repair/Replacement	5,250.0	-	-	-	-
Total	**5,250.0**	**-**	**-**	**-**	**-**

The 2022-2023 Parks Maintenance & Design Capital Investment includes $2,005.0 for three funded projects in 2022 and $1,950.0 for two funded projects in 2023. Also included is one unfunded project for $5.25 million in 2022.

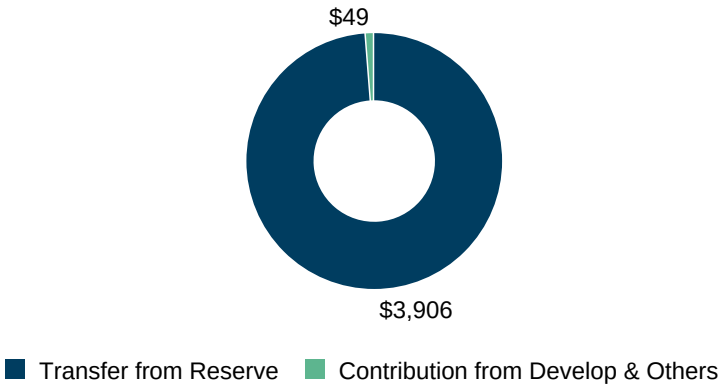
P.00901: Park Upgrades, Enhancements & Repairs capital project is funded from the Infrastructure – Parks Reserve. The planned spending for 2022 and 2023 include asphalt, irrigation, drainage, lighting, and grading repairs at various parks.

P.01595: Neighbourhood Parks Enhancements capital project includes $55.0 for the Mother Teresa School – Silverspring Park Playground Expansion and will be fully funded through private contributions and a $6.0 contribution from the Park Enhancement Reserve.

P.01876: Tennis Court-Acrylic Surface capital project is funded from the Civic Building Comprehensive Maintenance Reserve and planned spending in 2022 and 2023 allows for the reapplication of the acrylic protective coating on tennis courts to prevent deterioration of the asphalt base along with the reapplication of court lines.

P.02540: Civic Conservatory Repair/Replacement capital project involves the restoration of the Civic Conservatory. This project is currently unfunded and is contingent of the allocation of the Reserve for Capital Expenditures funding through the 2022/2023 Business Plan and Budget process.

2022-2023 Capital Budget by Funding Source



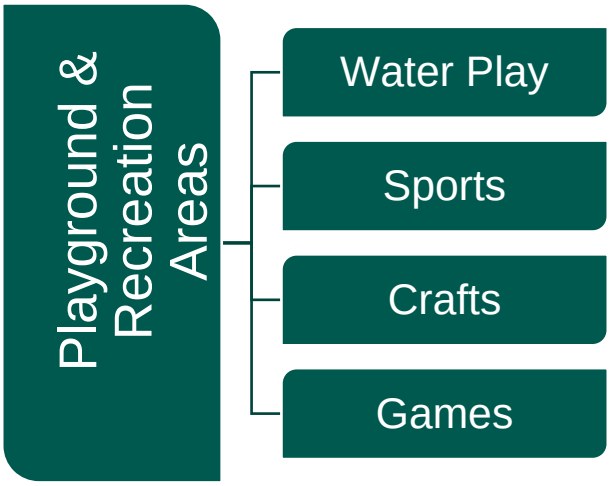
Operating Budget Impacts of 2022/2023 Capital Projects

Project		2022	2023	2024	2025	2026
P.00901	Park Upgrades, Enhancements & Repairs	-	-	10.5	-	-
P.01595	Neighbourhood Parks Enhancements	-	-	-	2.8	-
Total		-	-	10.5	2.8	-

$10.5 will be required for electrical costs for exterior lighting for 5 maintenance buildings identified under P.00901 in 2024.
$2.8 will be required to maintain the new playground equipment identified under P.01595 in 2025.

Playground & Recreation Areas

Overview



Playgrounds & Recreation areas provide outdoor summer recreation programs for children and youth on a neighbourhood and district level, including playground programs, paddling pool programs, and outdoor water features.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Weekday Program	Programs	Drop in water play, sports, crafts games for children ages 2-12 years.		
	Number of Sites	48		
	Program Period	First week in July to third week in August		
	Hours	Monday to Thursday 10:30am to 6:00pm, Friday 12:00pm to 4:30pm.		
Weekend Program	Programs	Free drop in water play, sports, crafts games for children ages 2-12 years.		
	Number of Sites	17		
	Program Period	First week in July to third week in August		
	Hours	Saturday and Sunday 12:00pm to 5:00pm.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	380.3	892.7	910.4	906.9	(3.5)	(0.4%)	907.4	0.5	0.1%
Contracted and General Services	28.7	56.8	56.4	75.4	19.0	33.7%	85.4	10.0	13.3%
Heating, Lighting, Power, Water and Telephone	2.6	7.0	7.0	7.0	-	-	7.0	-	-
Material, Goods and Supplies	10.9	24.7	24.7	24.7	-	-	24.7	-	-
Donations, Grants and Subsidies	-	50.0	50.0	50.0	-	-	50.0	-	-
Total Gross Expenditure	**422.5**	**1,031.2**	**1,048.5**	**1,064.0**	**15.5**	**1.5%**	**1,074.5**	**10.5**	**1.0%**
Tax Support	**422.5**	**1,031.2**	**1,048.5**	**1,064.0**	**15.5**	**1.5%**	**1,074.5**	**10.5**	**1.0%**

2020 Actual Results:
2020 resulted in a $608.7 favorable variance due to staff and program costs savings. Only 40% of the locations offered a playground program and ran for a reduced season, due to COVID-19 restrictions.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	18.51	18.76	0.25	18.76	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	1,048.5	1,064.0	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(8.0)	10.5	2.5
Growth	21.5	-	21.5
COVID-19 Impacts	2.0	-	2.0
Total Expenditure Change	15.5	10.5	26.0
Total Change, Net	15.5	10.5	26.0
Total Budget	**1,064.0**	**1,074.5**	

2022 Changes

Growth:

An increase of $14.5 (0.25 FTE) has been included for a Recreation Technician 8 to allow for an appropriate staff to supervisor ratio needed for on-site program monitoring, customer service, coaching of employees and assisting in difficult situations.

An increase of $7.0 has been included for a contract Social Worker to assist staff with challenging situations.

COVID-19 Expense Impacts:

An increase of $2.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Other Significant Item(s):

A decrease in wages and benefits of $18.0 is due to savings from converting a Recreation Technician 13 to a Recreation 10 position and the reversal of the 2021 salary contingency.

The allocation of corporate insurance has increased by $11.2. This is the first year of a two-year phase-in.

2023 Changes

Other Significant Item(s):

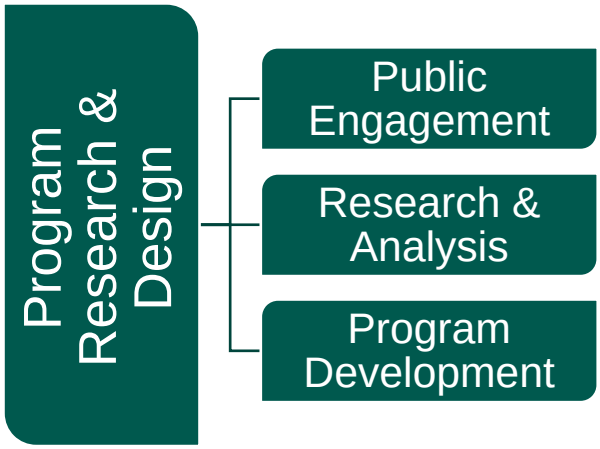
The allocation of corporate insurance has increased by $10.0. This is the second year of a two-year phase-in.

Summary of Capital Investments

There are no capital investments for Playground & Recreation Areas.

Program Research & Design

Overview



Program research involves gathering information which is used to make decisions on the design and delivery of programming that will meet the needs of our customers. This is accomplished by conducting research, surveys and collecting data to identify future program needs and trends, and by gathering information on specific issues to address and assess the effectiveness of sport, culture and recreation programming in achieving the intended outcomes. Regular customer satisfaction surveys are conducted and analyzed, with the goal of improving the quality of programs and services being delivered and designing new programs.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Program Research	Research for Recreation and Community Development Department	Market research, brand ambassador for new programs		
	Program Evaluations	Customer service, programs		
Program Design	Program planning for Leisure Centres	Drop in & Registered programs (public swims, lane swim, weight rooms, track, swimming lessons)		
	Program Planning for Outdoor Pools	Drop in & Registered programs (Public swims, lane swims, swimming lessons)		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	193.2	183.2	186.8	190.0	3.2	1.7%	190.2	0.2	0.1%
Contracted and General Services	5.1	56.6	55.6	56.6	1.0	1.8%	56.6	-	-
Heating, Lighting, Power, Water and Telephone	0.8	0.8	0.8	0.8	-	-	0.8	-	-
Material, Goods and Supplies	2.6	4.5	4.5	4.5	-	-	4.5	-	-
Total Gross Expenditure	**201.7**	**245.1**	**247.7**	**251.9**	**4.2**	**1.7%**	**252.1**	**0.2**	**0.1%**
Tax Support	**201.7**	**245.1**	**247.7**	**251.9**	**4.2**	**1.7%**	**252.1**	**0.2**	**0.1%**

2020 Actual Results:
2020 had a $43.4 positive variance from budget. There were no research projects completed in 2020 due to COVID-19 restrictions.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	2.00	2.00	-	2.00	-

2022 - 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	247.7	251.9	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	3.2	0.2	3.4
COVID-19 Impacts	1.0	-	1.0
Total Expenditure Change	4.2	0.2	4.4
Total Change, Net	4.2	0.2	4.4
Total Budget	**251.9**	**252.1**	

2022 Changes

COVID-19 Expense Impacts:

An increase of $1.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

2023 Changes

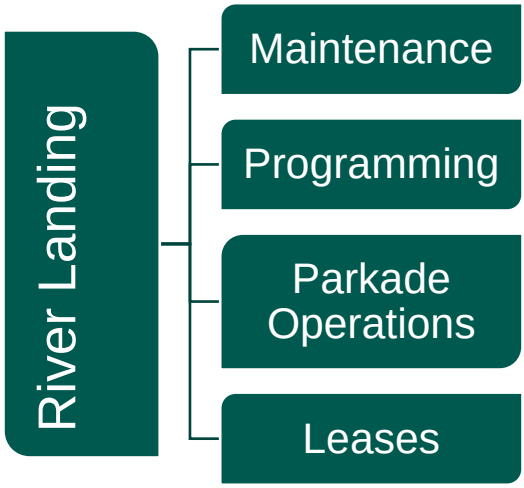
There are no significant 2023 operating changes in Program Research & Design.

Summary of Capital Investments

There are no capital investments for Program Research & Design.

River Landing

Overview



To manage and operate River Landing facilities, parkade, amenities, and programs for the benefit of citizens and visitors to Saskatoon. This program reflects all costs associated with the management and operation of River Landing and River Landing Parkade. These services are paid for by the revenue generated within the boundary of River Landing and includes incremental property tax, parking revenue, and leases. On April 14, 2010, the Budget Committee resolved that River Landing Operating Program continue to be balanced through a transfer from the Reserve for Capital Expenditures (RCE) until the area is complete and self-sufficient. The total transfers from RCE to the operating program are to be accumulated with the expectation that RCE will be repaid from future surpluses in the program.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(540.8)	(961.1)	(724.4)	(946.1)	(221.7)	30.6%	(946.1)	-	-
Total Revenues	**(540.8)**	**(961.1)**	**(724.4)**	**(946.1)**	**(221.7)**	**30.6%**	**(946.1)**	**-**	**-**
Gross Expenses									
Wages and Benefits	92.9	138.0	140.8	142.8	2.0	1.4%	142.9	0.1	0.1%
Contracted and General Services	1,238.3	1,459.6	1,485.6	1,474.9	(10.7)	(0.7%)	1,475.5	0.6	-
Heating, Lighting, Power, Water and Telephone	14.1	15.7	16.3	18.8	2.5	15.3%	19.1	0.3	1.6%
Material, Goods and Supplies	2.1	2.5	2.5	2.5	-	-	2.5	-	-
Donations, Grants and Subsidies	-	5.0	5.0	5.0	-	-	5.0	-	-
Cost Recoveries	(53.6)	(53.6)	(53.6)	(53.6)	-	-	(53.6)	-	-
Transfers to Reserves	(398.4)	(584.9)	(593.5)	(271.8)	321.7	(54.2%)	(243.7)	28.1	(10.3%)
Contributions to Capital	2.0	2.0	2.0	1.9	(0.1)	(5.0%)	1.9	-	-
Transfers to Other Operating	(746.6)	(421.4)	(438.3)	(750.8)	(312.5)	71.3%	(779.9)	(29.1)	3.9%
Finance Charges	390.0	398.2	376.5	376.4	(0.1)	-	376.4	-	-
Total Gross Expenditure	**540.8**	**961.1**	**943.3**	**946.1**	**2.8**	**0.3%**	**946.1**	**-**	**-**
Tax Support	**-**	**-**	**218.9**	**-**	**(218.9)**	**(100.0%)**	**-**	**-**	**-**

2020 Actual Results:
In 2020, River Landing had no variance from budget as the program is fully cost recovered. In 2020, there was a $186.5 reduced draw from the Reserve for Capital Expenditures (used to balance River Landing) due to higher than budgeted property tax revenue of $325.2 primarily due to property tax revenue from the East Tower, reduced expenditures of $281.6 due to operating cost savings due to reduced parking operations, partially offset by $420.3 reduction in parking revenues.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	1.00	1.00	-	1.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	218.9	-	
Revenue Changes:			
COVID-19 Impacts	(221.7)	-	(221.7)
Other	-	-	-
Total Revenue Change	(221.7)	-	(221.7)
Expenditure Changes:			
Inflation & Transfer	2.8	-	2.8
COVID-19 Impacts	-	-	-
Total Expenditure Change	2.8	-	2.8
Total Change, Net	(218.9)	-	(218.9)
Total Budget	**-**	**-**	

2022 Changes

COVID-19 Revenue Impacts:
An increase in street parking and parkade revenue of $210.2 restores the revenue budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

An Increase of $11.5 in parking revenues reverses the temporary budget reduction that was approved in 2021 to allow for free Saturday parking from January to March.

Capital Contribution:
Based on adjustments to the 2022 revenues, expenditures and transfers of property taxes, the transfer from the Reserve for Capital Expenditures is anticipated to decrease by $296.7, bringing the annual draw to $421.7. The annual draw is accumulated and will begin to be repaid once River Landing is fully built out and revenues are at a level that exceeds expenditures.

The transfer to the River Landing Capital Reserve has increased by $25.0 and is required to provide for inflationary increases related to the assets that will eventually require replacement.

Other Significant Item(s):
Property tax revenue generated from developments in River Landing is expected to increase by $312.5, primarily due to The Banks assessment.

Other expenditure adjustments reduced expenditures by $6.4. This was primarily due to saving in energy management that were partially offset by increases in salaries, utility rates and the facilities cross charge.

2023 Changes

Capital Contribution:
Based on adjustments to the 2023 expenditures and transfers of property taxes, the transfer from the Reserve for Capital Expenditures is anticipated to decrease by $28.1, bringing the annual draw to $393.6. The annual draw is accumulated and will begin to be repaid once River Landing is fully built out and revenues are at a level that exceeds expenditures.

Other Significant Item(s):
Property tax revenue generated from developments in River Landing is expected to increase by $29.1, primarily due to the assessment increase.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02623: River Landing Small Asset Replacements	120.0	295.0	-	-	-
P.10021: Farmers' Market Building Renewal	400.0	-	-	-	-
Total	**520.0**	**295.0**	**-**	**-**	**-**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.10021: Farmers' Market Building Renewal	1,100.0	-	-	-	-
Total	**1,100.0**	**-**	**-**	**-**	**-**

P.02623 River Landing Small Asset Replacements capital project provides for the replacement of small assets contained within the River Landing area that have exceeded their useful life.

P010021 Farmers' Market Building Renewal required $1,500.0 to allow for the redevelopment of the interior of the Farmers' Market Building to prepare the site for a new tenant. $400.0 of this project is funded through the CBCM Reserve, while $1,000.0 million is currently unfunded and contingent of City Council's allocation of RCE to this project.

2022-2023 Capital Budget by Funding Source

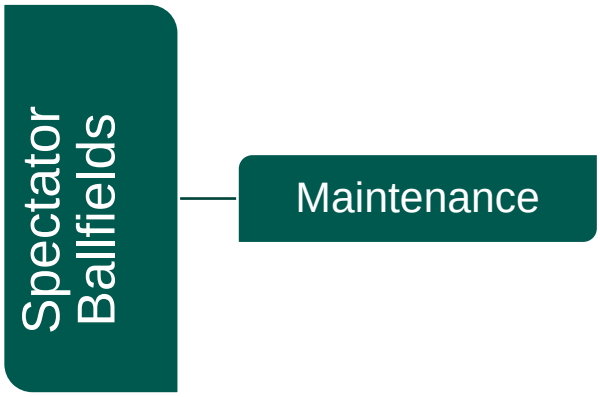
Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.02623 River Landing Small Asset Replacements	-	-	20.0	-	-
Total	-	-	20.0	-	-

$20.0 will be required in 2024 for increased replacement reserve contributions for the bollards.

Spectator Ballfields

Overview



Saskatoon has active minor and adult softball and baseball groups that organize and provide league play, tournaments, and provide an opportunity for participants to develop their athletic skills, meet new people, exercise, and have fun. To support these groups, the City makes available outdoor spectator softball and baseball facilities located in the Gordie Howe Sports Complex. These facilities are also used for tournament play at the provincial, national, and international levels. The user groups undertake and fund all day-to-day operating costs. The City funds costs relating to the infrastructure.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
In Season Infield Grooming	Class 1 Fields	Checked and groomed daily		
	Class 2 Fields	Checked and groomed 3 times per week	5 x per week	
	Class 3 Fields	Checked and groomed 2 times per week	3 x per week	
Maintenance	Field Lining	Lines are painted twice per year, once in spring and again in late summer/early fall.		
	Topdressing/ Overseeding	All charged fields are topdressed and overseeded in fall		
	Aeration/ Fertilization	Irrigated charged sport fields are fertilized 2 times per season and aerified 2 times per season. Re-seeded every four years.		
	Mowing	Irrigated sport fields are mowed 18 times/season.		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Contracted and General Services	156.6	158.6	159.5	159.2	(0.3)	(0.2%)	160.7	1.5	0.9%
Heating, Lighting, Power, Water and Telephone	1.5	12.3	12.1	-	(12.1)	(100.0%)	-	-	-
Total Gross Expenditure	**158.1**	**170.9**	**171.6**	**159.2**	**(12.4)**	**(7.2%)**	**160.7**	**1.5**	**0.9%**
Tax Support	**158.1**	**170.9**	**171.6**	**159.2**	**(12.4)**	**(7.2%)**	**160.7**	**1.5**	**0.9%**

2020 Actual Results:
There was no significant variance from budget in 2020.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	171.6	159.2	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(12.4)	1.5	(10.9)
Growth	-	-	-
Total Expenditure Change	(12.4)	1.5	(10.9)
Total Change, Net	(12.4)	1.5	(10.9)
Total Budget	**159.2**	**160.7**	

2022 Changes
The allocation of corporate insurance has increased by $1.6. This is the first year of a two-year phase-in.

Operating expenditures of $14.0 have been transferred to the Outdoor Sport Fields Service Line as part of the Gordie Howe Sports Complex Management Inc. Operating and Services Agreement.

2023 Changes

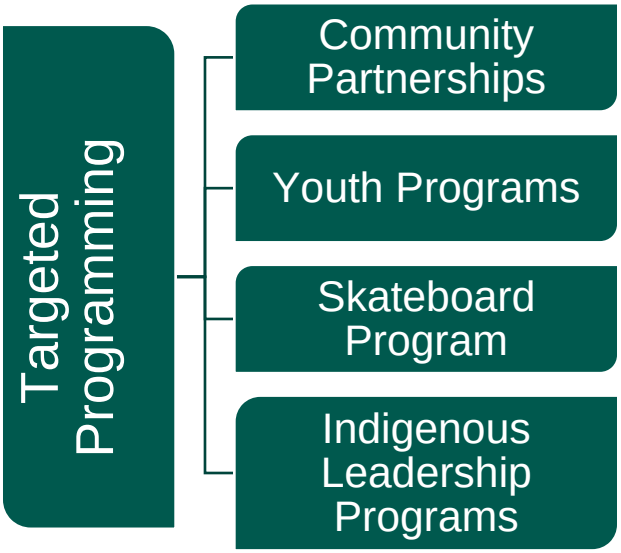
The allocation of corporate insurance has increased by $1.5. This is the second year of a two-year phase-in.

Summary of Capital Investments

There are no capital investments in Spectator Ballfields.

Targeted Programming

Overview



Targeted programming assists the Community Associations in the delivery of sport, culture, and recreation programs at the neighbourhood level. This program partners with community groups in the delivery of children and youth programs, district youth centres, and to provide indigenous programs and/or create an awareness of the indigenous culture through sport, culture, and recreation activities. The Indigenous Leadership program includes youth leadership and training opportunities. This program also provides a skateboard program by providing facilities located within four district parks and one special use park.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Youth Centres	Number of Sites	8 sites		
	Programs	Drop in sports, games for youth ages 12-16 years are provided at no cost to the participant.		
	Operating Season	First week in July to mid-August		
	Hours of Operation	Monday to Thursday 11:30am to 7:00pm, Friday 1:30pm to 5:30pm (closed August stat)		
Indigenous Programs	Direct Programming	Direct delivery of youth-aged youth centres in neighbourhoods with vulnerable populations from Oct to Dec and Jan to March. Program support to White Buffalo Youth Lodge (WBYL). On average 5 Indigenous youth leadership programs and a summer van that promotes Indigenous culture in city parks in July and August.		
Skateboard Program	Hours of Operation	Travelling Program to various sites, 7 weeks (early July to mid August), Monday to Thursday 11:30am to 7:00pm, Friday 1:30pm to 5:30pm (closed August 5).		

Youth Programming	Youth Programming	During non-summer months, low cost/no cost programs are offered to youth by the city and community agencies. Approximately 10 programs are offered which provide sports, games and fun activities.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Government Transfers	(54.0)	(10.4)	(10.4)	(10.4)	-	-	(10.4)	-	-
Total Revenues	**(54.0)**	**(10.4)**	**(10.4)**	**(10.4)**	**-**	**-**	**(10.4)**	**-**	**-**
Gross Expenses									
Wages and Benefits	238.5	412.1	420.8	421.2	0.4	0.1%	421.5	0.3	0.1%
Contracted and General Services	93.3	87.9	87.9	89.1	1.2	1.4%	89.1	-	-
Heating, Lighting, Power, Water and Telephone	1.0	2.3	2.3	2.3	-	-	2.3	-	-
Material, Goods and Supplies	19.4	79.4	79.4	79.4	-	-	79.4	-	-
Donations, Grants and Subsidies	16.8	37.9	38.6	39.5	0.9	2.3%	40.2	0.7	1.8%
Total Gross Expenditure	**369.0**	**619.6**	**629.0**	**631.5**	**2.5**	**0.4%**	**632.5**	**1.0**	**0.2%**
Tax Support	**315.0**	**609.2**	**618.6**	**621.1**	**2.5**	**0.4%**	**622.1**	**1.0**	**0.2%**

2020 Actual Results:
2020 resulted in a $294.2 positive variance from budget. This was the result from savings in staffing and program expense as Youth Centres did not operate in the summer and there was limited fall programming due to COVID-19 restrictions.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	6.52	6.52	-	6.52	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	618.6	621.1	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	2.5	1.0	3.5
Growth	-	-	-
Total Expenditure Change	2.5	1.0	3.5
Total Change, Net	2.5	1.0	3.5
Total Budget	**621.1**	**622.1**	

2022 Changes

There are no significant operating changes in Targeted Programming in 2022.

2023 Changes

There are no significant operating changes in Targeted Programming in 2023.

Summary of Capital Investments

There are no capital investments in Targeted Programming.

CORPORATE ASSET MANAGEMENT

The Corporate Asset Management Business Line provides management services for the Corporation's extensive facilities and fleet in support of all civic programs and departments. The Figure below provides an illustration of the services contained under this Business Line:

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Corporate Asset Management Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
ASSET & FINANCIAL SUSTAINABILITY **Saskatoon Invests In what matters.**
Priority
Civic Assets Civic assets are well-managed and well maintained – meeting the needs of staff and the public and reflecting the pride and priorities of a modern city.
Strategic Goal

Priorities

Efficiency and Effectiveness

The City invests in what matters to keep our organization evolving – the right processes, systems, technology, and initiatives – to drive operational excellence and deliver on the expected levels of service to the public.

Procurement and Project Management

The City is focused on achieving best value in the delivery of programs, projects, and services in an efficient and accountable manner. We strive to conduct procurement activities that are economically viable, environmentally safe, and socially conscious.

Strategic Goal

Priority

Environmental Sustainability

A priority for this Council is to take meaningful steps in transforming our position as one of the highest emitters of greenhouse gas emissions in the world to a model city of innovation in energy conservation, renewables, and waste diversion.

The City of Saskatoon has documented a continuing decline in environmental quality related to waste, our ecological footprint, and our air quality. City Council will work to reverse this trend.

We will involve the community to foster environmental leadership that inspires action, harnesses enthusiasm, and facilitates equitable access.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Key Civic Infrastructure Status	B Service Level	B	B	B	Neutral	On-Track
Overall Satisfaction with Civic Services	≥ 90%	82%	N/A*	N/A*	N/A	Neutral
Reduce the City of Saskatoon's greenhouse gas emissions	≥ -40% from 2014 Levels by 2023; -80% Below 2014 Levels by 2050	113,368 tonnes CO2e	111,442 tonnes CO2e (+5% relative to baseline)	Pending	Decline	Needs Improvement

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Failure to consider and budget for the total cost of asset ownership when making investment decisions	• The principles of the High Performance Civic Building (HPCB) policy have been approved that includes the requirement for long-term life cycle costing for new facilities • A capital renewal strategy has been developed to support the facilities asset management plan • International Facility Management Assoc. best practices have been implemented • Implementation of Fusion will enhance information available for decision making and service level agreements	• Complete the HPCB policy for City Council approval and expand its application beyond new facilities to also include acquired facilities • Support continued consideration of the Triple Bottom Line policy in decision making • Ensure life cycle cost changes as a result of new technology are incorporated into decision making • Continue to implement integrated energy management program	Moderate	Moderate

Inadequate funding for critical assets (fleet, facilities)	• Asset management plans are in place for most critical assets • Periodic reporting on the status of the asset management plan and reserve sufficiency • Preventive maintenance programs are in place to maximize asset life • Use of municipal project designation to enable tax deductible donations to be received • Grant opportunities are pursued as appropriate	• Enhance asset management plans to reflect the impact mandated technological change will have on reserve sufficiency • Explore ways to improve flexibility in the CBCM reserve to support use of new technology • Prepare asset management plans for critical assets that are currently not addressed	Moderate	Moderate
Inability to attract/ retain qualified skilled staff	• Annual labor market rate comparisons for fleet trades staff • Support the internal movement of staff to retain skills in the organization • Improved matching of skill sets to facility project requirements	• Pursue increased use of permanent positions over temporary positions	Moderate	Low

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
City Accommodation	(412.9)	(500.5)	(500.5)	(925.5)	(425.0)	84.9%	(925.5)	-	-
Facilities Management	(73.3)	(72.5)	(72.5)	(72.5)	-	-	(72.5)	-	-
Fleet Services	-	-	-	-	-	-	-	-	-
Total Revenues	**(486.2)**	**(573.0)**	**(573.0)**	**(998.0)**	**(425.0)**	**74.2%**	**(998.0)**	**-**	**-**
Gross Expenses									
City Accommodation	542.4	636.5	640.5	858.3	217.8	34.0%	858.5	0.2	0.0%
Facilities Management	10,650.1	11,861.5	14,087.8	13,720.4	(367.4)	(2.6%)	14,235.8	515.4	3.8%
Fleet Services	98.5	-	-	-	-	-	-	-	(1,070.0%)
Total Gross Expenses	**11,291.0**	**12,498.0**	**14,728.3**	**14,578.7**	**(149.6)**	**(1.0%)**	**15,094.3**	**515.6**	**3.5%**
Tax Support	**10,804.8**	**11,925.0**	**14,155.3**	**13,580.7**	**(574.6)**	**(4.1%)**	**14,096.3**	**515.6**	**3.8%**

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	251.39	253.39	2.00	256.39	3.00

Corporate Asset Management

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	14,155.3	13,580.7	
Revenue Changes:			
COVID-19 Impacts	-	-	-
Other	(425.0)	-	(425.0)
Total Revenue Change	(425.0)	-	(425.0)
Expenditure Changes:			
Inflation & Transfer	1,106.2	589.9	1,696.1
Growth	101.7	(74.3)	27.4
COVID-19 Impacts	(1,357.5)	-	(1,357.5)
Service Level Changes	-	-	-
Total Expenditure Change	(149.6)	515.6	366.0
Total Budget	**13,580.7**	**14,096.3**	

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
City Accommodation	250.0	250.0	250.0	250.0	250.0
Facilities Management	12,582.0	10,982.0	10,912.0	11,112.0	11,411.0
Fleet Services	11,016.0	9,280.0	8,935.0	9,135.0	9,175.0
Total	23,848.0	20,512.0	20,097.0	20,497.0	20,836.0

Financing for Capital Investments

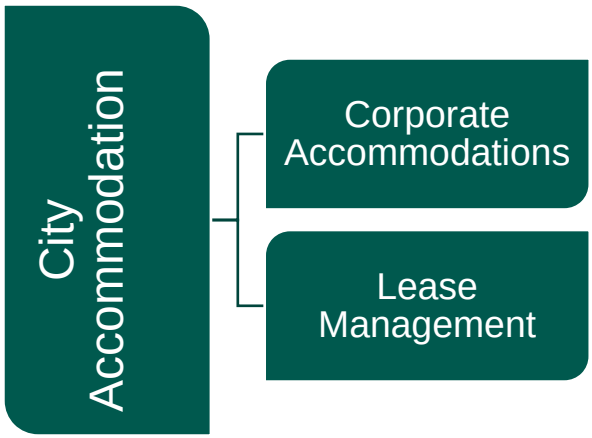
Funding Source	2022	2023	2024	2025	2026
Transfer from Reserves	21,997.0	20,512.0	20,097.0	20,497.0	20,836.0
Unfunded	1,851.0	-	-	-	-
Total	23,848.0	20,512.0	20,097.0	20,497.0	20,836.0

Operating Budget Impacts of Capital Projects

	2022	2023	2024	2025	2026
Facilities Management	-	-	15.0	-	-
Fleet Services	-	-	140.0	-	-
Total	-	-	155.0	-	-

City Accommodation

Overview



The City Accommodation service line manages the leasing of accommodation space required by various civic departments from external sources. Also included is revenue generated from Civic Square East external tenants who are currently leasing space from the City.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(412.9)	(500.5)	(500.5)	(925.5)	(425.0)	84.9%	(925.5)	-	-
Total Revenues	**(412.9)**	**(500.5)**	**(500.5)**	**(925.5)**	**(425.0)**	**84.9%**	**(925.5)**	**-**	**-**
Gross Expenses									
Other Expenses	-	-	-	176.8	176.8	-	176.8	-	-
Contracted and General Services	542.4	636.5	640.5	462.8	(177.7)	(27.7%)	462.9	0.1	-
Heating, Lighting, Power, Water and Telephone	-	-	-	5.2	5.2	-	5.3	0.1	1.9%
Contributions to Capital	-	-	-	213.5	213.5	-	213.5	-	-
Total Gross Expenditure	**542.4**	**636.5**	**640.5**	**858.3**	**217.8**	**34.0%**	**858.5**	**0.2**	**-**
Tax Support	**129.5**	**136.0**	**140.0**	**(67.2)**	**(207.2)**	**(148.0%)**	**(67.0)**	**0.2**	**(0.3%)**

2020 Actual Results:
In 2020, City Accommodation had a $6.5 favorable variance from budget. This was a result of lower than anticipated maintenance costs which was partially offset by lower lease revenue due to vacant tenant space on the main floor of Civic Square East.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	140.0	(67.2)	
Revenue Changes:			
Other	(425.0)	-	(425.0)
Total Revenue Change	(425.0)	-	(425.0)
Expenditure Changes:			
Inflation & Transfer	6.3	0.1	6.4
Growth	211.5	0.1	211.6
Total Expenditure Change	217.8	0.2	218.0
Total Change, Net	(207.2)	0.2	(207.0)
Total Budget	**(67.2)**	**(67.0)**	

2022 Change

Revenue Change:

An increase of $425.0 has been added to lease revenue due to the acquisition of a building and parking lot with external tenants.

Growth:

An increase of $211.5 has been added to lease costs due to maintenance operating expenses from the acquisition of a building and parking lot with external tenant.

Other Significant Item(s):

A Transfer of ($207.6) was made out of the Civic Accommodations Service Line to City-Owned Property Service line and to the Debt Services Service line from an expired lease to cover the payments of a land acquisition and for the BRT Funding Plan. In addition, a transfer of $213.5 is being made to capital from the lease revenue on the building and parking lot acquisition to cover any retrofit charges to allow City staff to utilize the vacant space.

2023 Changes

Other Significant Item(s):

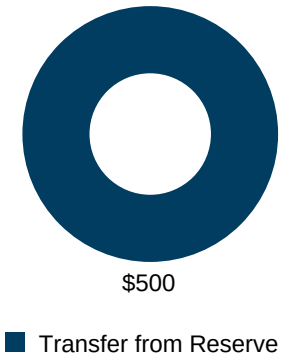
There are no significant changes in the 2023 budget.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01949: Service Saskatoon - Staff Accommodation	250.0	250.0	250.0	250.0	250.0
Total	**250.0**	**250.0**	**250.0**	**250.0**	**250.0**

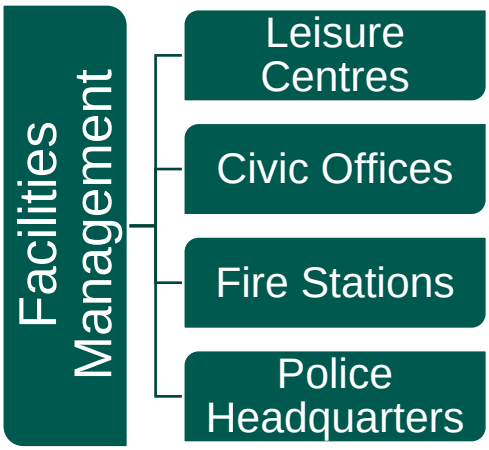
P1949 Service Saskatoon – Staffing Accommodation Capital Investment includes $500.0 planned to ensure suitable and sufficient space for on-going operations of the City of Saskatoon including the ongoing evaluation of current and future space requirements and improvements.

2022-2023 Capital Budget by Funding Source



Facilities Management

Overview



Facilities Management provides support and services for civic programs and departments including building operations and maintenance services for City buildings and structures. This includes leisure facilities, fire stations, transit buildings, civic offices, trunked radio communication systems, libraries and galleries, Police Headquarters, associated services for TCU Place and SaskTel Centre, and site appurtenances and play structures.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
User Fees	(73.3)	(72.5)	(72.5)	(72.5)	-	-	(72.5)	-	-
Total Revenues	**(73.3)**	**(72.5)**	**(72.5)**	**(72.5)**	**-**	**-**	**(72.5)**	**-**	**-**
Gross Expenses									
Wages and Benefits	15,000.4	16,053.8	17,995.8	17,276.6	(719.2)	(4.0%)	17,442.3	165.7	1.0%
Contracted and General Services	22,554.4	16,426.0	16,774.4	16,924.2	149.8	0.9%	17,362.8	438.6	2.6%
Heating, Lighting, Power, Water and Telephone	4,349.1	4,717.0	4,624.4	4,935.8	311.4	6.7%	5,291.2	355.4	7.2%
Material, Goods and Supplies	416.8	455.7	455.7	467.4	11.7	2.6%	471.4	4.0	0.9%
Cost Recoveries	(42,001.6)	(36,122.0)	(36,265.2)	(36,678.7)	(413.5)	1.1%	(37,320.2)	(641.5)	1.7%
Transfers to Reserves	10,259.8	10,259.8	10,431.5	10,704.1	272.6	2.6%	10,897.3	193.2	1.8%
Contributions to Capital	-	-	-	19.8	19.8	-	19.8	-	-
Finance Charges	71.2	71.2	71.2	71.2	-	-	71.2	-	-
Total Gross Expenditure	**10,650.1**	**11,861.5**	**14,087.8**	**13,720.4**	**(367.4)**	**(2.6%)**	**14,235.8**	**515.4**	**3.8%**
Tax Support	**10,576.8**	**11,789.0**	**14,015.3**	**13,647.9**	**(367.4)**	**(2.6%)**	**14,163.3**	**515.4**	**3.8%**

2020 Actual Results:
In 2020 Facilities Management had a $1,212.2 favorable variance from budget much of it the result of savings realized from the closure and reduced hours at many civic facilities due to COVID-19.

Additional cleaning protocols due to the Pandemic increased staff compensation by $1,035.0 which was offset by increased cost recovery of $680.5. Savings in operating and maintenance costs of $1,147.0 were realized due to closures or reduced hours of operation at civic facilities. Other significant savings include the Electronic Shop of $351.9 due to staff vacancies, other Pandemic related savings and a higher than expected amount of cost recovery. The Energy Management program realized savings largely due to facilities closures that were dispersed throughout the organization including $160.0 to Facilities Management

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	187.19	187.19	-	189.19	2.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	14,015.3	13,647.9	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	918.9	264.0	1,182.9
Growth	71.2	251.4	322.6
COVID-19 Impacts	(1,357.5)	-	(1,357.5)
Total Expenditure Change	(367.4)	515.4	148.0
Total Change, Net	(367.4)	515.4	148.0
Total Budget	**13,647.9**	**14,163.3**	

2022 Changes

COVID-19 Expense Impact:
The 2021 operating budget included a COVID-19 impact of $2,000.0 for enhanced cleaning at civic facilities. This amount has been reduced by $1,357.3 in the 2022 Operating Budget requests because of efficiencies in planning and scheduling.

Growth:
An increase of $40.0 has been added for improvements to safety protocols at the civic arenas and $30.0 due to increased natural gas prices.

Capital Contribution:
The Provisions to Capital Reserves increased by $267.5.

Other Significant Item(s):
An estimated inflationary increase of $476.0 has been included for increased staff compensation costs, an increase of $473.9 for increased utility costs due to rate increases, license and insurance increases $97.1, offset by increased cost recoveries of $303.3.

2023 Changes

Growth:

An increase of $158.2 has been added for a Facilities Maintenance Person (1.0 FTE) and a Building Operator (1.0 FTE) that will provide additional support at civic locations. An additional $20.6 has been added for the maintenance of spray parks and $72.6 for increased utility costs at spray parks, Fire Station 5 and other civic locations.

Capital Contribution:

The Provisions to Capital Reserves increased by $188.2.

Other Significant Item(s):

An estimated inflationary increase of $473.8 for increased utility costs due to rate increases, license and insurance increases of $166.6, offset by increased cost recoveries of $636.5.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00877: Trunking Radio Infra Replacement	550.0	550.0	570.0	570.0	570.0
P.01135: Civic Bldgs Comprehensive Maint Program	7,950.0	9,850.0	9,750.0	9,950.0	10,250.0
P.01523: Trunking Radio Replacement	191.0	191.0	201.0	201.0	200.0
P.01557: Office Mods/Furniture Replace/Upgrades	50.0	50.0	50.0	50.0	50.0
P.02180: Civic Facility Site Maintenance	341.0	341.0	341.0	341.0	341.0
P.10014: HBAC Accessibility Upgd & 50m pool rehab	3,500.0	-	-	-	-
Total	**12,582.0**	**10,982.0**	**10,912.0**	**11,112.0**	**11,411.0**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
Total	**-**	**-**	**-**	**-**	**-**

The 2022-2023 Facilities Management Capital Investment includes six funded capital projects totaling $12,582.0 in 2022 and $10,982.0 in 2023. The purpose of these projects are to ensure City assets are properly maintained through preventative maintenance and facility upgrades, improvements, replacements and refurbishments.

2022-2023 Capital Budget by Funding Source

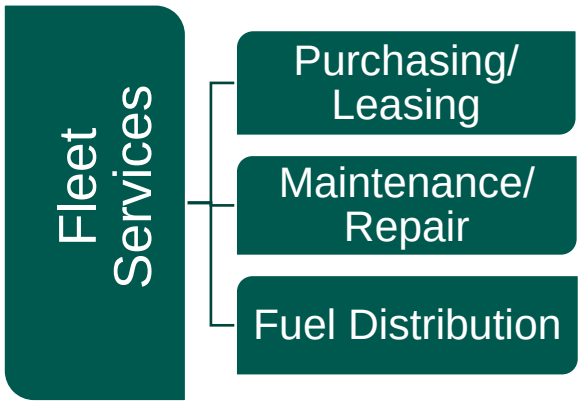
Operating Budget Impacts of 2022/2023 Capital Projects

Project		2022	2023	2024	2025	2026
P.10014	HBAC Accessibility Upgd & 50m Pool Rehab	-	-	15.0	-	-
Total		-	-	15.0	-	-

$15.0 is the estimated operating impact related to increased operating and maintenance expenses due to additional space, structural changes and new equipment for Project P.10014.

Fleet Services

Overview



Fleet Services provides equipment management services for the Corporation's vehicles and equipment fleet, including purchasing, leasing, maintenance and repair, fuel distribution, and operator training.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	6,134.0	6,007.4	6,354.5	6,704.1	349.6	5.5%	6,784.8	80.7	1.2%
Contracted and General Services	5,685.4	4,806.9	4,836.3	5,545.5	709.2	14.7%	5,676.6	131.1	2.4%
Heating, Lighting, Power, Water and Telephone	5.3	16.6	16.6	14.6	(2.0)	(12.0%)	14.6	-	-
Material, Goods and Supplies	6,124.7	6,503.0	6,503.0	7,202.9	699.9	10.8%	7,479.6	276.7	3.8%
Cost Recoveries	(25,222.3)	(24,680.2)	(25,056.7)	(26,812.9)	(1,756.2)	7.0%	(27,301.4)	(488.5)	1.8%
Transfers to Reserves	7,112.3	7,087.3	7,087.3	7,102.1	14.8	0.2%	7,102.1	-	-
Contributions to Capital	259.0	259.0	259.0	243.7	(15.3)	(5.9%)	243.7	-	-
Total Gross Expenditure	**98.5**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Tax Support	**98.5**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:
In 2020, Fleet Services had an unfavorable variance of $98.5 from budget due to operational demands of temporary staffing.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	64.20	66.20	2.00	67.20	1.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	181.0	325.8	506.8
Growth	(181.0)	(325.8)	(506.8)
Total Expenditure Change	-	-	-
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

Growth:

An increase of $200.4 has been added for 2.0 FTEs, including one Parks Auto Mechanic and one Specification Engineer. Of these additions $114.7 for the Specification Engineer is offset by a reduction in expected contractor and overtime requirements, with no net impact on the budget.

Increases to support department growth including $674.9 for contracted general services including licensing and insurance, and $699.9 for materials, goods and supplies for vehicle maintenance.

Other Significant Item(s):

Increases to support inflationary demands of $31.7 for general contracted services as well as an increase of $149.2 in staff compensation based on collective agreements.

The total cost recovery has increased $1,756.2 for vehicle and equipment rental rates in order to offset budget increases in growth and inflation.

2023 Changes

Growth:

An increase of $76.7 has been added for 1.0 FTE, including one Parks Auto Mechanic Helper.

Increases to support department growth including $46.5 for contracted general services and $39.5 for materials, goods and supplies.

Other Significant Item(s):
Increases to support inflationary demands of $84.6 for general contracted services and $237.2 for materials, goods and supplies as well as an inflationary increases of $4.0 in staff compensation based on collective agreements.

The total cost recovery has increased $488.5 due to vehicle and equipment rental rates in order to offset budget increases in the growth and inflation.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00679: Grounds Mtnce-Equipment Repl	480.0	570.0	480.0	480.0	420.0
P.01356: V&E Additional Vehicles & Equipment	255.0	500.0	255.0	655.0	255.0
P.01357: V&E Replacement Vehicles & Equipment	8,430.0	8,210.0	8,200.0	8,000.0	8,500.0
Total	**9,165.0**	**9,280.0**	**8,935.0**	**9,135.0**	**9,175.0**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01361: V&E Fuel Stations	1,851.0	-	-	-	-
Total	**1,851.0**	**-**	**-**	**-**	**-**

The 2022-2023 Fleet Services Capital Investment includes three funded projects totaling $9,165.0 in 2022 and $9,280.0 in 2023. In 2022, a total of $8,910.0 is planned for replacement of vehicles and equipment funded $480.0 from the Grounds Maintenance Equipment Reserve and $8,430.0 from the Vehicle Equipment Replacement reserve. In 2023, an additional $8,780.0 is planned for vehicle and equipment replacements.

The 2022-2023 Fleet Services Capital Investment includes one unfunded project totally $1,851.0 for the Corporate Fuel Management Strategy.

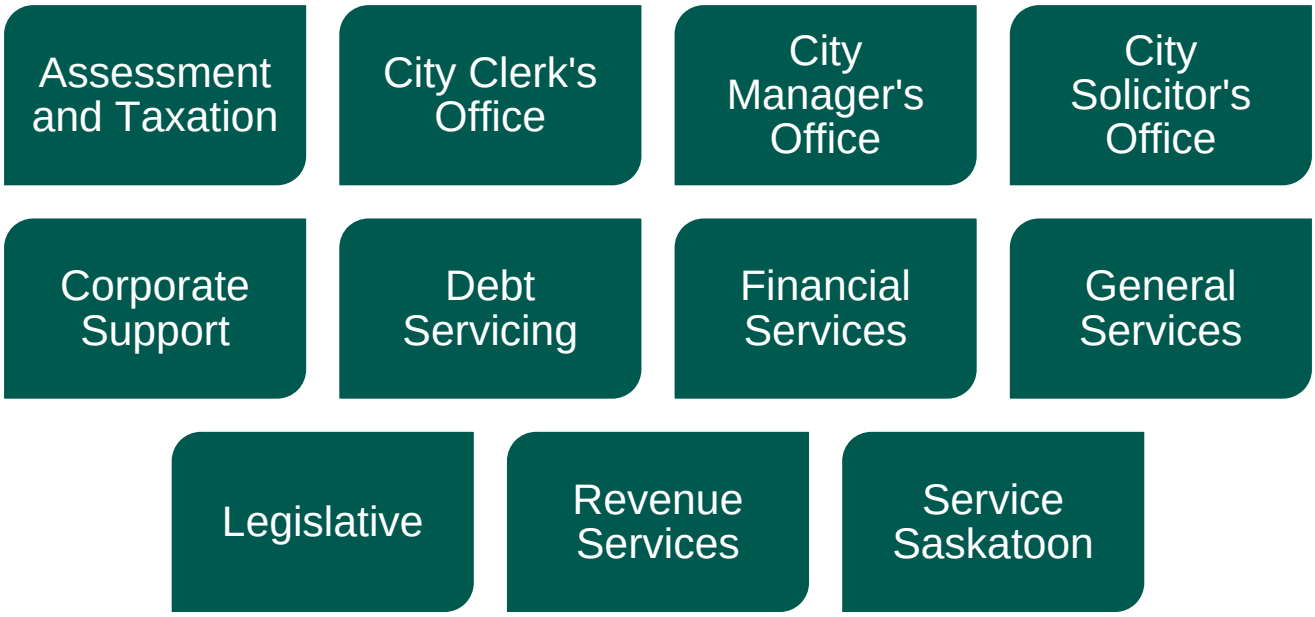
2022-2023 Capital Budget by Funding Source

Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.01361 V&E Fuel Stations	-	-	140.0	-	-
Total	-	-	140.0	-	-

$140.0 is the operating budget impact cost associated with this project, $90.0 will be for an administrator and $50.0 for annual preventative maintenance.

The Corporate Governance and Finance Business Line is a collection of various corporate governance and finance related services. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Corporate Governance and Finance Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
CULTURE OF CONTINUOUS IMPROVEMENT Saskatoon is the best-managed city in Canada.

Priorities

Smart City

City Council is prioritizing the application of technology and emerging trends in Big Data Analytics to improve services and processes, thereby meeting the changing needs of residents and businesses.

The City will take calculated risks through the development and implementation of small-scale pilot projects that nurture opportunities, promote collaborative problem-solving, and advance innovation and diversity of thought.

The City will foster creativity and growth in the Technology Sector through partnership development and strategic investment.

Reconciliation, Equity, Diversity, and Inclusion

City Council recognizes the negative impact of the inherently unequal power structures of institutions shaped by generations of colonial practices. Centre the work around the original inhabitants of this territory while understanding that newcomers and immigrants also have been affected by colonization, racism, systemic discrimination, and other forms of trauma. The creation of a decolonization framework focuses on maintaining equal opportunity for success for all in the community of Saskatoon and ensures that Saskatoon is a socially, politically, and economically equitable and sustainable and sustainable municipality.

Procurement and Project Management

The City is focused on achieving best value in the delivery of programs, projects, and services in an efficient and accountable manner. We strive to conduct procurement activities that are economically viable, environmentally safe, and socially conscious.

Customer-Centric Service Delivery

The City works as One City committed to the safety, well-being, and sustainability of the community. We recognize the diverse and changing needs of the community and strive to consistently deliver exceptional and equitable public services.

People and Culture

At the City of Saskatoon, we value each other, by together creating a safe, respectful, inclusive, and high-performing workplace. We are committed to making a difference at work and in the community, by living our corporate values.

Efficiency and Effectiveness

The City invests in what matters to keep our organization evolving – the right processes, systems, technology, and initiatives – to drive operational excellence and deliver on the expected levels of service to the public.

Strategic Goal

ASSET & FINANCIAL SUSTAINABILITY

Saskatoon Invests In what matters.

Priorities
Economic Development
To enhance this position, City Council will work with business entities, post-secondary institutions, Indigenous organizations, and all orders of government to support investments that generate long-term economic opportunities and benefits for everyone.
As the biggest city in a resource-based province, we are aware of the vulnerabilities we face with fluctuations in commodity prices and how those can impact business investment in our city. As resource-based economies undergo a transition, diversifying Saskatoon's economy is key to long-term economic success and to building resiliency in times of economic shock.
Civic Assets
Civic assets are well-managed and well maintained – meeting the needs of staff and the public and reflecting the pride and priorities of a modern city.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	> 90%	82%	N/A*	N/A*	N/A	Neutral
Representative Workforce	Indigenous = 14.0%	9.0%	9.0%	8.6%	Decline	Needs Improvement
	Visible Minority = 16.8%	10.8%	11.3%	12.2%	Improvement	
	People with Disabilities = 22.2%	3.7%	3.5%	3.3%	Decline	
	Women = 47.0%	37.3%	35.7%	33.6%	Decline	
Lost Time Injury Frequency	Zero	3.26	2.49	2.64	Neutral	On-Track
Annual Municipal Property Tax Increase	≤ Municipal Price Index	3.8%	4.4%	3.7%	Improvement	Neutral
Long-Term Tax-Supported Debt per Capita	≤ $1,750	$1,158	$1,199	$1,072	Improvement	On-Track

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Existing strategies are not attracting, hiring, managing, developing & retaining top talent to support existing and future operations	• Implementation of Fusion will enhance information available for decision making • Training opportunities for leadership and supervisory skills are being launched • Development of a Health and Safety Strategy is underway	• Implement a recruitment strategy to support competency-based and inclusive hiring • Develop a Workforce Planning Strategy • Design and implement a disability case management system	Moderate	Low
Procurements are not in accordance with approved policy and procedures	• Comprehensive procurement policy was launched in 2018 • Implementation of Fusion has automated internal control requirements and enhanced information available for decision making • Organizational structure has been reviewed and improvements made	• Update the procurement policy • Explore opportunities to capitalize on the benefits of Fusion to engage in more proactive and strategic decision making • Review and update training opportunities	Moderate	Low
Engagement and communications initiatives and opportunities are not effectively reaching all citizens	• Resources dedicated to communications have been enhanced; a strategy and funding model to enhance engagement has been prepared • A Public Engagement Policy has been approved by Council • Engagement and communication is being embedded into projects and decision making • Opportunities for engagement have been expanded (online and in person)	• Enhance procedures to support implementation of the policy • Launch corporate training on engagement to ensure consistency in application • Develop a stakeholder management strategy • Concerted effort will be directed to address systemic barriers to participation	Moderate	Moderate

Corporate Governance & Finance

City of Saskatoon

Operating & Capital Budget
Preliminary 2022/2023

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Assessment & Taxation	(6.5)	(7.0)	(7.0)	(10.0)	(3.0)	42.9%	(10.0)	-	-
City Clerk's Office	(11.3)	(6.2)	(33.6)	(33.6)	-	-	(33.6)	-	-
City Manager's Office	-	-	-	-	-	-	-	-	-
City Solicitor's Office	(335.8)	(325.0)	(325.0)	(325.0)	-	-	(325.0)	-	-
Corporate Support	(70.9)	(80.8)	(80.8)	(78.9)	1.9	(2.4%)	(77.6)	1.3	(1.6%)
Debt Servicing	(2,180.0)	(2,188.5)	-	-	-	-	-	-	-
Financial Services	-	-	-	-	-	-	-	-	-
General Services	(8,758.9)	(9,454.6)	(9,454.6)	(9,157.2)	297.4	(3.1%)	(8,859.8)	297.4	(3.2%)
Legislative	-	-	-	-	-	-	-	-	-
Revenue Services	(44.2)	(42.0)	(42.0)	(42.0)	-	-	(42.0)	-	-
Service Saskatoon	-	-	-	-	-	-	-	-	-
Total Revenues	**(11,407.6)**	**(12,104.1)**	**(9,943.0)**	**(9,646.7)**	**296.3**	**(3.0%)**	**(9,348.0)**	**298.7**	**(3.1%)**
Gross Expenses									
Assessment & Taxation	2,917.3	3,081.0	3,116.4	3,336.9	220.5	7.1%	3,339.1	2.2	0.1%
City Clerk's Office	3,069.0	3,255.3	3,480.4	3,495.4	15.0	0.4%	3,497.1	1.7	0.0%
City Manager's Office	713.6	688.0	706.7	728.5	21.8	3.1%	747.3	18.8	2.6%
City Solicitor's Office	2,507.9	2,511.9	2,562.0	2,526.8	(35.2)	(1.4%)	2,546.0	19.2	0.8%
Corporate Support	22,425.3	23,671.7	24,274.9	25,756.8	1,481.9	6.1%	26,940.6	1,183.8	4.6%
Debt Servicing	27,559.1	27,567.6	26,819.1	27,480.4	661.3	2.5%	27,480.4	-	-
Financial Services	3,329.6	3,397.8	3,421.0	3,288.1	(132.9)	(3.9%)	3,298.0	9.9	0.3%
General Services	10,431.4	8,689.9	7,613.2	4,821.7	(2,791.5)	(36.7%)	6,578.6	1,756.9	36.4%
Legislative	1,479.5	1,789.7	1,724.3	1,831.0	106.7	6.2%	1,840.5	9.5	0.5%
Revenue Services	2,098.2	2,390.8	2,415.5	2,502.7	87.2	3.6%	2,503.1	0.4	0.0%
Service Saskatoon	878.9	707.1	728.8	987.0	258.2	35.4%	987.5	0.5	0.1%
Total Gross Expenses	**77,409.8**	**77,750.8**	**76,862.3**	**76,755.3**	**(107.0)**	**(0.1%)**	**79,758.2**	**3,002.9**	**3.9%**
Tax Support	**66,002.3**	**65,646.7**	**66,919.3**	**67,108.6**	**189.3**	**0.3%**	**70,410.2**	**3,301.6**	**4.9%**

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	434.04	458.74	24.70	462.74	4.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	66,919.3	67,108.6	
Revenue Changes:			
COVID-19 Impacts	-	-	-
Other	296.3	298.7	595.0
Total Revenue Change	296.3	298.7	595.0
Expenditure Changes:			
Inflation & Transfer	1,109.7	2,217.0	3,326.7
Growth	(1,394.0)	785.9	(608.1)
COVID-19 Impacts	177.3	-	177.3
Service Level Changes	-	-	-
Total Expenditure Change	(107.0)	3,002.9	2,895.9
Total Budget	**67,108.6**	**70,410.2**	

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
City Clerk's Office	95.0	450.0	95.0	95.0	500.0
Corporate Support	6,218.0	4,843.0	1,131.0	1,481.0	1,131.0
Financial Services	5,338.0	6,533.0	-	-	-
Service Saskatoon	825.0	200.0	200.0	200.0	200.0
Total	12,476.0	12,026.0	1,426.0	1,776.0	1,831.0

Financing for Capital Investments

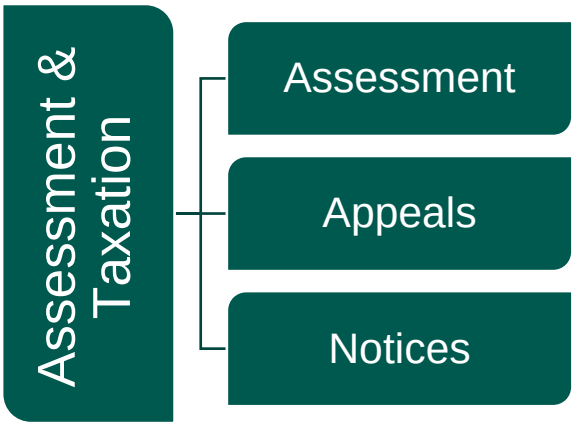
Funding Source	2022	2023	2024	2025	2026
Operating Fund Contribution	5,338.0	6,533.0	-	-	-
Transfer from Reserves	1,231.0	1,711.0	1,376.0	1,726.0	1,781.0
Private Contribution	2,700.0	2,700.0	-	-	-
Unfunded	3,207.0	1,082.0	50.0	50.0	50.0
Total	12,476.0	12,026.0	1,426.0	1,776.0	1,831.0

Operating Budget Impacts of Capital Projects

	2022	2023	2024	2025	2026
Corporate Support	-	-	505.9	-	-
Total	-	-	505.9	-	-

Assessment & Taxation

Overview



The Assessment & Taxation service line prepares and defends the Assessment Roll based on the standards set out by The Saskatchewan Assessment Management Agency (SAMA), and produces and maintains the associated Taxation Roll on an annual basis as required by Provincial Legislation. Based on the legislation set out in The Cities Act, this service line issues the related Assessment & Taxation notices to property owners. Collection of tax revenue is handled by Corporate Revenue.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(6.5)	(7.0)	(7.0)	(10.0)	(3.0)	42.9%	(10.0)	-	-
User Fees	-	-	-	-	-	-	-	-	-
Total Revenues	**(6.5)**	**(7.0)**	**(7.0)**	**(10.0)**	**(3.0)**	**42.9%**	**(10.0)**	**-**	**-**
Gross Expenses									
Wages and Benefits	2,683.2	2,723.4	2,777.8	2,968.5	190.7	6.9%	2,970.7	2.2	0.1%
Contracted and General Services	112.6	206.3	187.3	206.3	19.0	10.1%	206.3	-	-
Heating, Lighting, Power, Water and Telephone	15.1	16.7	16.7	16.7	-	-	16.7	-	-
Material, Goods and Supplies	99.7	127.9	127.9	138.7	10.8	8.4%	138.7	-	-
Transfers to Reserves	6.7	6.7	6.7	6.7	-	-	6.7	-	-
Total Gross Expenditure	**2,917.3**	**3,081.0**	**3,116.4**	**3,336.9**	**220.5**	**7.1%**	**3,339.1**	**2.2**	**0.1%**
Tax Support	**2,910.9**	**3,074.0**	**3,109.4**	**3,326.9**	**217.5**	**7.0%**	**3,329.1**	**2.2**	**0.1%**

2020 Actual Results:
In 2020 Assessment and Taxation had a $163.1 favourable variance from budget. This was mostly a result of a discretionary spending freeze, fewer appeals and staff related savings.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	29.00	30.00	1.00	30.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	3,109.4	3,326.9	
Revenue Changes:			
Other	(3.0)	-	(3.0)
Total Revenue Change	(3.0)	-	(3.0)
Expenditure Changes:			
Inflation & Transfer	201.5	2.2	203.7
COVID-19 Impacts	19.0	-	19.0
Total Expenditure Change	220.5	2.2	222.7
Total Change, Net	217.5	2.2	219.7
Total Budget	**3,326.9**	**3,329.1**	

2022 Changes

Revenue Change:

An increase of $3.0 related to property tax roll searches is estimated for 2022.

Other Significant Item(s):

Revenue Services Service Line transferred 1.0 FTE and the associated costs of $148.8 to better align the work functions.

An estimated inflationary increase of $41.9 has been included in staff compensation based on collective agreements.

COVID-19 Expense Impact:

An increase of $19.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

2023 Changes

Other Significant Item(s):

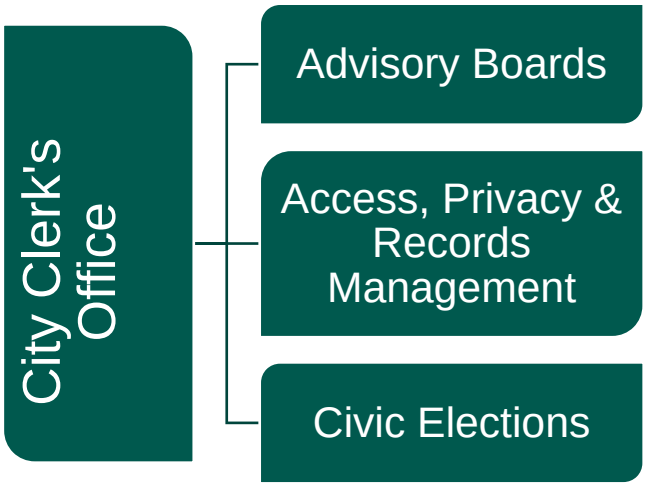
An estimated inflationary increase of $2.2 has been included in staff compensation for estimated increases to payroll costs.

Summary of Capital Investments

There are no capital investments for Assessment & Taxation.

City Clerk's Office

Overview



This service line provides administrative support to City Council and its Committees, maintains and has custody of official City records, provides records management and archival services to the corporation, administers the provisions of *The Local Authority Freedom of Information and Protection of Privacy Act*, administers civic and school boards elections, and provides information to the corporation and the public on the proceedings of City Council and its Committees.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(11.3)	(6.2)	(33.6)	(33.6)	-	-	(33.6)	-	-
User Fees	-	-	-	-	-	-	-	-	-
Total Revenues	**(11.3)**	**(6.2)**	**(33.6)**	**(33.6)**	**-**	**-**	**(33.6)**	**-**	**-**
Gross Expenses									
Wages and Benefits	2,509.8	2,399.4	2,450.4	2,458.7	8.3	0.3%	2,460.4	1.7	0.1%
Contracted and General Services	775.3	331.1	374.4	374.4	-	-	374.4	-	-
Heating, Lighting, Power, Water and Telephone	15.1	16.4	16.4	16.4	-	-	16.4	-	-
Material, Goods and Supplies	249.7	261.6	330.6	342.6	12.0	3.6%	342.6	-	-
Cost Recoveries	(430.4)	(35.7)	(35.7)	(41.0)	(5.3)	14.8%	(41.0)	-	-
Transfers to Reserves	(54.6)	278.5	340.3	340.3	-	-	340.3	-	-
Contributions to Capital	4.0	4.0	4.0	4.0	-	-	4.0	-	-
Total Gross Expenditure	**3,069.0**	**3,255.3**	**3,480.4**	**3,495.4**	**15.0**	**0.4%**	**3,497.1**	**1.7**	**-**
Tax Support	**3,057.7**	**3,249.1**	**3,446.8**	**3,461.8**	**15.0**	**0.4%**	**3,463.5**	**1.7**	**-**

2020 Actual Results:
2020 resulted in a $191.4 favourable variance from budget. The majority of the savings are due to COVID-19 resulting in less spending on office costs, training and advisory boards.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	25.24	25.24	-	25.24	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	3,446.8	3,461.8	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	3.0	1.7	4.7
COVID-19 Impacts	12.0	-	12.0
Total Expenditure Change	15.0	1.7	16.7
Total Change, Net	15.0	1.7	16.7
Total Budget	**3,461.8**	**3,463.5**	

2022 Changes
There are no significant operating changes for the City Clerk's Office in 2022.

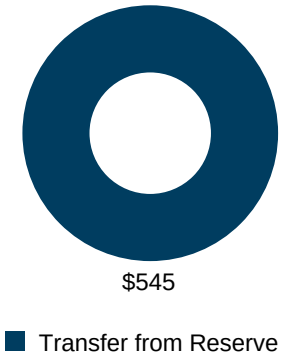
2023 Changes
There are no significant operating changes for the City Clerk's Office in 2023.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01883: Electronic Records Management	95.0	200.0	95.0	95.0	500.0
P.01884: Electronic Agenda & Meeting Mgt Systm	-	250.0	-	-	-
Total	**95.0**	**450.0**	**95.0**	**95.0**	**500.0**

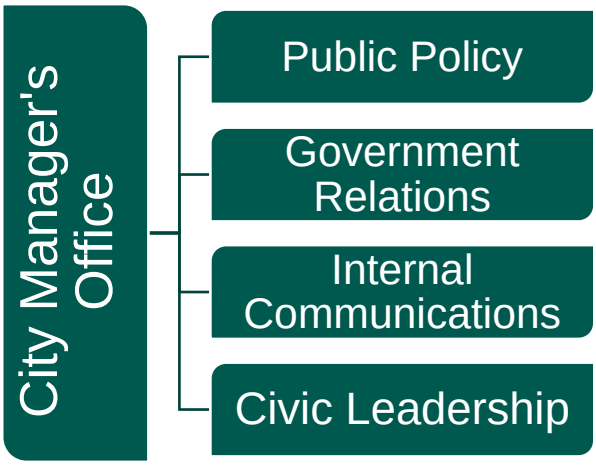
The 2022-2023 City Clerk's Office Capital Investment includes $95.0 in 2022 and $450.0 in 2023. In 2022, funding is due to electronic records management system and service updates, including licensing. In 2023, funding is required for the potential shift to a new electronic records management system and electronic agenda and meeting management system as both contracts are set to expire.

2022-2023 Capital Budget by Funding Source



City Manager's Office

Overview



This service line provides direction and leadership to all civic departments, provides policy advice to City Council and its Committees, and acts as a liaison between the Administration, City Council, other levels of government, and the public.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	739.4	680.2	700.4	711.2	10.8	1.5%	720.0	8.8	1.2%
Contracted and General Services	2.9	27.4	25.9	36.9	11.0	42.5%	46.9	10.0	27.1%
Heating, Lighting, Power, Water and Telephone	4.8	5.6	5.6	5.6	-	-	5.6	-	-
Material, Goods and Supplies	16.0	24.3	24.3	24.3	-	-	24.3	-	-
Cost Recoveries	(59.5)	(59.5)	(59.5)	(59.5)	-	-	(59.5)	-	-
Transfers to Reserves	10.0	10.0	10.0	10.0	-	-	10.0	-	-
Total Gross Expenditure	**713.6**	**688.0**	**706.7**	**728.5**	**21.8**	**3.1%**	**747.3**	**18.8**	**2.6%**
Tax Support	**713.6**	**688.0**	**706.7**	**728.5**	**21.8**	**3.1%**	**747.3**	**18.8**	**2.6%**

2020 Actual Results:
In 2020 the City Manager's Office had no significant variance from budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	4.00	4.00	-	4.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	706.7	728.5	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	20.8	18.8	39.6
COVID-19 Impacts	1.0	-	1.0
Total Expenditure Change	21.8	18.8	40.6
Total Change, Net	21.8	18.8	40.6
Total Budget	**728.5**	**747.3**	

2022 Changes

There are no significant operating changes for the City Manager's Office in 2022.

2023 Changes

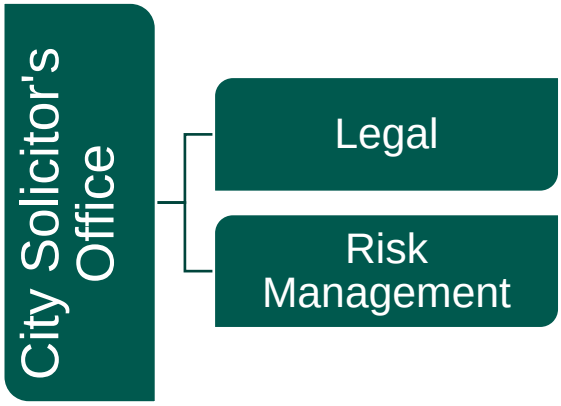
There are no significant operating changes for the City Manager's Office in 2023.

Summary of Capital Investments

There are no capital investments for City Manager's Office.

City Solicitor's Office

Overview



The Office of the City Solicitor provides general and specialized legal services to City Council, Committees of Council, the City Manager, the City Clerk, and all other City Departments. Legal services are provided to the City's controlled corporations and the Saskatoon Public Library Board. The wide variety of legal work performed by the Office of the City Solicitor includes governance advice, bylaw prosecutions, legislative drafting, land transactions, contracts, loans and debentures, expropriations and tax collections, representation at all levels of Court regarding municipal law matters, civil law matters and administrative law matters, arranging for the City's insurance needs, dealing with claims made by and against the City.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(8.9)	-	-	-	-	-	-	-	-
User Fees	(327.0)	(325.0)	(325.0)	(325.0)	-	-	(325.0)	-	-
Total Revenues	**(335.8)**	**(325.0)**	**(325.0)**	**(325.0)**	**-**	**-**	**(325.0)**	**-**	**-**
Gross Expenses									
Wages and Benefits	2,558.2	2,842.2	2,897.6	2,858.8	(38.8)	(1.3%)	2,868.4	9.6	0.3%
Contracted and General Services	2,377.2	2,104.4	2,281.8	3,035.1	753.3	33.0%	4,019.0	983.9	32.4%
Heating, Lighting, Power, Water and Telephone	13.1	14.6	14.6	14.6	-	-	14.6	-	-
Material, Goods and Supplies	65.0	74.7	74.7	74.7	-	-	74.7	-	-
Cost Recoveries	(2,930.6)	(2,949.0)	(3,156.7)	(3,906.4)	(749.7)	23.7%	(4,880.7)	(974.3)	24.9%
Transfers to Reserves	425.0	425.0	450.0	450.0	-	-	450.0	-	-
Total Gross Expenditure	**2,507.9**	**2,511.9**	**2,562.0**	**2,526.8**	**(35.2)**	**(1.4%)**	**2,546.0**	**19.2**	**0.8%**
Tax Support	**2,172.1**	**2,186.9**	**2,237.0**	**2,201.8**	**(35.2)**	**(1.6%)**	**2,221.0**	**19.2**	**0.9%**

2020 Actual Results:
In 2020, the City Solicitor's Office had a $14.8 favourable variance from budget. This was a result of an underspend on salaries due to positions that were filled at lower grade levels than budgeted and a position that was vacant for some part of the year due to COVID-19. These savings were offset by an increase in insurance premium cost of property insurance by $250.0.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	22.00	22.00	-	22.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	2,237.0	2,201.8	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(43.2)	19.2	(24.0)
COVID-19 Impacts	8.0	-	8.0
Total Expenditure Change	(35.2)	19.2	(16.0)
Total Change, Net	(35.2)	19.2	(16.0)
Total Budget	**2,201.8**	**2,221.0**	

2022 Changes

COVID-19 Impacts:

A total of $8.0 has been returned to City Solicitor's office for staff training previously removed in 2021 due to COVID-19.

Other Significant Item(s):

Staff compensation cost decreased by $38.8 due to an internal restructuring despite an estimated inflationary increase of $26.2 based on collective agreements. The cost of insurance premiums is expected to increase by $725.6 due to a rise in industry market prices. The Insurance Management Program has therefore seen an increase of $749.7 in cost recovery.

The increase includes $10.0 for publications, $5.5 for legal disbursements and $4.4 for postage to better reflect actual costs due to increased rates.

2023 Changes

Other Significant Item(s)

An estimated inflationary increase of $9.6 has been included in staff compensation based on collective agreements. The cost of insurance premiums is expected to increase by $973.9 due to a rise in industry market prices. The Insurance Management Program has therefore seen an increase of $974.3 in cost recovery.

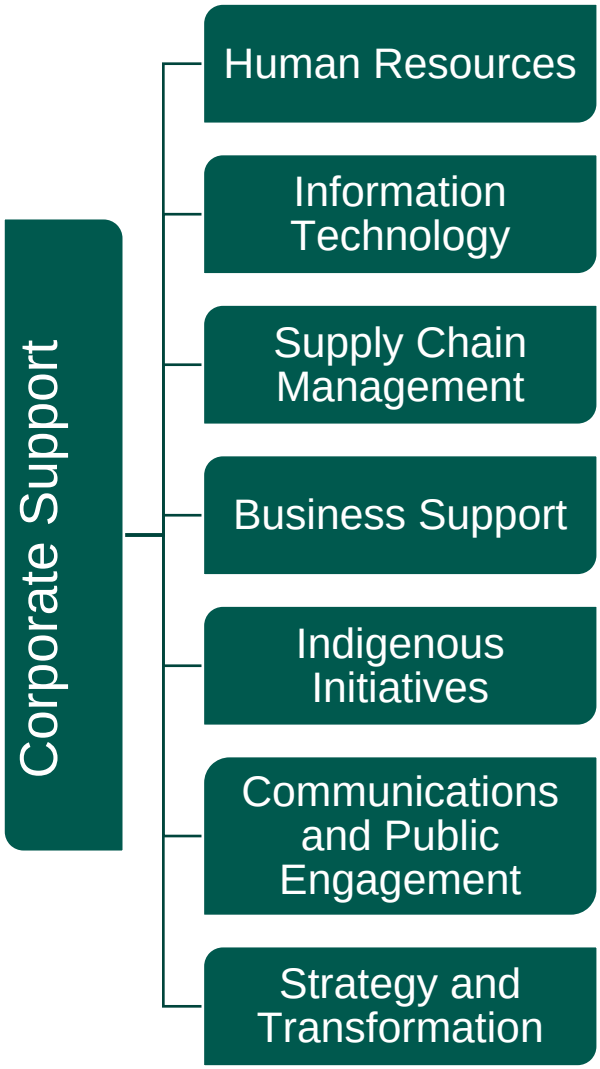
The increase includes $10.0 for publications to better reflect actual costs due to increased rates.

Summary of Capital Investments

There are no capital investments for City Solicitor's Office.

Corporate Support

Overview



Corporate support provides support services to the Corporation to ensure operational success.

Indigenous Initiatives is committed to enhancing relationships with and providing opportunities for Saskatoon's Indigenous population.

The Communication and Public Engagement Division works as a strategic partner to plan and direct all corporate and departmental communications, marketing, media relations and issues management, creative services and engagement activities.

The Human Resources (HR) Department provides services designed to support and enhance employee performance. Having begun in 2019, HR is on a multi-year transformation focused on developing capacity to support a strategic approach to talent management founded in best and leading practices. The dedicated focus is on the implementation of a new operating model for HR, the streamlining of services through process efficiency and technology, and the development of strategic talent management expertise in key areas.

The Information Technology Division provides strategic and professional services for the corporation; expertise in infrastructure, applications, device management, and professional services such as project management and business analysis as well as providing mail, and printing services to the Corporation.

The Supply Chain Management Division is responsible for providing procurement and inventory management as well as asset disposals.

The Strategy and Transformation Department strives to ensure that organizational initiatives are aligned with the Strategic Plan. Initiatives such as the Continuous Improvement Strategy and development of a Performance Measurement Program and Quality Management System allows this division to support the Corporation to become more adaptive and responsive to the changing needs of the community.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(70.9)	(80.0)	(80.0)	(78.1)	1.9	(2.4%)	(76.8)	1.3	(1.7%)
User Fees	-	(0.8)	(0.8)	(0.8)	-	-	(0.8)	-	-
Total Revenues	**(70.9)**	**(80.8)**	**(80.8)**	**(78.9)**	**1.9**	**(2.4%)**	**(77.6)**	**1.3**	**(1.6%)**
Gross Expenses									
Other Expenses	(7.4)	1.0	1.0	1.0	-	-	1.0	-	-
Wages and Benefits	25,990.1	27,053.1	28,096.8	30,975.0	2,878.2	10.2%	31,441.6	466.6	1.5%
Contracted and General Services	5,755.2	6,485.0	6,422.7	6,355.1	(67.6)	(1.1%)	6,884.3	529.2	8.3%
Heating, Lighting, Power, Water and Telephone	201.8	280.7	280.7	283.3	2.6	0.9%	283.3	-	-
Material, Goods and Supplies	1,106.6	1,157.4	1,152.2	1,161.2	9.0	0.8%	1,184.7	23.5	2.0%
Cost Recoveries	(11,981.0)	(12,665.5)	(12,935.5)	(14,400.8)	(1,465.3)	11.3%	(14,411.3)	(10.5)	0.1%
Transfers to Reserves	1,353.0	1,353.0	1,250.0	1,355.6	105.6	8.4%	1,530.6	175.0	12.9%
Contributions to Capital	7.0	7.0	7.0	26.4	19.4	277.1%	26.4	-	-
Total Gross Expenditure	**22,425.3**	**23,671.7**	**24,274.9**	**25,756.8**	**1,481.9**	**6.1%**	**26,940.6**	**1,183.8**	**4.6%**
Tax Support	**22,354.3**	**23,590.9**	**24,194.1**	**25,677.9**	**1,483.8**	**6.1%**	**26,863.0**	**1,185.1**	**4.6%**

2020 Actual Results:

In 2020, Corporate Support had $1,236.6 favourable variance from budget. There was $1,050.2 savings in staff compensation largely due to vacancies. Other significant savings include reduced advertising costs of $63.6, reduced staff training of $386.8, lower than expected rental charges of $148.2 and savings in office expenses of $101.0. These were offset by negative variances in computer expenses of $137.2 and reduced cost recovery of $668.2

Summary of 2022 - 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	248.00	270.70	22.70	274.70	4.00

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	24,194.1	25,677.9	
Revenue Changes:			
Other	1.9	1.3	3.2
Total Revenue Change	1.9	1.3	3.2
Expenditure Changes:			
Inflation & Transfer	(169.8)	397.9	228.1
Growth	1,473.7	785.9	2,259.6
COVID-19 Impacts	178.0	-	178.0
Service Level Changes	-	-	-
Total Expenditure Change	1,481.9	1,183.8	2,665.7
Total Change, Net	1,483.8	1,185.1	2,668.9
Total Budget	**25,677.9**	**26,863.0**	

2022 Changes

Growth:

Communications requires an additional $112.1(1.0 FTE) for a Communications Consultant to support Human Resources and $50.2 (0.5 FTE) for a Public Engagement Consultant supporting the Corporate Growth Plan. Information Technology increased staff compensation including $383.4 (3.0 FTE) for continued security enhancements, $169.4 (2.0 FTE) for mobile program administration and $236.0 (2.0 FTE) for Project Managers, all intended to address technological issues. A $125.0 increased support for technological capital enhancements is also included. Indigenous Initiatives growth-related staffing increases include $33.4 (0.5 FTE) for increased administrative staff supporting and $56.4 (0.5 FTE) for a Portfolio Management Specialist.

Supply Chain Management requires an additional 9.0 FTEs to centralize and optimize the City's procurement process. These positions will not have a mill rate impact as they will be paid through a cost recovery model and global procurement savings are expected as a result of the change in procurement methodology. Continuing with HR's prioritized transformational strategy, an increase of $111.3 (1.0 FTE) for a Talent Acquisition has been included. Increased cost recoveries of $21.3 partially offset the 2022 increases.

The Parks Department is undergoing a restructuring required to improve the strategic planning and operations of the Department, to better respond to growth of park space and citizen expectations. 1.7 FTEs have been added to the Parks Department for an Operations Manager (1.0 FTE, $137.7) and a Customer Service Support Manager (0.7 FTE, $70.4). These new positions are funded through operating savings identified under Environmental Health – Urban Biological Services and Urban Forestry Service Lines and Recreation & Culture – Parks Maintenance & Design Service Line. The improved response to the growth requirements of the department and other operational savings are expected outcomes with the implementation of the new structure.

Expenditure increases of $238.4 are due to the increased systems and support costs and licensing for the new automated permitting system and is an operating impact linked to P.02169: Urban Planning & Development Program Enhancements. Included is 1.5 FTEs required for revenue control and systems support functions. These costs are fully cost recovered from the non-mill rate programs that benefit from the new technology.

COVID-19 Expense Impact:
An increase of $178.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

Capital Contributions:
Information Technology increased the contribution to the IT – Systems Development Reserve by $125.0.

Other Significant Item(s):
An inflationary increase of $366.6 has been included for staff compensation based on collective agreements. Other increases include licenses & insurance costs of $70.9 and equipment rental costs of $63.6. These are offset by increased cost recoveries of $334.3 and reduced spending in equipment maintenance of $343.8. Savings of $27.4 from licensing on legacy systems was transferred to the Fusion Capital Project.

2023 Changes
Growth:
Continuing with HR's prioritized transformational strategy, an increase of $131.0 (1.0 FTE) for an Organizational Development Coordinator has been included. Communications requires $294.8 for a Media Relations Consultant (1.0 FTE), a Communications Consultant (1.0 FTE) and for an Administrative Coordinator (1.0 FTE)

Information Technology requires $341.5 for continued security enhancements and an increase of $10.0 is for software licensing of a new Grant Management System, identified as an operating impact under P2640 Grant Management System.

Other Significant Items(s):
Software licensing costs increase by $218.2, the allocation of corporate insurance has increased by $46.3, this is the second year of a two-year phase-in. Other inflationary increases of $16.7 are partially offset by a $5.2 increase in the cross charge to the non-mill rate service lines.

Capital Contributions:
The contribution to the Community Services Capital Reserve has increased by $50.0, required to provide sufficient reserve funds to address the Division's future capital needs including replacement of business systems. This increases the annual contribution to $133.4. Information Technology increases their contribution to the IT – Systems Development Reserve of $125.0.

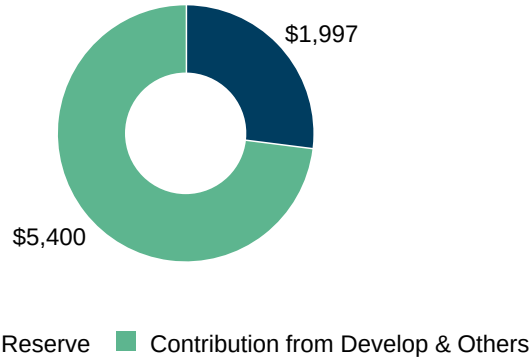
Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01083: Corporate Network Equipment Repl	711.0	521.0	657.0	657.0	657.0
P.02367: Voice Over Internet Protocol	-	-	-	350.0	-
P.02516: Develop Enterprise Management Strategies	50.0	240.0	124.0	124.0	124.0
P.02626: Talent Management Framework	50.0	50.0	50.0	50.0	50.0
P.02627: Event Venue Business Plan	2,700.0	2,700.0	-	-	-
P.10045: Cybersecurity Program	125.0	250.0	250.0	250.0	250.0
Total	**3,636.0**	**3,761.0**	**1,081.0**	**1,431.0**	**1,081.0**

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.02625: COS & U Of S Research Partnership	50.0	50.0	-	-	-
P.02627: Event Venue Business Plan	862.0	-	-	-	-
P.03000: Municipal Asset Management Program	-	-	50.0	50.0	50.0
P.10040: Mental Wellness Strategy	106.0	106.0	-	-	-
P.10041: Corporate Equity, Diversity & Inclusion	612.0	-	-	-	-
P.10042: Indigenous Initiatives	562.0	536.0	-	-	-
P.10043: Corporate Asset Management Capacity	140.0	140.0	-	-	-
P.10044: Workplace Sustain Strtgy & Buss Enablmnt	250.0	250.0	-	-	-
Total	**2,582.0**	**1,082.0**	**50.0**	**50.0**	**50.0**

The 2022-2023 Corporate Support Capital Investment includes $5,400.0 for the pursuit of a downtown entertainment district and Bus Rapid Transit system, $1,242.0 for replacement and upgrade of local area networks and corporate servers. Also included is $375.0 for the cyber security program, $290.0 for Enterprise Management Strategies and $100.0 for continued development of the talent Management Framework.

2022-2023 Capital Budget by Funding Source



Operating Budget Impacts of 2022/2023 Capital Projects

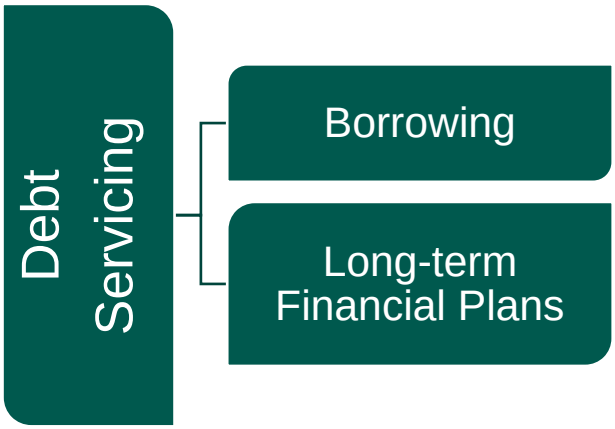
Project	2022	2023	2024	2025	2026
P.10040 Mental Wellness Strategy	-	-	105.9	-	-
P.10042 Indigenous Initiatives	-	-	400.0	-	-
Total	-	-	505.9	-	-

$105.9 is the annual operating costs (associated with P.10040) for this position should it be required to become permanent in 2024.

$400.0 is the future operating impact associated with P.10042 which would include staff, overhead, communications and engagement, planning and expertise.

Debt Servicing

Overview



The Debt Servicing service line provides for the operation of the Corporation's debt management practices. This service line provides for the management of reallocated Gas Tax Revenues related to debt servicing, the management of the City's Major Financial Plans for capital projects, as well as the interest and principle payments related to the Corporation's debenture issues.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Government Transfers	(2,180.0)	(2,188.5)	-	-	-	-	-	-	-
Total Revenues	**(2,180.0)**	**(2,188.5)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Transfers to Reserves	(14,359.6)	(14,359.6)	(14,485.7)	(14,486.0)	(0.3)	-	(14,486.0)	-	-
Transfers to Other Operating	(485.0)	(485.0)	(485.0)	(485.0)	-	-	(485.0)	-	-
Finance Charges	42,403.7	42,412.2	41,789.8	42,451.4	661.6	1.6%	42,451.4	-	-
Total Gross Expenditure	**27,559.1**	**27,567.6**	**26,819.1**	**27,480.4**	**661.3**	**2.5%**	**27,480.4**	**-**	**-**
Tax Support	**25,379.1**	**25,379.1**	**26,819.1**	**27,480.4**	**661.3**	**2.5%**	**27,480.4**	**-**	**-**

2020 Actual Results:
In 2020 Debt Servicing had no variance from budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	26,819.1	27,480.4	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	661.3	-	661.3
Growth	-	-	-
Service Level Changes	-	-	-
Total Expenditure Change	661.3	-	661.3
Total Change, Net	661.3	-	661.3
Total Budget	**27,480.4**	**27,480.4**	

2022 Changes

Other Significant Item(s):

$14.9 million in capital project down payments has been included in this service line in accordance with the City's Major Funding Plans (Major Transportation (BRT), Multi-Unit Recycling Operations, Civic Facilities and Enterprise Resource Planning – Fusion project) for future debt payments, capital contributions or operating impacts. This amount includes a transfer in of $661.3 to provide additional funding to the plans without the need for an increase to the mill rate.

Debt Servicing costs are $27.6 million, which consists of $11.9 million in interest payments and $15.7 million in principal payments.

2023 Changes

Other Significant Item(s):

$17.2 million in capital project down payments has been included in this service line in accordance with the City's Major Funding Plans (Major Transportation (BRT), Multi-Unit Recycling Operations, Civic Facilities and Enterprise Resource Planning - Fusion project) for future debt payments, capital contributions or operating impacts.

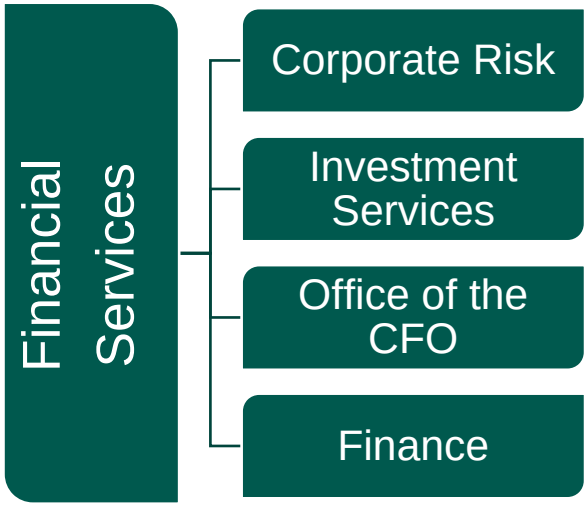
Debt Servicing costs are $25.2 million, which consists of $11.3 million in interest payments and $13.9 million in principal payments.

Summary of Capital Investments

There are no capital investments for Debt Servicing.

Financial Services

Overview



The financial stewardship of the Corporation is a critical function which includes the leadership and guidance on financial matters facing the Corporation including the civic investment function. This area includes the general management, leadership, and control for the Corporate Financial Services department's operations, including policy development, inquiries from the public, and City Council relations. The Corporation's risk management, investment and borrowing decisions, financial recording, planning, reporting and control, corporate budgeting, supplier payments, and employee payroll and benefits are key services provided.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	2,643.5	2,737.1	2,793.3	2,841.4	48.1	1.7%	2,843.3	1.9	0.1%
Contracted and General Services	297.7	292.3	285.3	104.3	(181.0)	(63.4%)	108.3	4.0	3.8%
Heating, Lighting, Power, Water and Telephone	10.6	11.5	11.5	11.5	-	-	11.5	-	-
Material, Goods and Supplies	34.8	40.8	40.8	40.8	-	-	44.8	4.0	9.8%
Cost Recoveries	(102.8)	(129.7)	(129.7)	(129.7)	-	-	(129.7)	-	-
Transfers to Reserves	424.8	424.8	398.8	400.0	1.2	0.3%	400.0	-	-
Contributions to Capital	21.0	21.0	21.0	19.8	(1.2)	(5.7%)	19.8	-	-
Total Gross Expenditure	**3,329.6**	**3,397.8**	**3,421.0**	**3,288.1**	**(132.9)**	**(3.9%)**	**3,298.0**	**9.9**	**0.3%**
Tax Support	**3,329.6**	**3,397.8**	**3,421.0**	**3,288.1**	**(132.9)**	**(3.9%)**	**3,298.0**	**9.9**	**0.3%**

2020 Actual Results:
In 2020, Financial Services had a $68.2 favorable variance due to savings in training, office expenses and salaries, offset by licensing costs and reduced cost recovery.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	23.10	23.10	-	23.10	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	3,421.0	3,288.1	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(149.9)	9.9	(140.0)
COVID-19 Impacts	17.0	-	17.0
Total Expenditure Change	(132.9)	9.9	(123.0)
Total Change, Net	(132.9)	9.9	(123.0)
Total Budget	**3,288.1**	**3,298.0**	

2022 Changes

Other Significant Item(s):

An inflationary increase of $48.1 has been include in staff compensation based on collective agreements.

Savings of $198.0 from licensing on legacy systems was transferred to Debt Servicing for an operating contribution to the Fusion Capital Project.

COVID-19 Impacts:

An increase of $17.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

2023 Changes

Other Significant Item(s):

An estimated inflationary increase of $9.9 has been included for payroll costs and increases to memberships and printing expenses.

Summary of Capital Investments

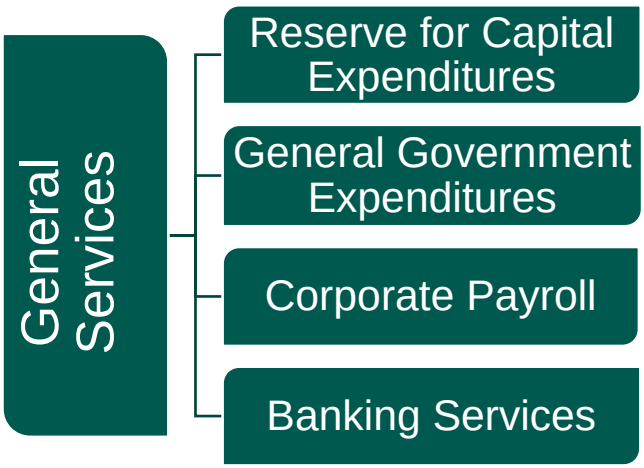
Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01829: Service Saskatoon - Systems	5,338.0	6,533.0	-	-	-
Total	**5,338.0**	**6,533.0**	**-**	**-**	**-**

The 2022-2023 Financial Services Capital Investment includes $5,338.0 in 2022 and $6,533.0 in 2023. Funding in both years is to continue implementation of the Fusion Project including Enterprise Asset Management and Human Capital Management modules.

2022-2023 Capital Budget by Funding Source

General Services

Overview



To provide for various provisions for revenues and expenditures related to the operation of the municipality but do not relate to specific programs. Examples of the revenues and expenditures include bank service costs, transfers to general reserves, administrative recoveries, corporate payroll expenditures, and working capital.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(8,758.9)	(9,454.6)	(9,454.6)	(9,157.2)	297.4	(3.1%)	(8,859.8)	297.4	(3.2%)
Total Revenues	**(8,758.9)**	**(9,454.6)**	**(9,454.6)**	**(9,157.2)**	**297.4**	**(3.1%)**	**(8,859.8)**	**297.4**	**(3.2%)**
Gross Expenses									
Other Expenses	1,733.4	(1,811.7)	(3,056.6)	(5,969.8)	(2,913.2)	95.3%	(4,690.8)	1,279.0	(21.4%)
Wages and Benefits	58,271.6	56,023.2	56,099.8	56,976.2	876.4	1.6%	57,382.6	406.4	0.7%
Contracted and General Services	915.5	1,325.2	1,466.8	1,363.6	(103.2)	(7.0%)	1,435.1	71.5	5.2%
Material, Goods and Supplies	-	30.0	30.0	31.0	1.0	3.3%	31.0	-	-
Donations, Grants and Subsidies	48.0	48.0	48.0	48.0	-	-	48.0	-	-
Cost Recoveries	(55,144.0)	(51,554.3)	(51,554.3)	(51,554.3)	-	-	(51,554.3)	-	-
Transfers to Reserves	3,368.4	3,368.4	3,459.9	2,807.4	(652.5)	(18.9%)	2,807.4	-	-
Finance Charges	1,238.4	1,261.1	1,119.6	1,119.6	-	-	1,119.6	-	-
Total Gross Expenditure	**10,431.4**	**8,689.9**	**7,613.2**	**4,821.7**	**(2,791.5)**	**(36.7%)**	**6,578.6**	**1,756.9**	**36.4%**
Tax Support	**1,672.5**	**(764.7)**	**(1,841.4)**	**(4,335.5)**	**(2,494.1)**	**135.4%**	**(2,281.2)**	**2,054.3**	**(47.4%)**

2020 Actual Results:
In 2020, General Services had a $2,437.2 unfavourable variance from lower than budgeted recovery amount from the Water and Wastewater Utilities and unbudgeted COVID-19 related expenditures. In addition, general payroll expenditures such as CPP, WCB and dental and medical premiums being higher than budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	1.00	1.00	1.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	(1,841.4)	(4,335.5)	
Revenue Changes:			
Other	297.4	297.4	594.8
Total Revenue Change	297.4	297.4	594.8
Expenditure Changes:			
Inflation & Transfer	478.2	1,756.9	2,235.1
Growth	(3,115.0)	-	(3,115.0)
COVID-19 Impacts	(154.7)	-	(154.7)
Service Level Changes	-	-	-
Total Expenditure Change	(2,791.5)	1,756.9	(1,034.6)
Total Change, Net	(2,494.1)	2,054.3	(439.8)
Total Budget	**(4,335.5)**	**(2,281.2)**	

2022 Changes

Revenue Change:

Administrative recoveries have decreased by $297.4 as part of a phased approach to bring recoveries from the Water and Wastewater Utilities into line with current recovery rates.

Growth:

The Growth Plan to Half a Million implementation (Capital Project 2541) is transitioning from a capital project to operating. The operating budget increases will be offset by a reduction in the transfer to the Reserve for Capital Expenditures in the amount of $811.0.

The Administration made a global expenditure reduction of $2,600.0 to keep the rate increase lower. This amount is not allocated to one area or service of the City and the Administration will be required to find global savings in all areas to offset this amount.

Other growth items relate to an increase of $290.0 for the National Day for Truth and Reconciliation statutory holiday, and $6.0 for additional banking services required for the new Fusion system.

COVID-19 Expense Impacts:

An increase of $158.5 in transfer to Reserves for Capital Expenditures restores the transfer to the 2020 level, reversing the temporary reduction that was put in place in 2021. This increase is offset by a $313.2 reduction in global expenditures brought on by the COVID-19 pandemic.

Other Significant Item(s):
An estimated inflationary increase of $400.0 has been included in staff compensation based on payroll tax remittance requirements.

An increase of $116.4 has been included for required certification, licensing and insurance requirements, offset by a reduction of $38.2 for a lease that is no longer required.

An Internal Auditor position (1.0 FTE) has been added under General Services. This position has no mill rate affect, as it will use the budget from Internal Audit Services that had previously been performed by external contractors.

2023 Changes
Revenue Change:
Administrative recoveries have decreased by $297.4 as part of a phased approach to bring recoveries from the Water and Wastewater Utilities into line with current recovery rates.

Other Significant Item(s):
An increase of $1,279.0 to restore 0.5% of the overall temporary global budget reduction from the 2021 Preliminary Corporate Business Plan and Budget.

An estimated inflationary increase of $403.2 has been included in staff compensation based on payroll tax remittance requirements.

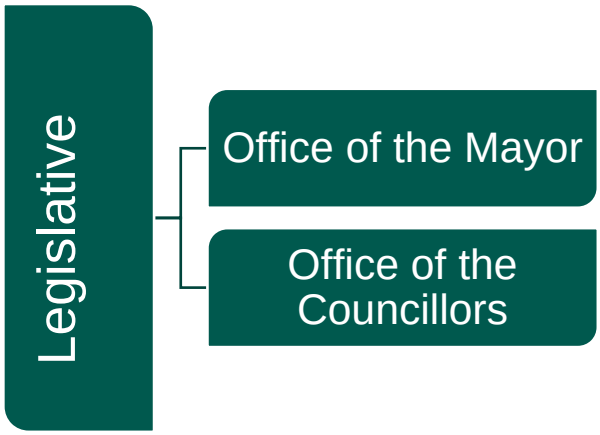
An increase of $74.7 has been included for required insurance requirements and increased bank fees.

Summary of Capital Investments

There are no capital investments for General Services.

Legislative

Overview



This service line provides for the operation of the Office of the Mayor and the Offices of the Councillors.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	1,244.2	1,294.5	1,313.0	1,333.5	20.5	1.6%	1,340.1	6.6	0.5%
Contracted and General Services	165.2	306.3	292.6	317.3	24.7	8.4%	320.2	2.9	0.9%
Heating, Lighting, Power, Water and Telephone	12.2	35.0	35.0	34.0	(1.0)	(2.9%)	34.0	-	-
Material, Goods and Supplies	56.7	143.9	73.7	136.2	62.5	84.8%	136.2	-	-
Transfers to Reserves	1.2	10.0	10.0	10.0	-	-	10.0	-	-
Total Gross Expenditure	**1,479.5**	**1,789.7**	**1,724.3**	**1,831.0**	**106.7**	**6.2%**	**1,840.5**	**9.5**	**0.5%**
Tax Support	**1,479.5**	**1,789.7**	**1,724.3**	**1,831.0**	**106.7**	**6.2%**	**1,840.5**	**9.5**	**0.5%**

2020 Actual Results:
2020 resulted in a $310.2 positive variance from budget. This favourable variance was due to less expenditures being incurred do to COVID-19 restrictions by the Mayor and City Councilors than originally budgeted for.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	4.00	4.00	-	4.00	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	1,724.3	1,831.0	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	31.7	9.5	41.2
COVID-19 Impacts	75.0	-	75.0
Total Expenditure Change	106.7	9.5	116.2
Total Change, Net	106.7	9.5	116.2
Total Budget	**1,831.0**	**1,840.5**	

2022 Changes
COVID-19 Expense Impact:
A total of $75.0 was added back for COVID-19 related decreases from 2021.

Other Significant Item(s):
The remainder of the increase is mainly due to salary increases.

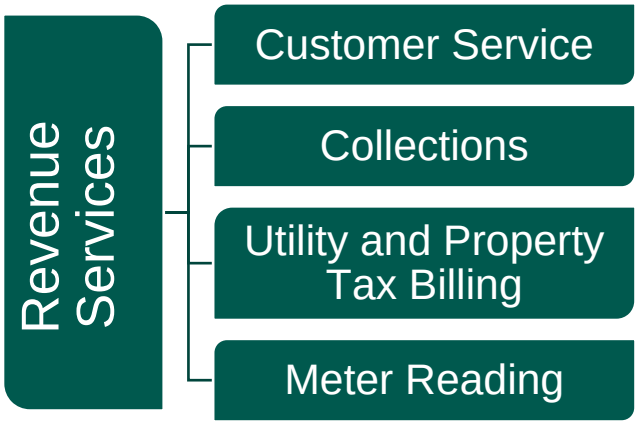
2023 Changes
There are no significant changes for the Legislative service line.

Summary of Capital Investments

There are no capital investments for Legislative.

Revenue Services

Overview



Revenue Services is responsible for the meter reading, billing, customer service, and collection functions for civic utility services. This service line is also responsible for collection and customer inquiries for property taxes, parking tickets, and other accounts receivable; the control and disbursement of all corporate funds. Further responsibilities include the administration of the General Licensing Bylaw regulation.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(44.2)	(42.0)	(42.0)	(42.0)	-	-	(42.0)	-	-
User Fees	-	-	-	-	-	-	-	-	-
Total Revenues	**(44.2)**	**(42.0)**	**(42.0)**	**(42.0)**	**-**	**-**	**(42.0)**	**-**	**-**
Gross Expenses									
Wages and Benefits	5,212.3	5,807.3	5,923.3	5,910.4	(12.9)	(0.2%)	5,914.8	4.4	0.1%
Contracted and General Services	2,993.0	3,284.0	3,315.7	2,930.2	(385.5)	(11.6%)	2,940.2	10.0	0.3%
Heating, Lighting, Power, Water and Telephone	46.4	72.3	72.3	61.2	(11.1)	(15.4%)	61.2	-	-
Material, Goods and Supplies	304.0	404.1	404.1	862.4	458.3	113.4%	867.8	5.4	0.6%
Donations, Grants and Subsidies	42.1	42.0	42.0	42.0	-	-	42.0	-	-
Cost Recoveries	(6,499.6)	(7,218.9)	(7,341.9)	(7,303.5)	38.4	(0.5%)	(7,322.9)	(19.4)	0.3%
Total Gross Expenditure	**2,098.2**	**2,390.8**	**2,415.5**	**2,502.7**	**87.2**	**3.6%**	**2,503.1**	**0.4**	**-**
Tax Support	**2,054.0**	**2,348.8**	**2,373.5**	**2,460.7**	**87.2**	**3.7%**	**2,461.1**	**0.4**	**-**

2020 Actual Results:
In 2020, Revenue Services had a $294.8 favourable variance from budget due to staff vacancies.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	72.50	71.50	(1.00)	71.50	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	2,373.5	2,460.7	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	69.2	0.4	69.6
Growth	-	-	-
COVID-19 Impacts	18.0	-	18.0
Service Level Changes	-	-	-
Total Expenditure Change	87.2	0.4	87.6
Total Change, Net	87.2	0.4	87.6
Total Budget	**2,460.7**	**2,461.1**	

2022 Changes

Other Significant Item(s):

Revenue Services transferred 1.0 FTE and the associated costs of $148.8 to the Assessment & Taxation Service Line to better align the work functions.

An estimated inflationary increase of $128.6 has been included in staff compensation based on collective agreements.

Additional maintenance costs of $46.0 for the IVR system was required and $25.0 for IT charges related to the CIS system. Cost recovery has been adjusted by $38.4 to adjust for the transfer of costs to correct categories.

COVID-19 Expense Impact:

An increase of $18.0 in training restores the training budget to the 2020 level, reversing the temporary reduction that was put in place in 2021.

2023 Changes

Other Significant Item(s):

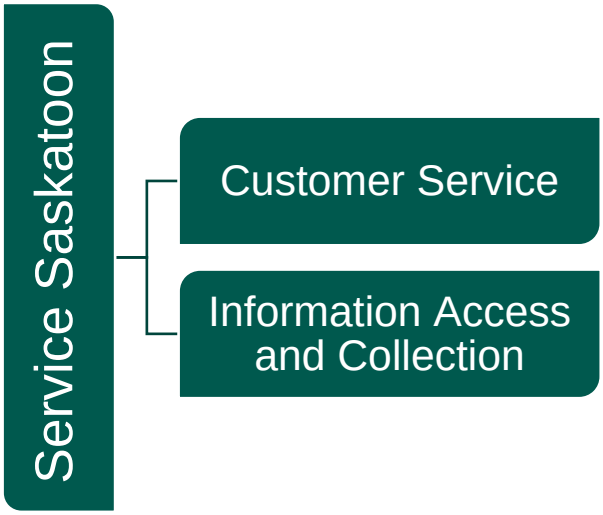
An increase is required for IT related charges for the CIS system of $6.3 and an inflationary increase of $9.1 for office and other supplies. An increase in cost recovery of $19.4 from utility services and animal services is included that partially offset some of the cost increases.

Summary of Capital Investments

There are no capital investments for Revenue Services.

Service Saskatoon

Overview



Service Saskatoon is a coordinated approach to delivering services that will help citizens connect to answers and information – quickly, simply and seamlessly.

The model of citizen service is built upon four key pillars:
1) Citizen Input – A Citizen First approach to the design and delivery of services;
2) Staffing – Ensure dedicated customer service staff are trained, equipped and ready to respond;
3) Systems – Citizens will have easy access to information including the ability to request services and track the progress from start to finish; and
4) Standards – Commitment to deliver quality and consistent service to every citizen, every time.

Service Levels

Service	Sub-Service	Service Levels		
		2021	2022	2023
Customer Service	Customer Care Centre	24/7 customer support through phone and email channels.		
	Customer Care Kiosk (Lobby City Hall)	In person customer support and social media responses Monday - Friday 8-5		
	Service Ambassadors Training	Culture of Service Level 1 - 1 day workshop, Culture of Service Level II - 1 day workshop, Creating an Exceptional Customer Service Team - half-day workshop, Customized Customer Service Training - 2 to 3 hour workshop		
	Councillor Inquires	Corporate support for Council and Mayor's office inquirys. Direct emails from Mayor and Council or citizen generated via web forms. Mon-Fri 8-5		
	Website - saskatoon.ca	24/7 access to online services and program information		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gross Expenses									
Wages and Benefits	740.4	623.7	650.3	774.5	124.2	19.1%	775.0	0.5	0.1%
Contracted and General Services	49.0	21.4	17.4	51.4	34.0	195.4%	51.4	-	-
Heating, Lighting, Power, Water and Telephone	1.3	0.4	0.4	0.4	-	-	0.4	-	-
Material, Goods and Supplies	4.1	7.5	7.5	7.5	-	-	7.5	-	-
Cost Recoveries	(115.9)	(145.9)	(146.8)	(46.8)	100.0	(68.1%)	(46.8)	-	-
Transfers to Reserves	200.0	200.0	200.0	200.0	-	-	200.0	-	-
Total Gross Expenditure	**878.9**	**707.1**	**728.8**	**987.0**	**258.2**	**35.4%**	**987.5**	**0.5**	**0.1%**
Tax Support	**878.9**	**707.1**	**728.8**	**987.0**	**258.2**	**35.4%**	**987.5**	**0.5**	**0.1%**

2020 Actual Results:
In 2020, Service Saskatoon had a $171.8 unfavorable variance from budget. This was the result of increased salary expenses of $116.7 related to overtime and temporary positions required to support the customer care centre and $41.0 for the Hosted Call Centre.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	6.20	7.20	1.00	7.20	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	728.8	987.0	
Revenue Changes:			
Other	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	6.9	0.5	7.4
Growth	247.3	-	247.3
COVID-19 Impacts	4.0	-	4.0
Total Expenditure Change	258.2	0.5	258.7
Total Change, Net	258.2	0.5	258.7
Total Budget	**987.0**	**987.5**	

2022 Changes

COVID-19 Expense Impact:

Costs removed from the 2021 budget due to the Pandemic and added back into the 2022 budget include training of $4.0.

Growth:

An increase of $117.3 for staff compensation costs that included the addition of a Customer Service Manager (1.0 FTE) that will manage the daily operations of the 24/7 Customer Care Centre. Other increases include $30.0 to support the licensing cost of the Hosted Contact Centre and $100.0 due to a reduction in internal cost recovery charges.

2023 Changes

There are no significant 2023 operating changes in Service Saskatoon.

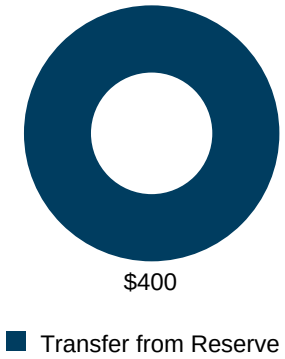
Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01364: Corporate Network Equipment Repl	200.0	200.0	200.0	200.0	200.0
Total	**200.0**	**200.0**	**200.0**	**200.0**	**200.0**

The 2022-2023 Service Saskatoon capital investments includes one funded project totaling $200.0 in 2022 and $200.0 in 2023.

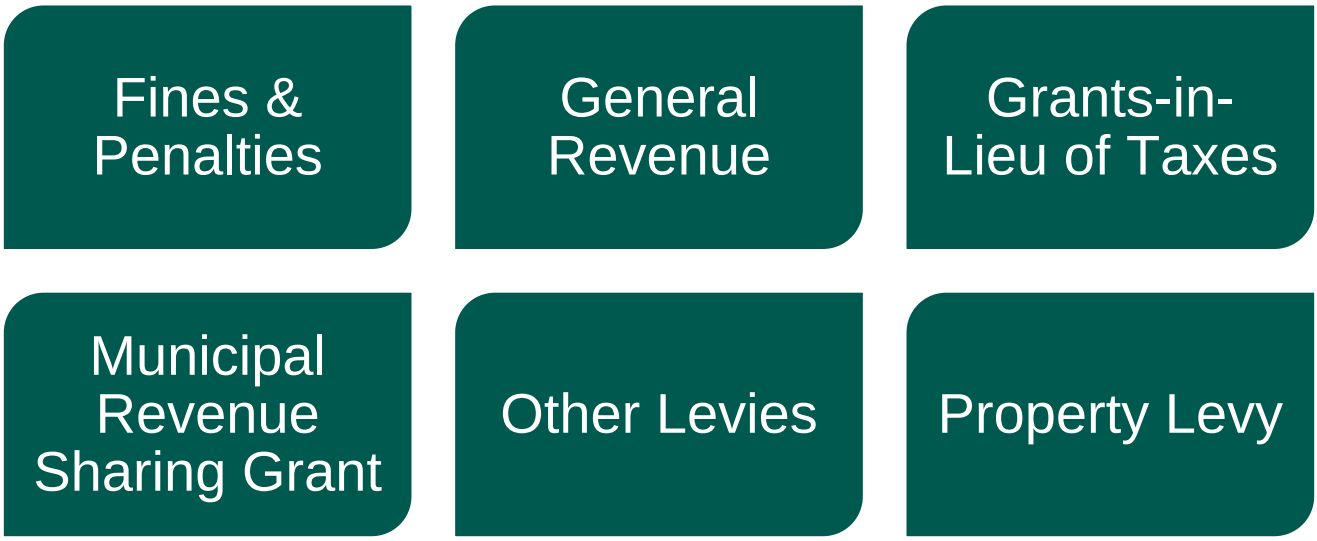
P1364 Service Saskatoon Capital Investment includes $400.0 to support the corporate strategy of providing citizens with responsive and reliable services through the implementation of a Customer Relationship Management (CRM) system.

2022-2023 Capital Budget by Funding Source



TAXATION AND GENERAL REVENUES

The Taxation and General Revenues Business Line is a collection of various taxation related services. The Figure below provides an illustration of the services contained under this Business Line:



Overview

The property levy is the amount required from property taxes to balance the operating budget. The operating budget changes on an annual basis due to service level changes, growth impacts and inflation, among other variables.

The Preliminary 2022 budget includes expenditure increases of $19.34 million (3.54%) and an operating revenue increase of $9.63 million (1.76%), creating a funding gap of $9.71 million. In order to balance the operating budget and reduce the funding gap to zero, an increase of 3.64% has been included in the Preliminary budget.

The Preliminary 2023 budget includes expenditure increases of $15.30 million (2.70%) and an operating revenue increase of $6.52 million (1.15%), creating a funding gap of $8.78 million. In order to balance the operating budget and reduce the funding gap to zero, an increase of 3.14% has been included in the Preliminary budget.

The 2022/2023 multi-year-budget process was as follows:
As presented to the Governance and Priorities Committee (Committee) from June through October, the estimated property tax increase required to maintain current service levels was originally calculated at 5.96% for 2022 and 5.42% for 2023, which included a phased-in municipal property tax contribution for the Waste Handling program, to establish a city-wide organics program and Bus Rapid Transit. Administration originally presented Committee with three options:

Target a base case scenario Municipal Property Tax increase of 5.96% and 5.42% for 2022 and 2023 respectively, Target a Municipal Property Tax increase of Less than the 5.96% and 5.42% base case; or Target a Municipal Property Tax Higher than the 5.96% and 5.42% base case.

Committee resolved that additional special Budget Review meetings would be arranged to perform a deeper review of the proposed property tax increase. These meetings took place in August and October 2021 and further information will also be presented at budget deliberations. The Administration included refinements to the numbers including the addition of the curbside organics and black cart garbage utility program which was approved in October 2021, and the removal of the phase-in for the Bus Rapid Transit which resulted in the adjusted property tax increase of 3.64% and 3.14% respectively for 2022 and 2023.

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan. The Taxation and General Revenues Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
ASSET & FINANCIAL SUSTAINABILITY Saskatoon invests in what matters.
Priority
Civic Assets Civic assets are well-managed and well maintained – meeting the needs of staff and the public and reflecting the pride and priorities of a modern city.
Strategic Goal
ECONOMIC DIVERSITY & PROSPERITY A thriving, diverse local economy

Priority
Economic Development
As the biggest city in a resource-based province, we are aware of the vulnerabilities we face with fluctuations in commodity prices and how those can impact business investment in our city. As resource-based economies undergo a transition, diversifying Saskatoon's economy is key to long-term economic success and to building resiliency in times of economic shock.
To enhance this position, City Council will work with business organizations, post-secondary institutions, Indigenous organizations, and all orders of government to support investments that generate long-term economic opportunities for everyone.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	82%	N/A*	N/A*	N/A	Neutral
Annual Municipal Property Tax Increase	≤ Municipal Price Index	3.79%	4.40%	3.70%	Decline	Neutral

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Inability to adequately diversify revenue sources	• User fees are reviewed and updated by departments on a regular basis • Additional revenue opportunities are regularly monitored and pursued • Mechanisms other municipalities are using to address this risk are researched and monitored	• Establish a schedule to ensure user fees are reviewed on a regular basis • Enhance ability to track the financial impact of decisions, new policies, policy changes, etc. to ensure they are incorporated into the operating budget • Review exceptions and waivers to ensure they continue to be relevant • Pursue amendments to the	Moderate	Moderate

		investment policy to permit more diversified investments		
Failure to remedy inherent budgetary deficiencies/ inaccuracies	• The areas in which inherent issues exist have been identified • A plan to phase in corrections has been developed • Variances are monitored on a regular basis • Contingencies are used as needed to help minimize the impact	• No additional actions are planned at this time	Moderate	Moderate
Inability to respond to an unexpected and significant revenue shortfall/over-expenditure	• Stabilization reserves are in place • Ability to decrease or avoid certain expenditures to minimize the impact • Ability to reallocate unrestricted funding for operational purposes	• Explore ways to improve flexibility regarding the use of reserve funds	Moderate	Low

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Fines and Penalties	(7,763.8)	(14,521.7)	(12,413.1)	(13,483.7)	(1,070.6)	8.6%	(14,521.7)	(1,038.0)	7.7%
General Revenue	(86,877.5)	(67,869.0)	(87,772.1)	(83,116.1)	4,656.0	(5.3%)	(80,341.6)	2,774.5	(3.3%)
Grants in Lieu of Taxes	(43,698.2)	(44,166.1)	(44,100.6)	(44,774.4)	(673.8)	1.5%	(45,423.1)	(648.7)	1.4%
Municipal Revenue Sharing Grant	(49,851.7)	(49,829.0)	(50,159.9)	(47,037.2)	3,122.7	(6.2%)	(48,018.3)	(981.1)	2.1%
Other Levies	(3,119.4)	(2,832.5)	(3,056.5)	(3,454.7)	(398.2)	13.0%	(3,493.9)	(39.2)	1.1%
Property Levy	(255,641.0)	(256,449.3)	(265,344.7)	(278,578.3)	(13,233.6)	5.0%	(290,807.0)	(12,228.7)	4.4%
Total Revenues	**(446,951.7)**	**(435,667.6)**	**(462,846.9)**	**(470,444.4)**	**(7,597.5)**	**1.6%**	**(482,605.6)**	**(12,161.2)**	**2.6%**
Gross Expenses									
Fines and Penalties	3,883.2	5,983.5	5,983.5	5,983.5	-	-	5,983.5	-	-
General Revenue	17,715.1	(1,895.2)	(1,587.7)	(2,167.5)	(579.8)	36.5%	(1,567.7)	599.8	(27.7%)
Grants in Lieu of Taxes	-	-	-	-	-	-	-	-	-
Municipal Revenue Sharing Grant	-	-	-	-	-	-	-	-	-
Other Levies	746.6	425.9	443.9	733.3	289.4	65.2%	766.8	33.5	4.6%
Property Levy	648.2	665.0	665.0	665.0	-	-	665.0	-	-
Total Gross Expenses	**22,993.1**	**5,179.2**	**5,504.7**	**5,214.3**	**(290.4)**	**(5.3%)**	**5,847.6**	**633.3**	**12.1%**
Tax Support	**(423,958.6)**	**(430,488.4)**	**(457,342.2)**	**(465,230.1)**	**(7,887.9)**	**1.7%**	**(476,758.0)**	**(11,527.9)**	**2.5%**

Taxation and General Revenues

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

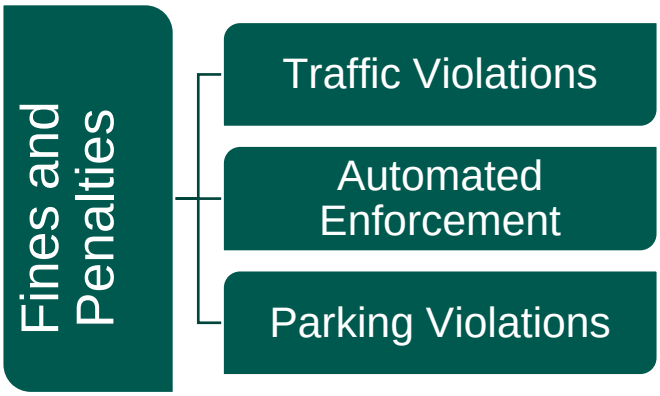
Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	(457,342.2)	(465,230.1)	
Revenue Changes:			
COVID-19 Impacts	5,766.5	1,804.4	7,570.9
Other	(13,364.0)	(13,965.6)	(27,329.6)
Total Revenue Change	(7,597.5)	(12,161.2)	(19,758.7)
Expenditure Changes:			
Inflation & Transfer	289.4	33.5	322.9
Growth	(650.0)	650.0	-
COVID-19 Impacts	70.2	(50.2)	20.0
Service Level Changes	-	-	-
Total Expenditure Change	(290.4)	633.3	342.9
Total Budget	**(465,230.1)**	**(476,758.0)**	

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
Total	-	-	-	-	-

Fines and Penalties

Overview



Fines and penalties resulting from violations of Federal, and Provincial traffic laws as well as many City bylaws are distributed to the City for those fines collected for infractions within the City of Saskatoon. These are strategic deterrents to curtail and eliminate violations that are aimed at the protection of citizens and visitors to the City.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(7,763.8)	(14,521.7)	(12,413.1)	(13,483.7)	(1,070.6)	8.6%	(14,521.7)	(1,038.0)	7.7%
Total Revenues	**(7,763.8)**	**(14,521.7)**	**(12,413.1)**	**(13,483.7)**	**(1,070.6)**	**8.6%**	**(14,521.7)**	**(1,038.0)**	**7.7%**
Gross Expenses									
Other Expenses	1,876.1	1,200.0	1,200.0	1,200.0	-	-	1,200.0	-	-
Contracted and General Services	1,419.4	3,584.2	3,584.2	3,584.2	-	-	3,584.2	-	-
Heating, Lighting, Power, Water and Telephone	0.3	0.3	0.3	0.3	-	-	0.3	-	-
Transfers to Reserves	553.6	1,199.0	1,199.0	1,199.0	-	-	1,199.0	-	-
Finance Charges	33.7	-	-	-	-	-	-	-	-
Total Gross Expenditure	**3,883.2**	**5,983.5**	**5,983.5**	**5,983.5**	**-**	**-**	**5,983.5**	**-**	**-**
Tax Support	**(3,880.6)**	**(8,538.2)**	**(6,429.6)**	**(7,500.2)**	**(1,070.6)**	**16.7%**	**(8,538.2)**	**(1,038.0)**	**13.8%**

2020 Actual Results:

2020 resulted in a $4.7 million negative variance from budget largely due to following; $2.2 million revenue shortfall for Parking Ticket Violations due to lower parking volumes because of COVID-19, $1.8 million shortfall in Traffic Violations due to Officers moving from traffic duty to Patrol to deal with COVID-19 related public safety for approximately 6 months (resulting in less tickets issued), and $0.5 million shortfall in Red Light Cameras as Red Light Cameras were not operational from January 2020 until mid August 2020.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	(6,429.6)	(7,500.2)	
Revenue Changes:			
COVID-19 Impacts	(1,070.6)	(1,038.0)	(2,108.6)
Other	-	-	-
Total Revenue Change	(1,070.6)	(1,038.0)	(2,108.6)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
Total Change, Net	(1,070.6)	(1,038.0)	(2,108.6)
Total Budget	**(7,500.2)**	**(8,538.2)**	

2022 Changes

COVID-19 Revenue Impacts:

A COVID-19 revenue impact of $1.1 million has been included for revenues previously reduced in the 2021 budget due to pandemic losses.

2023 Changes

COVID-19 Revenue Impacts:

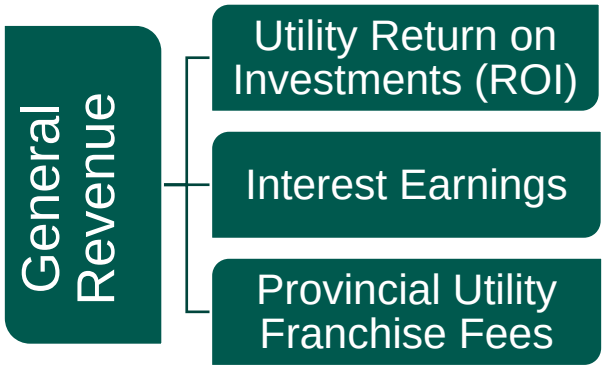
A COVID-19 revenue impact of $1.0 million has been included for revenues previously reduced in the 2021 budget due to pandemic losses.

Summary of Capital Investments

There are no capital investments for Fine and Penalties.

General Revenues

Overview



To provide for various provisions for revenues that relate to the operation of the municipality but do not relate to specific program.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(36,159.9)	(36,575.9)	(36,274.0)	(36,557.4)	(283.4)	0.8%	(36,654.0)	(96.6)	0.3%
Franchise Fees	(18,521.3)	(19,126.3)	(19,409.6)	(20,783.4)	(1,373.8)	7.1%	(21,391.9)	(608.5)	2.9%
Grants in lieu of Taxes	(112.2)	-	-	-	-	-	-	-	-
Government Transfers	(19,201.8)	(211.0)	(19,563.5)	(14,361.9)	5,201.6	(26.6%)	(10,538.4)	3,823.5	(26.6%)
User Fees	-	-	-	-	-	-	-	-	(100.0%)
Investment Income	(12,882.3)	(11,955.8)	(12,525.0)	(11,413.4)	1,111.6	(8.9%)	(11,757.3)	(343.9)	3.0%
Total Revenues	**(86,877.5)**	**(67,869.0)**	**(87,772.1)**	**(83,116.1)**	**4,656.0**	**(5.3%)**	**(80,341.6)**	**2,774.5**	**(3.3%)**
Gross Expenses									
Contracted and General Services	321.1	-	-	-	-	-	-	-	-
Transfers to Reserves	18,802.5	(250.0)	(100.0)	(750.0)	(650.0)	650.0%	(100.0)	650.0	(86.7%)
Transfers to Other Operating	(1,918.6)	(2,032.7)	(1,875.2)	(1,805.0)	70.2	(3.7%)	(1,855.2)	(50.2)	2.8%
Finance Charges	510.1	387.5	387.5	387.5	-	-	387.5	-	-
Total Gross Expenditure	**17,715.1**	**(1,895.2)**	**(1,587.7)**	**(2,167.5)**	**(579.8)**	**36.5%**	**(1,567.7)**	**599.8**	**(27.7%)**
Tax Support	**(69,162.4)**	**(69,764.2)**	**(89,359.8)**	**(85,283.6)**	**4,076.2**	**(4.6%)**	**(81,909.3)**	**3,374.3**	**(4.0%)**

2020 Actual Results:
2020 resulted in an overall $602.0 unfavorable variance from budget. This variance was largely related to $300.0 in lower ROI received from the Water and WasteWater Utilities due to a formula change; $490.0 in lower Franchise Fees from provincial crowns (a SaskEnergy shortfall offset by a SaskPower surplus); and $110.0 in lower land surplus contributions due to a reduction in parking lot revenues. These were slightly offset by other marginal increases making up the overall unfavorable variance.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	(89,359.8)	(85,283.6)	
Revenue Changes:			
COVID-19 Impacts	4,435.6	3,823.5	8,259.1
Other	220.4	(1,049.0)	(828.6)
Total Revenue Change	4,656.0	2,774.5	7,430.5
Expenditure Changes:			
Inflation & Transfer	-	-	-
Growth	(650.0)	650.0	-
COVID-19 Impacts	70.2	(50.2)	20.0
Total Expenditure Change	(579.8)	599.8	20.0
Total Change, Net	4,076.2	3,374.3	7,450.5
Total Budget	**(85,283.6)**	**(81,909.3)**	

2022 Changes
COVID-19 Revenue Impacts:
Return on investment (ROI) has increased $146.0 for the 2022 budget year to account for the 2021 COVID-19 impact.

An increase of $625.0 for Provincial Utility Franchise Fees (Sask. Power and Sask. Energy) was made to account for the 2021 COVID-19 impact.

Government Transfers have been decreased by $19,052.5 due to the reversal of Federal Safe Restart funding received for COVID-19 in 2021. Additional revenue to cover the 2022 COVID-19 impact of $13,845.9 was added from reallocated Investing in Canada Program (ICIP) funding.

Other Revenue Impacts:
Return on investment (ROI) has increased $348.6 for the 2022 budget year ($195.1 from the Water utility and $153.5 from the Wastewater Utility).

An overall increase of $748.8 for Provincial Utility Franchise Fees (Sask. Power and Sask. Energy) based on anticipated rate increases.

Interest Earnings Revenue has been decreased in 2022 by $1,111.6 based on expected lower bond yields.

Growth:
Interest Earnings Expenditures includes an increased transfer from stabilization reserve in 2022 by $650.0 partially offsetting the revenue decrease.

Other Significant Item(s):
The Land Development surplus has decreased by $27.8 in 2022 due to an increased amount of land sold.

2023 Changes
COVID-19 Revenue Impacts:
Government Transfers have been decreased by $13,845.9 due to the reversal of reallocated ICIP funding for COVID-19 in 2022. Additional revenue to cover the 2023 COVID-19 impact of $10,022.4 million was added from reallocated ICIP funding.

Other Revenue Impacts:

Return on investment (ROI) has increased $96.6 for the 2023 budget year ($366.0 increase from the Water Utility, $230.6 increase from the Wastewater Utility and $500.0 decrease from Saskatoon Light & Power).

An overall increase of $608.5 for Provincial Utility Franchise Fees (Sask. Power and Sask. Energy) based on anticipated rate increases.

Interest Earnings Revenue has been increased in 2023 by $343.9 based on expected recovery of bond yields.

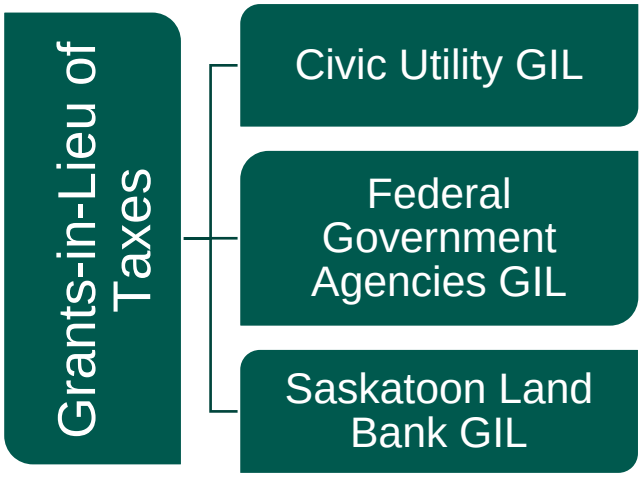
Growth:
Interest Earnings Expenditures includes a decreased transfer from stabilization reserve in 2023 by $650.0 partially offsetting the revenue increase.

Summary of Capital Investments

There are no capital investments for General Revenues.

Grants-in-Lieu of Taxes

Overview



Grants-in-lieu (GIL) of taxation are received from Federal and Provincial governments for properties they own but are exempt from taxation. These grants are equivalent to the property taxes calculated on these properties and application is made to the governments to pay this amount. In addition, the most significant portion of GIL of taxation comes from civic utilities such as Saskatoon Light & Power, Water and Wastewater. Civic utilities are treated like utility corporations that would pay taxes for using property, both above and below the surface, to conduct its business.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Grants in lieu of Taxes	(43,698.2)	(44,166.1)	(44,100.6)	(44,774.4)	(673.8)	1.5%	(45,423.1)	(648.7)	1.4%
Total Revenues	**(43,698.2)**	**(44,166.1)**	**(44,100.6)**	**(44,774.4)**	**(673.8)**	**1.5%**	**(45,423.1)**	**(648.7)**	**1.4%**
Gross Expenses									
Total Gross Expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Tax Support	**(43,698.2)**	**(44,166.1)**	**(44,100.6)**	**(44,774.4)**	**(673.8)**	**1.5%**	**(45,423.1)**	**(648.7)**	**1.4%**

2020 Actual Results:
2020 resulted in a $467.9 negative variance from budget due to lower revenue received from federal government agencies and civic utilities grants-in-lieu.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	(44,100.6)	(44,774.4)	
Revenue Changes:			
COVID-19 Impacts	(721.2)	-	(721.2)
Other	47.4	(648.7)	(601.3)
Total Revenue Change	(673.8)	(648.7)	(1,322.5)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
Total Change, Net	(673.8)	(648.7)	(1,322.5)
Total Budget	**(44,774.4)**	**(45,423.1)**	

2022 Changes

Revenue Change:

A total of $673.8 has been added to the 2022 budget. Civic Utilities increased by $169.3 from the Water Utility, $440.6 from SL&P, $91.7 from Waste Water, and the Land Bank GIL decreased by $27.8 due to lower land inventory.

2023 Changes

Revenue Change:

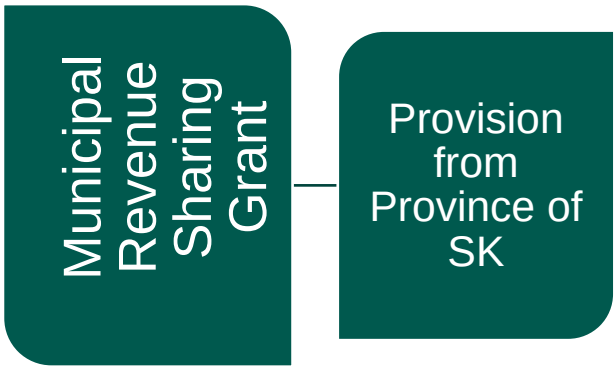
A total of $648.7 has been added to the 2023 budget. Federal and Provincial GIL of taxation increased by $240.5 based on the 2021 calculated mill-rate increase and increase in real property GIL. Civic Utilities increased by $279.5 from the Water Utility, $217.3 from SL&P, $138.7 from Waste Water, and a $227.3 decrease from the land bank GIL due to lower land inventory.

Summary of Capital Investments

There are no capital investments for Grants-in-Lieu of Taxes.

Municipal Revenue Sharing Grant

Overview



To provide for the provision of the Municipal Revenue Sharing Grant revenue that relates to the operation of the municipality but do not relate to specific programs.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Government Transfers	(49,851.7)	(49,829.0)	(50,159.9)	(47,037.2)	3,122.7	(6.2%)	(48,018.3)	(981.1)	2.1%
Total Revenues	**(49,851.7)**	**(49,829.0)**	**(50,159.9)**	**(47,037.2)**	**3,122.7**	**(6.2%)**	**(48,018.3)**	**(981.1)**	**2.1%**
Gross Expenses									
Total Gross Expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Tax Support	**(49,851.7)**	**(49,829.0)**	**(50,159.9)**	**(47,037.2)**	**3,122.7**	**(6.2%)**	**(48,018.3)**	**(981.1)**	**2.1%**

2020 Actual Results:
In 2020 the Municipal Revenue Sharing Grant had no significant variance from budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	(50,159.9)	(47,037.2)	
Revenue Changes:			
COVID-19 Impacts	3,122.7	(981.1)	2,141.6
Other	-	-	-
Total Revenue Change	3,122.7	(981.1)	2,141.6
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
Total Change, Net	3,122.7	(981.1)	2,141.6
Total Budget	**(47,037.2)**	**(48,018.3)**	

2022 Changes

Revenue Change:

A decrease of $3,122.7 has been included based on an anticipated lowering of the PST revenues to be received from the Province of Saskatchewan in 2022.

2023 Changes

Revenue Change:

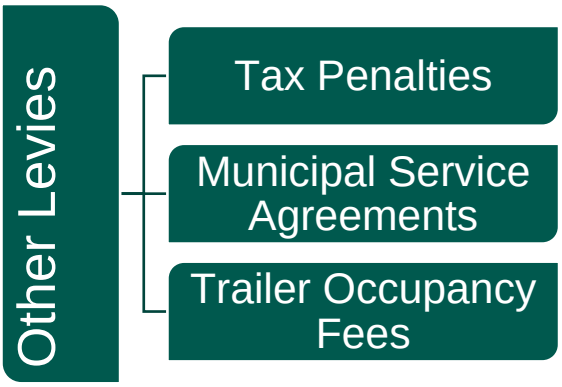
An increase of $981.1 has been added based on anticipated PST revenues to be received from the Province of Saskatchewan in 2023.

Summary of Capital Investments

There are no capital investments for Municipal Revenue Sharing Grant.

Other Levies

Overview



Other levies include Trailer Occupancy Fees, Municipal Service Agreements with First Nation Reserves within city limits, Amusement Tax, Revenue from Property Tax Penalties and Commissions. An amount is also transferred to the River Landing program for property taxes levied in the River Landing area as part of the on-going funding arrangement for the program. Amusement tax is levied only on the Prairieland Exhibition which is returned to the Exhibition in the form of a grant for capital improvements.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(2,232.9)	(2,150.0)	(2,350.0)	(2,500.0)	(150.0)	6.4%	(2,500.0)	-	-
Taxation	(886.5)	(682.5)	(706.5)	(954.7)	(248.2)	35.1%	(993.9)	(39.2)	4.1%
Total Revenues	**(3,119.4)**	**(2,832.5)**	**(3,056.5)**	**(3,454.7)**	**(398.2)**	**13.0%**	**(3,493.9)**	**(39.2)**	**1.1%**
Gross Expenses									
Contracted and General Services	-	3.6	3.6	3.6	-	-	3.6	-	-
Transfers to Other Operating	746.6	422.3	440.3	729.7	289.4	65.7%	763.2	33.5	4.6%
Total Gross Expenditure	**746.6**	**425.9**	**443.9**	**733.3**	**289.4**	**65.2%**	**766.8**	**33.5**	**4.6%**
Tax Support	**(2,372.8)**	**(2,406.6)**	**(2,612.6)**	**(2,721.4)**	**(108.8)**	**4.2%**	**(2,727.1)**	**(5.7)**	**0.2%**

2020 Actual Results:
In 2020 Other Levies had no significant variance from budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	(2,612.6)	(2,721.4)	
Revenue Changes:			
Other	(398.2)	(39.2)	(437.4)
Total Revenue Change	(398.2)	(39.2)	(437.4)
Expenditure Changes:			
Inflation & Transfer	289.4	33.5	322.9
Total Expenditure Change	289.4	33.5	322.9
Total Change, Net	(108.8)	(5.7)	(114.5)
Total Budget	**(2,721.4)**	**(2,727.1)**	

2022 Changes

Other Revenue Impacts:

An increase in revenue of $398.2 includes $248.2 for municipal services agreements with the Muskeg Lake, One Arrow and the Yellow Quill urban reserves based on the estimated property tax growth increase; and $150.0 for increases to property tax penalties based on trend analysis.

Other Significant Item(s):

An increase in expenditures of $289.4 has been added in 2022 based on the estimated tax property tax increase relating to the River Landing taxation levies being recovered in/transferred to River Landing.

2023 Changes

Other Revenue Impacts:

An increase of $39.2 has been added due to growth in property tax penalties for municipal service agreements with the Muskeg Lake, One Arrow and the Yellow Quill urban reserves.

Other Significant Item(s):

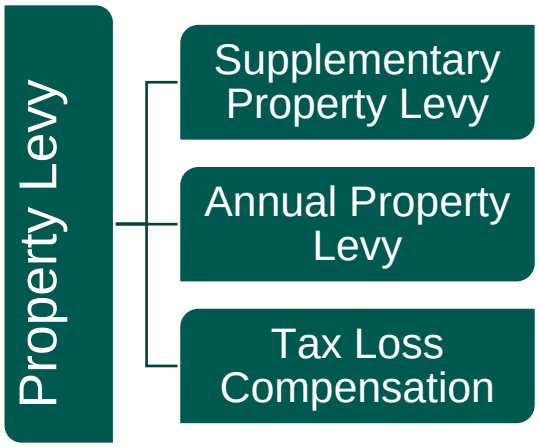
An increase in expenditures of $33.5 has been added in 2023 based on the estimated tax property tax increase relating to the River Landing taxation levies being recovered in/transferred to River Landing.

Summary of Capital Investments

There are no capital investments in Other Levies.

Property Levy

Overview



The Property Tax Levy is the amount of taxation required from tax payers to balance the City's operating budget. The levy includes an amount for growth in the assessment roll over the previous year. Supplementary taxes are levied on properties that were changed in the current taxation year and not a part of the original levy. The expenditures shown are related to Tax Loss Compensation for the annexation of properties into the city limits. The compensation is paid to the RM of Corman Park over the same term as the number of years included in the calculation of the initial payout to the RM at the time annexation took effect. This amount was based on the tax loss impact to the RM resulting from the annexation.

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Taxation	(255,641.0)	(256,449.3)	(265,344.7)	(278,578.3)	(13,233.6)	5.0%	(290,807.0)	(12,228.7)	4.4%
Total Revenues	**(255,641.0)**	**(256,449.3)**	**(265,344.7)**	**(278,578.3)**	**(13,233.6)**	**5.0%**	**(290,807.0)**	**(12,228.7)**	**4.4%**
Gross Expenses									
Contracted and General Services	648.2	665.0	665.0	665.0	-	-	665.0	-	-
Total Gross Expenditure	**648.2**	**665.0**	**665.0**	**665.0**	**-**	**-**	**665.0**	**-**	**-**
Tax Support	**(254,992.8)**	**(255,784.3)**	**(264,679.7)**	**(277,913.3)**	**(13,233.6)**	**5.0%**	**(290,142.0)**	**(12,228.7)**	**4.4%**

2020 Actual Results:
In 2020, the Property Tax Levy resulted in a $791.5 unfavorable variance from budget.
This was due to supplementary property taxes budgeted at $2.3 million, while only $1.5 million was billed due to slower growth than originally planned. This was mainly the result of a reduction in the number of commercial builds, and a reduced ability of assessors to inspect properties (resulting from COVID-19 restrictions).

Summary of 2019 – 2020 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	-	-	-	-	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	(264,679.7)	(277,913.3)	
Revenue Changes:			
Other	(13,233.6)	(12,228.7)	(25,462.3)
Total Revenue Change	(13,233.6)	(12,228.7)	(25,462.3)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
Total Change, Net	(13,233.6)	(12,228.7)	(25,462.3)
Total Budget	**(277,913.3)**	**(290,142.0)**	

2022 Changes

Other Revenue Impacts:

An increase of $3.5 million has been added for 2022 resulting from an estimated increase for assessment growth.

Property Tax Levy changes are a direct result of changes to other areas of the operating budget, including growth impacts, inflation, and service level changes. In 2022, expenditures increased by $19.3 million while operating revenue increased by $9.6 million (including assessment growth). This created an overall funding gap of $9.7 million, meaning that an increase of $9.7 million (or a 3.64% property tax increase over 2021) is required to balance the 2022 budget.

2023 Changes

Other Revenue Impacts:

An increase of $3.5 million has been added for 2023 due to an estimated increase for assessment growth.

Property Tax Levy changes are a direct result of changes to other areas of the operating budget, including growth impacts, inflation, and service level changes. In 2023, expenditures increased by $15.3 million while operating revenue increased by $6.5 million (including assessment growth). This created an overall funding gap of $8.8 million, meaning that an increase of $8.8 million (or a 3.14% property tax increase over 2022) is required to balance the 2023 budget.

Summary of Capital Investments

There are no capital investments for Property Levy.

LAND DEVELOPMENT

The Land Development Business Line is a collection of two related services.
The Figure below provides an illustration of the services contained under this Business Line:

Connecting to the 2022-2025 Strategic Plan

The 2022-2025 Strategic Plan has been developed using the new strategic framework consisting of the Strategy House. To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, City Council's Priorities, Excellence in Core Services and Operational Priorities, and Driving Corporate Transformational Change, to work towards over the next four years. For more information, please reference the 2022-2025 Strategic Plan.
The Land Development Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Priorities

Strategic Goal
ECONOMIC DIVERSITY & PROSPERITY **A thriving, diverse local economy**
Priorities
Downtown Development Our Downtown is proudly urban with a prairie heart, where there is room to breathe, space to grow, and everyone belongs. In partnership with residents, businesses, institutions, and organizations, we will accelerate the plan to create a dynamic, inclusive, safe, and welcoming place in ohtahynah – or heart of our city on Treaty 6 Territory and the homeland of the Metis. We will do this by facilitating more opportunities for homes, jobs, activities, and experiences and easier options to get around.

Economic Development

As the biggest city in a resource-based province, we are aware of the vulnerabilities we face with fluctuations in commodity prices and how those can impact business investment in our city. As resource-based economies undergo a transition, diversifying Saskatoon's economy is key to long-term economic success and to building resiliency in times of economic shock.

To enhance this position, City Council will work with business organizations, post-secondary institutions, Indigenous organizations, and all orders of government to support investments that generate long-term economic opportunities for everyone.

Strategic Goal

Priorities

Regional Planning

City Council is prioritizing the development of a vibrant, competitive, and well-planned region built on partnerships with the surrounding Urban and Rural Municipalities and First Nations.

Without a long-term plan in place, we risk hampering our ability to grow efficiently and provide a high quality of life to residents.

Important strides have been made through the Saskatoon North Partnership for Growth to develop a policy and planning framework that ensures future growth and the provision of services from which everyone in the region can benefit.

Engaging Approach to Infill and Growth

City Council prioritizes creating more predictable development processes for residents and developers while finding innovative ways to align neighbourhood desires with city-building goals. To that end, balanced growth requires a combination of infill and greenfield development that responds to Saskatoon's current and future demographics and market preferences to provide a spectrum of choices. Recognizing that growth and infill can disrupt life for existing residents and generate inherent tensions, it is important to listen to and consider the concerns for residents that are experiencing infill. This means developing engaging approaches and strategies that help neighbourhood residents actively participate in land use planning and city-building, as a means to increase confidence and understanding of the processes and shared outcomes.

Providing accessible and digestible information resources can bridge the knowledge gap and inclusive engagement with residents ultimately affected fosters more equitable approaches and creates conditions to allow for meaning dialogue and mutual understanding. Similarly, a clear path for developers provides continuity and increases predictability for everyone involved. Ultimately, prospective homeowners and/or residents have a better understanding of the potential for changes in Saskatoon neighbourhoods while promoting sustainable decisions.

Performance Measures

The City has established several performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on these measures are outlined below:

Measure	Target	2018	2019	2020	Year-Over-Year Progress	Long-Term Progress
Residential Infill Development	Average of 25% Infill Development Over the Last 5 Years	2014-2018 14.8%	2015-2019 13.9%	2016-2020 13.6%	Neutral	Needs Improvement
Supply of Residential Land (Units)	1-2 Year Supply Single and Multi Family Units	3,668	3,799	3,529	Improvement	On-Track
Supply of Industrial Land (Acres)	2 Year supply	238	242	236	Improvement	On-Track

Key Risks and Mitigation Strategies

The City faces many types of risk that, if not effectively managed, can impede the successful delivery of civic services and the achievement of goals and objectives. The key risks, current mitigation strategies and additional planned strategies are outlined below:

Key Risks	Current Mitigation Strategies	Additional Planned Strategies	Risk Rating	
			Actual	Target
Serviced land type/location/amenities do not match customer demand/preference	• Engage in extensive market research and ongoing monitoring • Monthly internal stakeholder meetings to discuss trends • Development is phased and occurs in more than one area of the city • Goals have been developed for the desired inventory of serviced land for each category of land • Implemented a pre-sale strategy to sell land before it is developed	• Explore opportunities for internal stakeholders to engage in more proactive strategic planning discussions • Research alternatives that would increase the efficiency of the capital procurement process	Moderate	Moderate

Failure to comply with civic policy	• Several policies have been recently reviewed and updated • Standard operating procedures and processes have been established based on policy requirements • Recent audits and reviews of Saskatoon Land and Land Development levies have been completed	• Consolidate and update land development and sale policies/ procedures to bring them in line with the new corporate policy framework CQMS	Low	Low
Contractor non-compliance with construction contract requirements	• Contract and project management processes have been strengthened • CQMS practices are being implemented	• Operationalize contractor performance management tools that are available through the Procurement Policy • Explore potential for development of a standardized corporate contractor management strategy	Moderate	Low

2022 – 2023 Financial Plan Summary

Service Line	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
Land Development/Capital	-	-	-	-	-	-	-	-	-
Saskatoon Land	(4,857.8)	(5,311.3)	(5,738.8)	(6,758.8)	(1,020.0)	17.8%	(7,070.6)	(311.8)	4.6%
Total Revenues	**(4,857.8)**	**(5,311.3)**	**(5,738.8)**	**(6,758.8)**	**(1,020.0)**	**17.8%**	**(7,070.6)**	**(311.8)**	**4.6%**
Gross Expenses									
Land Development/Capital	-	-	-	-	-	-	-	-	-
Saskatoon Land	4,857.8	5,311.3	5,738.8	6,758.8	1,020.0	17.8%	7,070.6	311.8	4.6%
Total Gross Expenses	**4,857.8**	**5,311.3**	**5,738.8**	**6,758.8**	**1,020.0**	**17.8%**	**7,070.6**	**311.8**	**4.6%**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	18.40	19.40	1.00	19.40	-

Land Development

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
COVID-19 Impacts	-	-	-
Other	(1,020.0)	(311.8)	(1,331.8)
Total Revenue Change	(1,020.0)	(311.8)	(1,331.8)
Expenditure Changes:			
Inflation & Transfer	54.4	2.6	57.0
Growth	965.6	309.2	1,274.8
COVID-19 Impacts	-	-	-
Service Level Changes	-	-	-
Total Expenditure Change	1,020.0	311.8	1,331.8
Total Budget	**-**	**-**	

Summary of Capital Investments

Service Line	2022	2023	2024	2025	2026
Land Development/Capital	50,885.0	46,901.0	108,201.0	62,115.0	46,219.0
Saskatoon Land	597.0	-	-	-	-
Total	51,482.0	46,901.0	108,201.0	62,115.0	46,219.0

Financing for Capital Investments

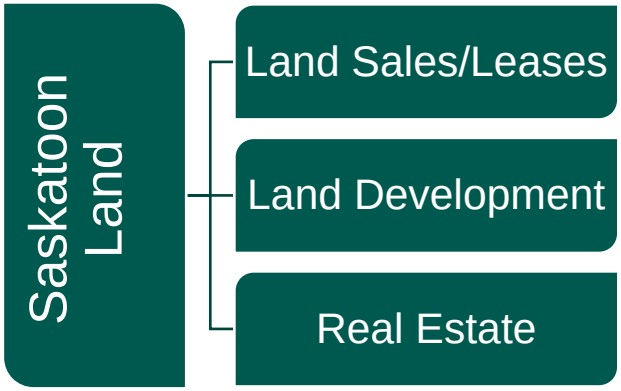
Funding Source	2022	2023	2024	2025	2026
Transfer from Reserves	49,526.0	45,101.0	89,628.0	54,809.0	46,219.0
Private Contribution	1,956.0	1,800.0	-	1,800.0	-
External Borrowing	-	-	16,716.0	4,955.0	-
Operating Down Payment to Capital	-	-	1,857.0	551.0	-
Total	51,482.0	46,901.0	108,201.0	62,115.0	46,219.0

Operating Budget Impacts of Capital Projects

	2022	2023	2024	2025	2026
Land Development-Capital	-	-	265.3	282.8	103.6
Total	-	-	265.3	282.8	103.6

Saskatoon Land

Overview



Saskatoon Land is mandated to ensure an adequate supply of serviced land at competitive market values; provide innovation and leadership in design for new growth; and yield financial returns to the City for re-investment within the community. The division provides real estate services and acquires/secures property for future development and other corporate needs as directed.

Service Levels

Service	Sub-Service	Service Levels		
		2019	2020	2021
Land Supply	Single Family	One year supply of single family lots		
	Multi-family	Two year supply of multi-family units.		
	Industrial	Two year supply of industrial land		

Summary of Operating Changes

Summary of 2022 – 2023 Financial Plan by Category

	2020 Actuals	2020 Budget	2021 Budget	2022 Budget	2022 $ Change	2022 % Change	2023 Budget	2023 $ Change	2023 % Change
Revenue									
General Revenues	(2,442.5)	(2,951.3)	(3,530.3)	(3,518.7)	11.6	(0.3%)	(3,742.0)	(223.3)	6.3%
User Fees	(2,415.3)	(2,360.0)	(2,208.5)	(3,240.1)	(1,031.6)	46.7%	(3,328.6)	(88.5)	2.7%
Total Revenues	**(4,857.8)**	**(5,311.3)**	**(5,738.8)**	**(6,758.8)**	**(1,020.0)**	**17.8%**	**(7,070.6)**	**(311.8)**	**4.6%**
Gross Expenses									
Other Expenses	-	-	-	52.0	52.0	-	52.0	-	-
Wages and Benefits	1,699.8	1,895.8	1,933.7	2,011.6	77.9	4.0%	2,011.8	0.2	-
Contracted and General Services	770.9	920.5	933.9	1,008.6	74.7	8.0%	1,070.3	61.7	6.1%
Heating, Lighting, Power, Water and Telephone	17.7	27.2	27.8	47.7	19.9	71.6%	48.9	1.2	2.5%
Material, Goods and Supplies	23.4	55.9	55.9	55.9	-	-	55.9	-	-
Donations, Grants and Subsidies	41.5	50.0	52.0	-	(52.0)	(100.0%)	-	-	-

Land Development

Cost Recoveries	(140.1)	(124.2)	(125.1)	(72.9)	52.2	(41.7%)	(70.4)	2.5	(3.4%)
Transfers to Reserves	339.9	453.4	985.4	2,122.1	1,136.7	115.4%	2,289.5	167.4	7.9%
Contributions to Capital	186.0	-	-	-	-	-	-	-	-
Transfers to Other Operating	1,918.6	2,032.7	1,875.2	1,533.8	(341.4)	(18.2%)	1,612.6	78.8	5.1%
Total Gross Expenditure	**4,857.8**	**5,311.3**	**5,738.8**	**6,758.8**	**1,020.0**	**17.8%**	**7,070.6**	**311.8**	**4.6%**
Tax Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2020 Actual Results:
Saskatoon Land is a self-balanced service line and there was no significant variance from budget.

Summary of 2022 – 2023 FTE Changes

	2021 Budget	2022 Budget	2022 Change	2023 Budget	2023 Change
Full-Time Equivalents	18.40	19.40	1.00	19.40	-

2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2022	2023	Total Changes
Base	-	-	
Revenue Changes:			
Other	(1,020.0)	(311.8)	(1,331.8)
Total Revenue Change	(1,020.0)	(311.8)	(1,331.8)
Expenditure Changes:			
Inflation & Transfer	54.4	2.6	57.0
Growth	965.6	309.2	1,274.8
Total Expenditure Change	1,020.0	311.8	1,331.8
Total Change, Net	-	-	-
Total Budget	**-**	**-**	

2022 Changes

Revenue Change:
An increase of $1,020.0 has been added to revenues due to adjustments in expected lease revenue on City owned land managed by Saskatoon Land. Land general revenue estimates are based on sales projections for the 2022 calendar year and reflect the administration fees collected from the sale of single family, multi-family, commercial and industrial properties.

Capital Contribution:
An increase of $1,136.7 has been added to transfers to the Land Operations Reserve as a result of an increase in leases and the associated administration fee collected on the sale of land.

Other Significant Item(s):
An estimated salary increase of $77.9 has been included in staff compensation based on the approved addition of one full time employee in 2022.

2023 Changes

Revenue Change:

An overall increase of $311.8 has been added to revenues driven by an increase of $223.3 of administration fees collected on the sale of single family, multi-family, commercial and industrial properties. An increase of $88.5 in lease revenues collected on city owned land managed by Saskatoon Land.

Capital Contribution:

An increase of $167.4 has been added to transfers to the Land Operations Reserve as a result of an increase in the administration fees collected on the sale of land and leases of city owned land.

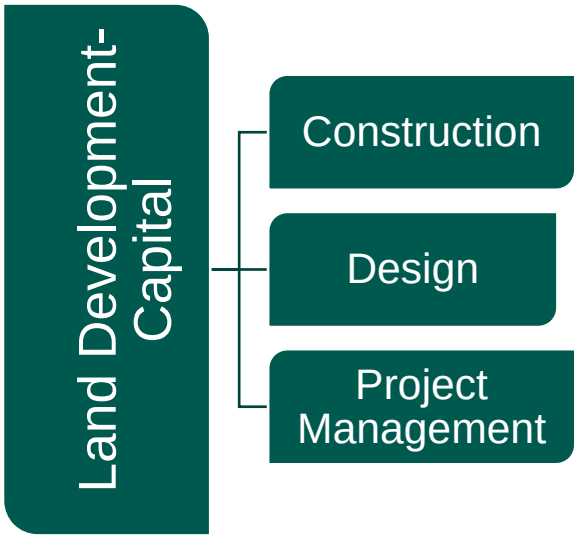
Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.01420: Land Dev't - Infill Developments	597.0	-	-	-	-
Total	**597.0**	**-**	**-**	**-**	**-**

The 2022-2023 Saskatoon Land Capital Investment towards Infill projects includes $250.0 related to the demolition and surface improvements associated with 123 Auditorium Avenue; $15.0 in grading design costs related to spurlines; $332.0 in community engagement costs environmental analysis, surveying, design and contingency costs related to various infill projects throughout the City.

Land Development-Capital

Overview



The capital projects under the Land Development-Capital service line involve the design and construction of infrastructure required to facilitate urban residential, institutional, commercial and industrial growth in emerging suburban areas or major redevelopment areas. Major arterial roadways, park development, primary water mains and trunk sewers are funded primarily from developer paid off-site levies. Direct services identified by specific areas such as land development in Aspen Ridge, Brighton, Rosewood, Evergreen, Elk Point, and Kensington are funded from pre-paid direct service levies paid primarily by the City's Neighbourhood Land Development Fund or Property Realized Reserve and are supportive of Saskatoon Land servicing plans.

Summary of Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan
P.00616: Land Dev't-Prim Wtrmn-Northeast Sector	-	-	1,015.0	1,829.0	-
P.00625: Land Dev't-Tr Swr-NorthEast Sector	525.0	-	12,238.0	6,478.0	-
P.00626: Land Dev't-Subdivis'N Warranty	182.0	198.0	-	-	-
P.00627: Land Dev't-Subdivis'N Fencing	32.0	68.0	157.0	18.0	-
P.00634: Land Dev't-Tr Swr-North Industrial	6,426.0	2,389.0	10,854.0	9,144.0	10,856.0
P.00636: Land Dev't-Tr Swr-Montgomery Place West	-	50.0	-	-	-
P.00639: Land Dev't-Subdivis'N Buffers	99.0	309.0	336.0	266.0	-
P.00655: Land Dev't-Artl Rd-Mcormond Dr	6,560.0	-	-	-	5,978.0
P.00668: Park Dev't-Boulevard Development	120.0	120.0	120.0	120.0	120.0
P.00681: Land Dev't-Artl Rd-Taylor St	-	-	-	-	3,657.0
P.00686: Land Dev't-Prim Wtrmn-Southeast Sector	850.0	-	-	-	-

Land Development

City of Saskatoon **Operating & Capital Budget**
Preliminary 2022/2023

P.00748: Land Dev't-Gen Admin-Old Areas	501.0	335.0	-	-	-
P.00778: Land Dev't-Tr Swr-Stonebridge	5,364.0	-	-	-	-
P.01057: Park Dev't-Ind'L Area Blvd Tree Planting	50.0	50.0	50.0	50.0	50.0
P.01391: Land Dev't-Parkridge Sub	10.0	70.0	-	-	-
P.01402: Land Dev't-Willows	85.0	-	-	-	-
P.01403: Land Dev't-Rosewood	138.0	234.0	-	-	-
P.01405: Land Dev't-Evergreen	100.0	62.0	-	-	-
P.01407: Land Dev't-Kensington	2,889.0	228.0	3,173.0	-	-
P.01408: Land Dev't-Airport Industrial Bus Park	351.0	14.0	1,204.0	-	-
P.01410: Land Dev't-Elk Point	-	65.0	-	-	-
P.01411: Land Dev't- Aspen Ridge	440.0	9,324.0	-	-	-
P.01416: Land Dev't-Tr Swr-Hampton Village	400.0	-	26,898.0	-	-
P.01417: Land Dev't-Tr Swr-Blairmore	1,760.0	-	-	1,705.0	-
P.01418: Land Dev't-Tr Swr-Holmwood	-	5,780.0	-	5,444.0	-
P.01419: Land Dev't-Brighton	1,756.0	5,903.0	-	-	-
P.01421: Land Dev't - University Heights #3	10.0	10.0	-	-	-
P.01435: Land Dev't-Prim Wtrmn-North Industrial	1,768.0	1,792.0	34,110.0	14,328.0	1,864.0
P.01436: Land Dev't-Blairmore Primary Water Mains	500.0	-	15,302.0	14,424.0	-
P.01437: Land Dev't-Prim Wtrmn-Holmwood Sector	-	-	-	-	4,702.0
P.01458: Land Dev't - Artl Rd - Claypool Dr	-	-	-	-	13,936.0
P.01460: Land Dev't - Artl Rd - Neault Rd	12,224.0	5,549.0	-	-	5,056.0
P.01468: Land Dev't-Art Rd-8Th Street East	-	6,945.0	-	6,489.0	-
P.01568: Park Dev't-Rosewood	2,976.0	-	-	-	-
P.01570: Park Dev't-Kensington	14.0	125.0	40.0	1,238.0	-
P.01574: Park Dev't-Aspen Ridge	17.0	4,395.0	623.0	582.0	-
P.01576: Park Dev't-Brighton	1,616.0	2,866.0	2,081.0	-	-
P.01769: Land Dev't-Marquis Industrial Area	3,122.0	20.0	-	-	-
Total	**50,885.0**	**46,901.0**	**108,201.0**	**62,115.0**	**46,219.0**

Land Development

The 2022-2023 Land Development – Capital Investment includes:

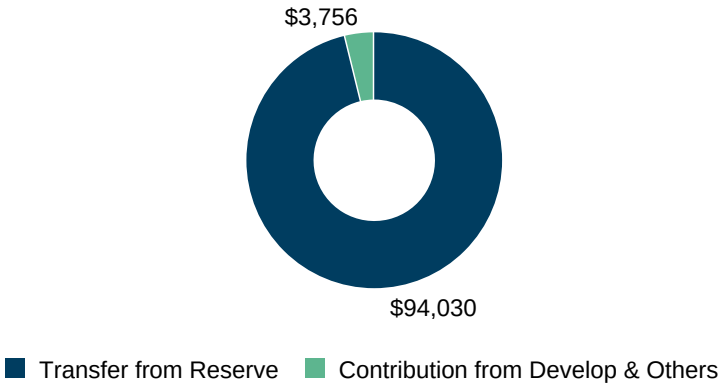
2022

- $9,584.0 for direct servicing costs attributable to Saskatoon Land development areas.
- $36,508.0 for offsite servicing costs of arterial roads, primary water mains, trunk sewers and lift stations.
- $4,793.0 for a variety of parks in Aspen Ridge, Brighton, Rosewood and Kensington.

2023

- $16,463.0 for direct servicing costs attributable to Saskatoon Land development areas.
- $22,882.0 for offsite servicing costs of arterial roads, primary water mains, trunk sewers and lift stations.
- $7,556.0 for a variety of parks in Aspen Ridge, Brighton, Rosewood and Kensington.
-

2022-2023 Capital Budget by Funding Source



Operating Budget Impacts of 2022/2023 Capital Projects

Project	2022	2023	2024	2025	2026
P.00668 Park Dev't-Boulevard Development	-	-	-	9.9	9.9
P.01057 Park Dev't-Ind'L Area Blvd Tree Planting	-	-	-	2.8	2.8
P.01568 Park Dev't-Rosewood	-	-	127.1	-	-
P.01570 Park Dev't-Kensington	-	-	-	3.6	-
P.01574 Park Dev't-Aspen Ridge	-	-	85.7	175.1	19.1
P.01576 Park Dev't-Brighton	-	-	52.5	91.4	71.8
Total	-	-	265.3	282.8	103.6

$265.3 will be required in 2024 for the maintenance of parks constructed in 2022 in the Brighton, Rosewood and Aspen Ridge neighborhoods.
$282.8 will be required in 2025 for the maintenance of the parks constructed in 2023 in the Kensington, Brighton and Aspen Ridge neighborhoods, including .33 FTE for playground programming in Aspen Ridge, along with trees planted in 2022.
$103.6 will be required in 2026 for the maintenance of parks designed in the Brighton and Aspen Ridge neighborhoods, along with trees planted in 2023.

Schedule I – General Revenues

($000's)	2020 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget
TAX-SUPPORTED SERVICES					
Taxation					
Amusement Tax	-	71.1	71.1	71.1	71.1
Municipal Service Agreements	800.6	514.5	538.5	786.7	825.9
Property Levy	255,641.0	256,449.3	265,344.7	278,578.3	290,807.0
Trailer Occupancy Fees	85.9	96.9	96.9	96.9	96.9
Taxation	**256,527.5**	**257,131.8**	**266,051.2**	**279,533.0**	**291,800.9**
Grants-In-Lieu of Taxes					
Civic Utilities	34,815.0	35,300.1	34,801.6	35,503.2	36,138.7
Federal/Provincial Government	7,179.4	7,641.0	8,149.0	8,149.0	8,389.5
Land Bank	1,703.9	1,225.0	1,150.0	1,122.2	894.9
TransGas	112.2	-	-	-	-
Grants-In-Lieu of Taxes	**43,810.5**	**44,166.1**	**44,100.6**	**44,774.4**	**45,423.1**
General Revenue					
Administration Recovery	9,397.2	10,082.9	10,093.2	9,750.1	9,457.9
Fines & Penalties	9,996.7	16,671.8	14,763.1	15,983.7	17,021.7
Franchise Fees	18,521.3	19,126.3	19,409.6	20,783.4	21,391.9
Investment Income	13,090.9	12,165.8	12,889.1	11,630.6	11,978.1
License & Permits	1,414.5	1,603.1	1,519.4	1,810.6	1,831.4
Other Revenue	36,245.7	36,816.9	36,552.3	36,816.3	36,914.3
Special Duty Revenue	70.2	-	-	246.4	250.4
Variable Charge Out Revenue	575.0	672.0	681.0	681.0	681.0
Other Service Agreements	460.6	460.6	460.6	460.6	460.6
General Revenues	**89,772.1**	**97,599.4**	**96,368.3**	**98,162.7**	**99,987.3**
User Fees					
Access Transit	110.1	248.3	152.8	124.6	149.5
Albert Community Centre	125.4	215.8	215.8	215.8	215.8
Animal Services	1.0	1.0	1.0	1.0	1.0
Bylaw Compliance	-	-	-	(43.8)	(43.8)
Cemeteries	1,136.2	1,314.5	1,167.2	1,334.5	1,374.0
City Accommodation	412.9	500.5	500.5	925.5	925.5
City Solicitor's Office	327.0	325.0	325.0	325.0	325.0
Community Partnerships	8.9	18.1	18.1	18.1	18.1
Corporate Support	-	0.8	0.8	0.8	0.8

Development Review	290.1	611.5	582.2	650.7	668.5
Facilities Management	73.3	72.5	72.5	72.5	72.5
Fire Services	140.9	105.8	105.8	105.8	105.8
Forestry Farm Park & Zoo	487.6	1,238.0	929.6	1,328.4	1,371.3
Indoor Rinks	1,892.8	2,332.7	2,102.3	2,387.7	2,439.6
Leisure Centres - Program	1,970.6	6,497.4	3,873.2	6,667.9	6,832.3
Leisure Centres - Rentals	6,054.1	7,032.7	6,557.9	7,552.8	7,742.2
Long Range Planning	-	0.9	0.9	0.9	0.9
Marr Residence	-	0.5	0.5	0.5	0.5
Outdoor Pools	78.4	465.0	371.9	469.2	488.9
Outdoor Sport Fields	356.6	734.9	611.7	759.6	760.0
Parking	3,405.5	6,669.2	5,188.0	5,711.9	6,659.5
Policing	1,207.7	1,430.3	1,493.0	1,638.2	1,787.0
Research & Mapping	28.9	37.3	37.3	27.3	27.3
Saskatoon Land	2,415.3	2,360.0	2,208.5	3,240.1	3,328.6
Transit Operations	7,583.1	13,939.0	8,424.1	8,979.5	10,144.8
Transportation Services	1.2	142.9	142.9	67.0	84.0
Urban Design	6.1	2.4	2.4	2.4	2.4
Waste Handling Service	5,534.9	6,613.9	7,495.8	7,714.8	7,714.8
Waste Reduction	218.3	246.7	261.1	231.1	65.5
User Fees	**33,867.0**	**53,157.6**	**42,842.8**	**50,509.8**	**53,262.3**
Government Transfers	**83,176.5**	**63,887.2**	**81,039.9**	**73,909.9**	**71,158.2**
TOTAL TAX-SUPPORTED SERVICES	**507,153.6**	**515,942.1**	**530,402.8**	**546,889.8**	**561,631.8**
NON TAX-SUPPORTED SERVICES					
Building & Plumbing Permits & Standards	4,629.7	5,386.9	5,624.4	7,496.1	7,687.4
Golf Courses	3,418.8	3,910.4	3,910.8	3,995.4	4,067.8
Gordon Howe Campground	336.0	586.2	459.9	589.2	589.2
Impound Lot	337.6	440.0	334.4	447.2	453.7
Licenses & Permits	1,234.6	1,372.0	1,266.0	1,440.9	1,440.9
Nutrien Playland	0.4	542.3	363.2	630.3	690.5
River Landing	540.8	961.1	724.4	946.1	946.1
Saskatoon Land	2,442.5	2,951.3	3,530.3	3,518.7	3,742.0
TOTAL NON TAX-SUPPORTED SERVICES	**12,940.6**	**16,150.2**	**16,213.4**	**19,063.9**	**19,617.6**
TOTAL REVENUES	**520,094.2**	**532,092.3**	**546,616.2**	**565,953.7**	**581,249.4**

Schedule II - General Expenditures

($000's)	2020 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget
TAX-SUPPORTED SERVICES					
Arts, Culture & Event Venues					
Remai Modern Art Gallery	6,155.1	6,155.1	6,379.7	6,872.2	7,173.1
SaskTel Centre	638.3	560.0	560.0	560.0	560.0
TCU Place	1,758.3	1,758.4	1,757.9	1,817.8	1,838.3
Arts, Culture & Events Venues	**8,551.7**	**8,473.5**	**8,697.6**	**9,250.0**	**9,571.4**
Community Support					
Animal Services	1,483.1	1,474.9	1,509.4	1,557.7	1,605.8
Cemeteries	1,504.6	1,539.2	1,559.2	1,604.9	1,622.3
Community Development	3,024.0	3,877.6	3,535.4	4,042.1	4,069.6
Community Investments & Supports	11,619.4	11,852.4	11,947.3	12,696.3	13,734.8
Corporate Support	**17,631.2**	**18,744.1**	**18,551.3**	**19,901.0**	**21,032.5**
Corporate Asset Management					
City Accommodation	542.4	636.5	640.5	858.3	858.5
Facilities Management	10,650.1	11,861.5	14,087.8	13,720.4	14,235.8
Fleet Services	98.5	0.0	0.0	0.0	0.0
Corporate Asset Management	**11,291.0**	**12,498.0**	**14,728.3**	**14,578.7**	**15,094.3**
Corporate Governance & Finance					
Assessment & Taxation	2,917.3	3,081.0	3,116.4	3,336.9	3,339.1
City Clerk's Office	3,069.0	3,255.3	3,480.4	3,495.4	3,497.1
City Manager's Office	713.6	688.0	706.7	728.5	747.3
City Solicitor's Office	2,507.9	2,511.9	2,562.0	2,526.8	2,546.0
Corporate Support	22,425.3	23,671.7	24,274.9	25,756.8	26,940.6
Financial Services	3,329.6	3,397.8	3,421.0	3,288.1	3,298.0
General Services	10,431.4	8,689.9	7,613.2	4,821.7	6,578.6
Legislative	1,479.5	1,789.7	1,724.3	1,831.0	1,840.5
Revenue Services	2,098.2	2,390.8	2,415.5	2,502.7	2,503.1
Service Saskatoon	878.9	707.1	728.8	987.0	987.5
Subtotal Before Debt Servicing	**49,850.8**	**50,183.2**	**50,043.2**	**49,274.9**	**52,277.8**
Debt Servicing					
Debt Servicing	27,559.1	27,567.6	26,819.1	27,480.4	27,480.4

Corporate Governance & Financing	**77,409.8**	**77,750.8**	**76,862.3**	**76,755.3**	**79,758.2**
Environmental Health					
Sustainability	1,562.2	1,640.7	1,647.5	2,011.3	2,121.5
Urban Biological Services	725.4	1,069.1	1,097.4	1,086.3	1,099.8
Urban Forestry	3,492.8	3,969.5	4,034.3	4,035.3	4,080.4
Waste Handling Service	15,719.6	15,719.0	18,814.9	18,882.5	16,655.4
Waste Reduction	1,350.8	1,288.4	815.2	929.6	935.7
Environmental Health	**22,850.7**	**23,686.7**	**26,409.3**	**26,945.0**	**24,892.8**
Fire Services					
Emergency Management	1,026.4	1,004.3	1,247.5	1,303.8	1,414.0
Fire Services	52,547.4	52,131.0	53,473.6	54,491.9	55,854.8
Fire Services	**53,573.8**	**53,135.3**	**54,721.1**	**55,795.7**	**57,268.8**
Land Development					
Saskatoon Land	2,415.3	2,360.0	2,208.5	3,240.1	3,328.6
Land Development	**2,415.3**	**2,360.0**	**2,208.5**	**3,240.1**	**3,328.6**
Policing					
Policing	109,717.5	110,431.1	114,990.1	119,710.7	124,620.5
Policing	**109,717.5**	**110,431.1**	**114,990.1**	**119,710.7**	**124,620.5**
Recreation & Culture					
Albert Community Centre	216.8	267.8	273.1	276.5	277.6
Community Partnerships	728.0	748.1	764.7	817.4	869.8
Forestry Farm Park & Zoo	2,767.6	2,912.9	2,926.8	3,039.6	3,083.1
Indoor Rinks	2,513.0	2,718.7	2,713.9	2,750.9	2,777.2
Leisure Centres - Program	10,351.1	12,201.3	12,239.1	12,760.0	12,891.3
Leisure Centres - Rentals	10,500.2	10,999.5	10,968.6	11,259.3	11,377.7
Marketing Services	413.1	439.4	449.4	466.3	494.0
Marr Residence	29.9	22.7	22.7	22.8	22.8
Outdoor Pools	952.2	1,439.4	1,456.8	1,465.3	1,481.3
Outdoor Sport Fields	1,127.1	1,476.0	1,533.5	1,601.1	1,643.8
Parks Maintenance & Design	15,105.7	16,225.8	17,132.2	17,474.7	17,926.6
Playground & Recreation Areas	422.5	1,031.2	1,048.5	1,064.0	1,074.5
Program Research & Design	201.7	245.1	247.7	251.9	252.1
Spectator Ballfields	158.1	170.9	171.6	159.2	160.7
Targeted Programming	369.0	619.6	629.0	631.5	632.5
Recreation & Culture	**45,856.1**	**51,518.4**	**52,577.6**	**54,040.5**	**54,965.0**
Taxation & General Revenues					
Fines and Penalties	3,883.2	5,983.5	5,983.5	5,983.5	5,983.5
General Revenue	17,715.1	-1,895.2	-1,587.7	-2,167.5	-1,567.7
Other Levies	746.6	425.9	443.9	733.3	766.8

Property Levy	648.2	665.0	665.0	665.0	665.0
Taxation & General Revenue	**22,993.1**	**5,179.2**	**5,504.7**	**5,214.3**	**5,847.6**
Transportation					
Access Transit	5,093.7	6,101.7	6,351.0	6,673.1	6,807.4
Bridges, Subways, Overpasses	7,767.7	7,820.8	8,328.2	8,401.5	8,466.7
Engineering	672.0	757.4	764.8	866.4	910.9
Parking	3,137.6	3,874.6	4,161.2	4,221.5	4,256.8
Road Maintenance	30,060.3	46,003.4	47,050.0	48,439.4	49,847.5
Snow & Ice Management	24,346.9	13,997.6	14,297.1	14,629.5	14,920.0
Street Cleaning & Sweeping	4,151.8	4,504.6	4,624.4	4,702.7	4,772.8
Street Lighting	7,338.4	7,485.4	6,970.2	7,720.7	7,915.8
Transit Operations	41,470.7	45,560.2	46,476.0	48,507.4	49,375.4
Transportation Services	8,402.3	7,874.6	7,998.1	8,321.2	8,499.0
Transportation	**132,441.3**	**143,980.3**	**147,021.0**	**152,483.4**	**155,772.3**
Urban Planning and Development					
Attainable Housing	428.6	428.6	533.3	543.8	544.0
Business Improvement Districts	123.9	123.9	124.8	325.0	331.5
Bylaw Compliance	792.2	790.5	815.8	830.4	830.9
Development Review	1,506.6	1,758.7	1,753.2	2,036.5	2,075.0
Long Range Planning	203.9	282.8	284.0	415.5	415.9
Neighbourhood Planning	733.0	787.4	800.9	1,322.0	1,332.0
Planning Project Services	197.8	188.9	182.9	690.4	685.2
Regional Planning	526.7	550.9	630.0	718.6	713.3
Research & Mapping	412.5	508.7	517.9	541.5	542.0
Urban Design	1,393.8	2,764.3	1,990.3	1,551.4	2,010.0
Urban Planning & Development	**6,318.9**	**8,184.7**	**7,633.1**	**8,975.1**	**9,479.8**
TOTAL TAX-SUPPORTED SERVICES	**511,050.5**	**515,942.1**	**529,904.9**	**546,889.8**	**561,631.8**
NON-TAX-SUPPORTED SERVICES					
Building & Plumbing Permits & Standards	4,629.7	5,386.9	5,624.4	7,496.1	7,687.4
Golf Courses	3,418.8	3,910.4	3,910.8	3,995.4	4,067.8
Gordon Howe Campground	336.0	586.2	459.9	589.2	589.2
Impound Lot	375.8	440.0	439.2	447.2	453.7
Licenses & Permits	1,234.6	1,372.0	1,266.0	1,440.9	1,440.9
Nutrien Playland	220.4	542.3	537.4	630.3	690.5
River Landing	540.8	961.1	943.3	946.1	946.1
Saskatoon Land	2,442.5	2,951.3	3,530.3	3,518.7	3,742.0

TOTAL NON TAX-SUPPORTED SERVICES	**13,198.7**	**16,150.2**	**16,711.3**	**19,063.9**	**19,617.6**
TOTAL EXPENDITURES	**524,249.1**	**532,092.3**	**546,616.2**	**565,953.7**	**581,249.4**

Schedule III - Water Utility

($000's)	2020 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Revenues:					
Metered Revenue	78,492.0	81,190.1	80,341.9	82,222.8	85,328.4
Infrastructure Levy	17,050.2	15,636.6	15,870.0	16,864.6	17,418.8
Misc Revenue	282.5	335.0	338.0	338.0	341.0
Penalties/Violations	76.0	170.0	171.7	171.7	173.4
Total Revenues	**95,900.8**	**97,331.7**	**96,721.6**	**99,597.1**	**103,261.6**
Expenses:					
Transfer to Reserves	48,617.7	45,172.3	40,364.6	44,838.0	45,897.0
Treatment & Pumping	12,132.0	14,117.7	13,733.1	14,684.4	15,146.6
General	10,733.6	11,202.2	10,928.6	11,377.6	13,130.5
Watermains	8,647.1	9,633.6	10,177.5	10,699.2	11,141.6
Debt Charges	8,250.5	8,250.5	12,201.1	7,463.5	7,067.3
Services	3,110.5	3,693.8	3,899.3	4,093.7	4,292.2
Meters	1,364.5	2,111.4	2,160.5	2,321.6	2,348.9
Hydrants	1,790.6	1,518.1	1,599.0	1,691.9	1,797.3
Building & Ground	664.1	918.2	930.8	971.9	982.3
Laboratory	590.0	713.9	727.1	782.5	785.1
Contribution to Capital	-	-	-	672.8	672.8
Expenses	95,900.8	97,331.7	96,721.6	99,597.1	103,261.6
Total Expenditures	**95,900.8**	**97,331.7**	**96,721.6**	**99,597.1**	**103,261.6**
SURPLUS (DEFICIT)	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Schedule IV - Wastewater Utility

($000's)	2020 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Revenues:					
Metered Revenue	52,544.2	53,921.7	53,904.3	54,923.2	56,463.9
Infrastructure Levy	-	23,580.4	22,928.7	22,966.0	23,731.3
Misc Revenue	1,446.7	1,599.1	1,649.8	1,686.4	1,734.1
Hauler Revenue	20,544.9	184.8	190.6	194.5	200.4
Penalties/Violations	50.7	114.0	115.1	115.1	116.3
Total Revenues	**74,586.5**	**79,400.0**	**78,788.5**	**79,885.2**	**82,246.0**
Expenses:					
Transfer to Reserves	42,063.0	42,966.9	41,008.7	41,459.1	44,090.9
General	14,012.5	15,610.7	15,474.1	16,818.4	17,465.4
Pollution Control Plant	7,053.9	8,273.0	8,244.9	9,059.1	9,305.8
Debt Charges	5,629.7	5,629.7	7,164.3	4,638.5	3,319.0
Service Connections	2,389.8	2,295.2	2,291.5	2,445.1	2,544.7
Lift Stations	1,887.6	2,078.2	2,059.4	2,301.5	2,349.3
Sewer Inspections	401.6	742.9	741.4	785.6	789.2
Laboratory	588.4	697.6	701.8	735.1	737.0
Heavy Grit Facilities	229.1	612.2	611.6	617.6	619.2
Contribution to Capital	-	-	-	524.6	524.6
Sewer Engineering	330.8	493.6	490.8	500.6	500.9
Total Expenditures	**74,586.5**	**79,400.0**	**78,788.5**	**79,885.2**	**82,246.0**
SURPLUS (DEFICIT)	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Schedule V - Saskatoon Light and Power

($000's)	2020 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Revenues:					
Metered Revenue	152,273.3	154,228.9	151,426.4	154,363.4	155,811.6
Municipal Surcharge	15,226.9	15,422.6	15,142.4	15,435.9	15,580.7
Landfill Gas Generation Revenue	1,210.1	1,152.0	1,175.0	1,000.0	1,000.0
Misc Revenue	1,040.1	614.4	614.4	868.8	868.8
Service Connection Fees	283.2	390.0	390.0	390.0	390.0
Penalties/Violations	126.7	300.0	300.0	300.0	300.0
Debt Charges	14.8	14.8	14.8	14.8	14.8
Total Revenues	**170,175.2**	**172,122.7**	**169,063.0**	**172,372.9**	**173,965.9**
Expenses:					
Power Purchased	90,472.7	92,194.3	91,263.2	92,174.1	92,889.6
General	28,916.5	29,096.5	28,742.0	29,647.3	29,917.3
Poles, Lines and Feeders	5,370.5	6,107.0	6,223.2	6,453.2	6,465.3
Street Lighting	1,666.3	1,738.2	1,773.9	1,983.3	1,985.7
Substations	976.0	1,270.4	1,280.5	1,274.3	1,258.7
Meters	896.5	1,291.1	1,327.2	1,214.1	1,195.9
Landfill Gas Generation	1,210.1	1,152.0	1,175.0	1,000.0	1,000.0
Buildings & Grounds	791.5	868.9	874.2	971.9	984.4
System Operations	100.3	167.5	170.8	172.8	173.0
Equipment	32.3	0.0	(7.0)	63.5	63.6
Custom Work	67.7	50.0	50.0	(137.7)	(137.7)
Total Expenditures	**170,175.2**	**172,122.7**	**169,063.0**	**172,372.9**	**173,965.9**
SURPLUS (DEFICIT)	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Schedule VI - Storm Water Management Utility

($000's)	2020 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Revenues:					
Metered Revenue	10,091.6	9,975.0	11,744.0	13,782.9	13,920.7
Penalties/Violations	5.2	12.0	12.0	12.0	12.0
Total Revenues	**10,096.8**	**9,987.0**	**11,756.0**	**13,794.9**	**13,932.7**
Expenses:					
Storm Sewers Engineering	288.8	579.9	591.5	596.4	607.6
Storm Sewers Maintenance	1,167.8	2,126.3	2,168.8	2,253.9	2,298.0
Drainage	677.4	1,018.0	1,038.4	1,083.8	1,104.8
General	196.7	222.0	232.0	253.2	273.4
Contribution to Capital	-	-	-	107.3	107.3
Transfer to Reserve	7,766.0	6,040.8	7,725.3	9,500.3	9,541.6
Total Expenditures	**10,096.8**	**9,987.0**	**11,756.0**	**13,794.9**	**13,932.7**
SURPLUS (DEFICIT)	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Schedule VII - Waste Services Utility

	2020 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Revenues:					
Leaves and Grass	739.8	677.5	732.5	790.0	0.0
Multi-Unit Recycling	4,609.7	4,377.5	5,093.0	5,150.5	5,239.0
Residential Recycling	6,240.4	5,987.9	6,132.0	6,436.2	6,531.0
Misc Revenue	44.0	37.7	37.7	37.7	37.7
City-Wide Organics	-	-	-	-	5,886.7
Debt Charges	0.5	0.5	0.5	0.5	0.5
Total Revenues	**11,634.4**	**11,081.1**	**11,995.7**	**12,414.9**	**17,694.9**
Expenses:					
Leaves and Grass	575.6	1,257.9	1,361.9	1,195.0	0.0
Multi-Unit Recycling	2,454.2	2,595.2	2,670.0	2,721.4	2,824.3
Residential Recycling	5,859.9	5,969.8	6,105.1	6,409.3	6,504.1
City-Wide Organics	-	-	-	-	5,410.3
Transfers to Reserves	1,831.4	596.3	155.4	502.4	1,199.3
Contributions to Capital	-	-	-	-	4.5
Transfers to Other Operating	913.3	661.9	1,703.3	1,586.8	1,752.4
Total Expenditures	**11,634.4**	**11,081.1**	**11,995.7**	**12,414.9**	**17,694.9**
SURPLUS (DEFICIT)	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**

Schedule VIII - Summary of Staff Years in Full-Time Equivalent (FTEs)

(FTEs)	2021	2022	FTE Change	2023	FTE Change
CIVIC, POLICE & CONTROLLED CORPORATIONS					
Civic Operations					
Community Support	29.6	29.6	-	29.6	-
Corporate Asset Management	251.4	253.4	2.0	256.4	3.0
Corporate Governance & Finance	434.0	458.7	24.7	462.7	4.0
Environmental Health	115.2	116.2	1.0	111.0	(5.2)
Fire	343.0	351.0	8.0	353.0	2.0
Recreation & Culture	311.6	315.2	3.6	317.6	2.4
Transportation	640.4	646.4	6.0	651.4	5.0
Urban Planning & Development	57.7	67.2	9.5	67.2	-
Total Civic Operations	**2,182.9**	**2,237.7**	**54.8**	**2,248.9**	**11.2**
Police					
Police	692.3	706.3	14.0	714.3	8.0
Total Police	**692.3**	**706.3**	**14.0**	**714.3**	**8.0**
Controlled Corporations					
Remai Modern	47.6	50.1	2.5	50.1	-
SaskTel Centre	52.3	50.8	(1.5)	51.8	1.0
TCU Place	63.6	63.6	-	63.6	-
Total Controlled Corporations	**163.4**	**164.4**	**1.0**	**165.4**	**1.0**
TOTAL CIVIC, POLICE & CONTROLLED CORPORATIONS	**3,038.6**	**3,108.4**	**69.8**	**3,128.6**	**20.2**
NON TAX-SUPPORTED SERVICES					
Building and Plumbing	58.0	58.0	-	58.0	-
Licenses and Permits	10.6	10.6	-	10.6	-
Golf Courses	24.8	24.8	-	24.8	-
Impound Lot	0.8	0.8	-	0.8	-
Nutrien Corp Playland	3.8	3.8	-	3.8	-
Gordon Howe Campsite	2.7	2.8	0.1	2.8	-
Land Development	18.4	19.4	1.0	19.4	-
Sub-total	**119.1**	**120.2**	**1.1**	**120.2**	**-**
Utilities					
Utilities	370.3	374.3		382.3	-
New FTEs	4.0	8.0	-	28.1	-
Transfer to Operating	-	-	-	-	-
Transfer to Capital (Utilities)	-	-	-	-	-

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Total Utilities	**374.3**	**382.3**	**8.0**	**410.4**	**28.1**
TOTAL NON TAX-SUPPORTED SERVICES	**493.4**	**502.5**	**9.1**	**530.6**	**28.1**
Capital					
Capital	314.8	327.8	-	344.3	-
New	13.0	16.5	16.5	8.0	8.0
Transferred to Operating	-	-	-	-	-
Transferred from Operating (Utilities)	-	-	-	-	-
Total Capital	**327.8**	**344.3**	**16.5**	**352.3**	**8.0**
FTE TOTAL	**3,859.8**	**3,955.3**	**95.5**	**4,011.6**	**56.3**
LIBRARY	**152.6**	**206.8**	**54.2**	**209.8**	**3.0**
FTE TOTAL WITH LIBRARY	**4,012.4**	**4,162.1**	**149.7**	**4,221.4**	**59.3**

Schedule IX - Operating Impacts of 2022/2023 Capital Projects

	2022	2023	2024	2025	2026
Saskatoon Fire					
P.02504: Fire - New Equipment	-	-	15.0	-	-
P.10028: Fire - Comm Cntr: Next-Gen	-	225.0	250.0	-	-
P.10029: Fire - West End Service Model Restructur	-	-		3,000.0	-
Saskatoon Fire	-	225.0	265.0	3,000.0	-
Land Development					
P.00668: Park Dev'T-Boulevard Development	-	-	-	9.9	9.9
P.01057: Park Dev'T-Ind'L Area Blvd Tree Planting	-	-	-	2.8	2.8
P.01568: Park Dev'T-Rosewood	-	-	127.1	-	-
P.01570: Park Dev'T-Kensington	-	-	-	3.6	-
P.01574: Park Dev'T-Aspen Ridge	-	-	85.7	175.1	19.1
P.01576: Park Dev'T-Brighton	-	-	52.5	91.4	71.8
Land Development	-	-	265.3	282.8	103.6
Policing					
P.02389: Police-Fleet Additions	92.7	43.0	-	-	-
Policing	92.7	43.0	-	-	-
Recreation and Culture					
P.00901: Park Upgrades, Enhancements & Repairs	-	-	10.5	-	-
P.01595: Neighbourhood Parks Enhancements	-	-	-	2.8	-
P.02114: Riverbank Parks Upgrades	-	-	1.6	-	-
P.02528: Dog Park Development	-	-	5.7	-	-
P.02606: Accessibility Upgrades To Indoor Pools	-	-	19.5	-	-
P.02607: Accessibility Outdoor And Paddling Pools	-	-	7.8	-	-
P.02623: River Landing	-	-	20.0	-	-
Recreation and Culture	-	-	65.1	2.8	-
Transportation					
P.02589: Transit Technology Plan	-	-	75.0	-	-
P.01954: Roadway Weather Information Systems			20.0		
Transportation	-	-	95.0	-	-
Corporate Asset Management					
P.10014: HBAC Accessibility Upgd & 50m Pool Rehab	-	-	15.0	-	-
P.01361: V&E Fuel Stations	-	-	140.0	-	-
Corporate Asset Management	-	-	155.0	-	-
Corporate Governance and Finance					
P.10040: Mental Wellness Strategy	-	-	105.9	-	-
P.10042: Indigenous Initiatives	-	-	400.0	-	-

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Corporate Governance and Finance	-	-	505.9	-	-	
Utlities						
P.01174: SL&P Street Lights - Land Development	-	-	60.4	-	-	
Utlities	-	-	60.4	-	-	
Environmental Health						
P.10033: ICI Energy Efficiency + Generation	-	-	-	-		170.0
P.10034: Integrated Civic Energy Mgmt Program	-	-	-		110.0	-
P.02539: Climate Change Mitigation Business Plan	-	-	82.0	-	-	
Environmental Health	-	-	82.0	110.0		170.0
Urban Planning and Development						
P.10025: 14th Street Parklet	-	-	2.5	-	-	
Urban Planning and Development	-	-	2.5	-	-	
TOTAL OPERATING IMPACTS	92.7	268.0	1,496.2	3,395.6	273.6	

Schedule X - Summary of Operating Budget Changes

Service Line	Change Type	($000's)	2022	2023
Arts, Culture & Events Venues				
Remai Modern Art Gallery		Base Budget	6,379.7	6,872.2
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		492.5	300.9
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	492.5	300.9
		Budget	6,872.2	7,173.1
SaskTel Centre		Base Budget	560.0	560.0
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		-	-
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	-	-
		Budget	560.0	560.0
TCU Place		Base Budget	1,757.9	1,817.8
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		59.9	20.5
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	59.9	20.5
		Budget	1,817.8	1,838.3

Service Line	Change Type	($000's)	2022	2023
Community Support				
Animal Services	Base Budget		783.2	773.6
	COVID-19 Impacts		-	-
	Other		(57.9)	(32.1)
	Total Revenue Increase		(57.9)	(32.1)
	Inflation/Transfer		38.5	27.3
	Growth		8.8	20.8
	COVID-19 Impacts		1.0	-
	Service Level Changes		-	-
	Total Expenditure Increase		48.3	48.1
	Budget		773.6	789.6
Cemeteries	Base Budget		27.9	53.2
	COVID-19 Impacts		-	-
	Other		(20.4)	(43.1)
	Total Revenue Increase		(20.4)	(43.1)
	Inflation/Transfer		22.7	17.4
	Growth		20.0	-
	COVID-19 Impacts		3.0	-
	Service Level Changes		-	-
	Total Expenditure Increase		45.7	17.4
	Budget		53.2	27.5
Community Development	Base Budget		3,205.4	3,655.4
	COVID-19 Impacts		-	-
	Other		(56.7)	-
	Total Revenue Increase		(56.7)	-
	Inflation/Transfer		79.9	27.5
	Growth		12.5	-
	COVID-19 Impacts		414.3	-
	Service Level Changes		-	-
	Total Expenditure Increase		506.7	27.5
	Budget		3,655.4	3,682.9
Community Investments & Supports	Base Budget		11,947.3	12,696.3
	COVID-19 Impacts		-	-
	Other		-	-
	Total Revenue Increase		-	-
	Inflation/Transfer		376.1	1,019.5
	Growth		18.2	19.0
	COVID-19 Impacts		354.7	-
	Service Level Changes		-	-
	Total Expenditure Increase		749.0	1,038.5
	Budget		12,696.3	13,734.8

Service Line	Change Type	($000's)	2022	2023
Corporate Asset Management				
City Accommodation	Base Budget		140.0	(67.2)
	COVID-19 Impacts		-	-
	Other		(425.0)	-
	Total Revenue Increase		(425.0)	-
	Inflation/Transfer		6.3	0.1
	Growth		211.5	0.1
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
	Total Expenditure Increase		217.8	0.2
	Budget		(67.2)	(67.0)
Facilities Management	Base Budget		14,015.3	13,647.9
	COVID-19 Impacts		-	-
	Other		-	-
	Total Revenue Increase		-	-
	Inflation/Transfer		918.9	264.0
	Growth		71.2	251.4
	COVID-19 Impacts		(1,357.5)	-
	Service Level Changes		-	-
	Total Expenditure Increase		(367.4)	515.4
	Budget		13,647.9	14,163.3
Fleet Services	Base Budget		-	-
	COVID-19 Impacts		-	-
	Other		-	-
	Total Revenue Increase		-	-
	Inflation/Transfer		181.0	325.8
	Growth		(181.0)	(325.8)
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
	Total Expenditure Increase		-	-
	Budget		-	-

Service Line	Change Type	($000's)	2022	2023
Corporate Governance & Finance				
Assessment & Taxation	Base Budget		3,109.4	3,326.9
	COVID-19 Impacts		-	-
	Other		(3.0)	-
	Total Revenue Increase		(3.0)	-
	Inflation/Transfer		201.5	2.2
	Growth		-	-
	COVID-19 Impacts		19.0	-
	Service Level Changes		-	-
	Total Expenditure Increase		220.5	2.2
	Budget		3,326.9	3,329.1
City Clerk's Office	Base Budget		3,446.8	3,461.8
	COVID-19 Impacts		-	-
	Other		-	-
	Total Revenue Increase		-	-
	Inflation/Transfer		3.0	1.7
	Growth		-	-
	COVID-19 Impacts		12.0	-
	Service Level Changes		-	-
	Total Expenditure Increase		15.0	1.7
	Budget		3,461.8	3,463.5
City Manager's Office	Base Budget		706.7	728.5
	COVID-19 Impacts		-	-
	Other		-	-
	Total Revenue Increase		-	-
	Inflation/Transfer		20.8	18.8
	Growth		-	-
	COVID-19 Impacts		1.0	-
	Service Level Changes		-	-
	Total Expenditure Increase		21.8	18.8
	Budget		728.5	747.3
City Solicitor's Office	Base Budget		2,237.0	2,201.8
	COVID-19 Impacts		-	-
	Other		-	-
	Total Revenue Increase		-	-
	Inflation/Transfer		(43.2)	19.2
	Growth		-	-
	COVID-19 Impacts		8.0	-
	Service Level Changes		-	-
	Total Expenditure Increase		(35.2)	19.2
	Budget		2,201.8	2,221.0

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Service Line	Change Type	($000's)	2022	2023
Corporate Support		Base Budget	24,194.1	25,677.9
	COVID-19 Impacts		-	-
	Other		1.9	1.3
		Total Revenue Increase	1.9	1.3
	Inflation/Transfer		(169.8)	397.9
	Growth		1,473.7	785.9
	COVID-19 Impacts		178.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	1,481.9	1,183.8
		Budget	25,677.9	26,863.0
Debt Servicing		Base Budget	26,819.1	27,480.4
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		661.3	-
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	661.3	-
		Budget	27,480.4	27,480.4
Financial Services		Base Budget	3,421.0	3,288.1
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		(149.9)	9.9
	Growth		-	-
	COVID-19 Impacts		17.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	(132.9)	9.9
		Budget	3,288.1	3,298.0
General Services		Base Budget	(1,841.4)	(4,335.5)
	COVID-19 Impacts		-	-
	Other		297.4	297.4
		Total Revenue Increase	297.4	297.4
	Inflation/Transfer		478.2	1,756.9
	Growth		(3,115.0)	-
	COVID-19 Impacts		(154.7)	-
	Service Level Changes		-	-
		Total Expenditure Increase	(2,791.5)	1,756.9
		Budget	(4,335.5)	(2,281.2)

Service Line	Change Type	($000's)	2022	2023
Legislative		Base Budget	1,724.3	1,831.0
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		31.7	9.5
	Growth		-	-
	COVID-19 Impacts		75.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	106.7	9.5
		Budget	1,831.0	1,840.5
Revenue Services		Base Budget	2,373.5	2,460.7
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		69.2	0.4
	Growth		-	-
	COVID-19 Impacts		18.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	87.2	0.4
		Budget	2,460.7	2,461.1
Service Saskatoon		Base Budget	728.8	987.0
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		6.9	0.5
	Growth		247.3	-
	COVID-19 Impacts		4.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	258.2	0.5
		Budget	987.0	987.5

Environmental Health

Sustainability		Base Budget	1,647.5	2,011.3
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		425.6	110.2
	Growth		1.2	-
	COVID-19 Impacts		(63.0)	-
	Service Level Changes		-	-
		Total Expenditure Increase	363.8	110.2
		Budget	2,011.3	2,121.5

Service Line	Change Type	($000's)	2022	2023
Urban Biological Services		Base Budget	1,095.4	1,084.3
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		(20.1)	2.7
	Growth		-	10.8
	COVID-19 Impacts		9.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	(11.1)	13.5
		Budget	1,084.3	1,097.8
Urban Forestry		Base Budget	4,034.3	4,035.3
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		(15.0)	14.7
	Growth		-	30.4
	COVID-19 Impacts		16.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	1.0	45.1
		Budget	4,035.3	4,080.4
Waste Handling Service		Base Budget	11,319.1	11,167.7
	COVID-19 Impacts		(219.0)	-
	Other		-	-
		Total Revenue Increase	(219.0)	-
	Inflation/Transfer		50.6	(2,281.1)
	Growth		-	54.0
	COVID-19 Impacts		17.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	67.6	(2,227.1)
		Budget	11,167.7	8,940.6
Waste Reduction		Base Budget	554.1	698.5
	COVID-19 Impacts		-	-
	Other		30.0	165.6
		Total Revenue Increase	30.0	165.6
	Inflation/Transfer		111.4	(173.2)
	Growth		-	179.3
	COVID-19 Impacts		3.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	114.4	6.1
		Budget	698.5	870.2

Service Line	Change Type	($000's)	2022	2023
Fire Services				
Emergency Management		Base Budget	1,180.0	1,236.3
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		48.3	3.1
	Growth		-	107.1
	COVID-19 Impacts		8.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	56.3	110.2
		Budget	1,236.3	1,346.5
Fire Services		Base Budget	52,271.2	53,289.5
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		759.3	917.8
	Growth		353.0	445.1
	COVID-19 Impacts		(94.0)	-
	Service Level Changes		-	-
		Total Expenditure Increase	1,018.3	1,362.9
		Budget	53,289.5	54,652.4
Land Development				
Saskatoon Land		Base Budget	-	-
	COVID-19 Impacts		-	-
	Other		(1,020.0)	(311.8)
		Total Revenue Increase	(1,020.0)	(311.8)
	Inflation/Transfer		54.4	2.6
	Growth		965.6	309.2
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	1,020.0	311.8
		Budget	-	-

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Service Line	Change Type	($000's)	2022	2023
Saskatoon Police Services				
Policing	Base Budget		104,211.1	108,219.1
	COVID-19 Impacts		-	-
	Other		(712.6)	(164.8)
	Total Revenue Increase		(712.6)	(164.8)
	Inflation/Transfer		2,956.2	3,998.4
	Growth		1,488.2	911.4
	COVID-19 Impacts		-	-
	Service Level Changes		276.2	-
	Total Expenditure Increase		4,720.6	4,909.8
	Budget		108,219.1	112,964.1
Recreation & Culture				
Albert Community Centre	Base Budget		57.3	60.7
	COVID-19 Impacts		-	-
	Other		-	-
	Total Revenue Increase		-	-
	Inflation/Transfer		3.4	1.1
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
	Total Expenditure Increase		3.4	1.1
	Budget		60.7	61.8
Community Partnerships	Base Budget		746.6	799.3
	COVID-19 Impacts		-	-
	Other		-	-
	Total Revenue Increase		-	-
	Inflation/Transfer		(1.3)	0.2
	Growth		52.0	52.2
	COVID-19 Impacts		2.0	-
	Service Level Changes		-	-
	Total Expenditure Increase		52.7	52.4
	Budget		799.3	851.7

Service Line	Change Type	($000's)	2022	2023
Forestry Farm Park & Zoo	Base Budget		1,997.2	1,711.2
	COVID-19 Impacts		(351.0)	-
	Other		(47.8)	(42.9)
	Total Revenue Increase		(398.8)	(42.9)
	Inflation/Transfer		86.9	33.5
	Growth		3.5	10.0
	COVID-19 Impacts		22.4	-
	Service Level Changes		-	-
	Total Expenditure Increase		112.8	43.5
	Budget		1,711.2	1,711.8
Golf Courses	Base Budget		-	-
	COVID-19 Impacts		-	-
	Other		(84.6)	(72.4)
	Total Revenue Increase		(84.6)	(72.4)
	Inflation/Transfer		84.6	72.4
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
	Total Expenditure Increase		84.6	72.4
	Budget		-	-
Gordon Howe Campground	Base Budget		-	-
	COVID-19 Impacts		(126.3)	-
	Other		(3.0)	-
	Total Revenue Increase		(129.3)	-
	Inflation/Transfer		3.0	-
	Growth		-	-
	COVID-19 Impacts		126.3	-
	Service Level Changes		-	-
	Total Expenditure Increase		129.3	-
	Budget		-	-
Indoor Rinks	Base Budget		611.6	363.2
	COVID-19 Impacts		(235.4)	-
	Other		(50.0)	(51.9)
	Total Revenue Increase		(285.4)	(51.9)
	Inflation/Transfer		36.0	26.3
	Growth		-	-
	COVID-19 Impacts		1.0	-
	Service Level Changes		-	-
	Total Expenditure Increase		37.0	26.3
	Budget		363.2	337.6

Service Line	Change Type	($000's)	2022	2023
Leisure Centres - Program		Base Budget	8,365.9	6,092.1
	COVID-19 Impacts		(2,651.6)	-
	Other		(143.1)	(164.4)
		Total Revenue Increase	(2,794.7)	(164.4)
	Inflation/Transfer		316.9	131.3
	Growth		-	-
	COVID-19 Impacts		204.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	520.9	131.3
		Budget	6,092.1	6,059.0
Leisure Centres - Rentals		Base Budget	4,410.7	3,706.5
	COVID-19 Impacts		(609.6)	-
	Other		(385.3)	(189.4)
		Total Revenue Increase	(994.9)	(189.4)
	Inflation/Transfer		78.5	118.4
	Growth		160.2	-
	COVID-19 Impacts		52.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	290.7	118.4
		Budget	3,706.5	3,635.5
Marketing Services		Base Budget	449.4	466.3
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		(104.3)	(0.2)
	Growth		117.2	27.9
	COVID-19 Impacts		4.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	16.9	27.7
		Budget	466.3	494.0
Marr Residence		Base Budget	22.2	22.3
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		0.1	-
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	0.1	-
		Budget	22.3	22.3

Service Line	Change Type	($000's)	2022	2023
Nutrien Playland		Base Budget	174.2	-
	COVID-19 Impacts		(179.1)	-
	Other		(88.0)	(60.2)
		Total Revenue Increase	(267.1)	(60.2)
	Inflation/Transfer		89.0	60.2
	Growth		-	-
	COVID-19 Impacts		3.9	-
	Service Level Changes		-	-
		Total Expenditure Increase	92.9	60.2
		Budget	-	-
Outdoor Pools		Base Budget	1,084.9	996.1
	COVID-19 Impacts		(95.2)	-
	Other		(2.1)	(19.7)
		Total Revenue Increase	(97.3)	(19.7)
	Inflation/Transfer		1.5	16.0
	Growth		7.0	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	8.5	16.0
		Budget	996.1	992.4
Outdoor Sport Fields		Base Budget	921.8	841.5
	COVID-19 Impacts		(124.4)	-
	Other		(23.5)	(0.4)
		Total Revenue Increase	(147.9)	(0.4)
	Inflation/Transfer		44.5	16.3
	Growth		23.1	26.4
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	67.6	42.7
		Budget	841.5	883.8
Parks Maintenance & Design		Base Budget	16,986.1	17,328.6
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		214.0	206.6
	Growth		103.5	245.3
	COVID-19 Impacts		25.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	342.5	451.9
		Budget	17,328.6	17,780.5

Service Line	Change Type	($000's)	2022	2023
Playground & Recreation Area		Base Budget	1,048.5	1,064.0
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		(8.0)	10.5
	Growth		21.5	-
	COVID-19 Impacts		2.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	15.5	10.5
		Budget	1,064.0	1,074.5
Program Research & Design		Base Budget	247.7	251.9
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		3.2	0.2
	Growth		-	-
	COVID-19 Impacts		1.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	4.2	0.2
		Budget	251.9	252.1
River Landing		Base Budget	218.9	-
	COVID-19 Impacts		(221.7)	-
	Other		-	-
		Total Revenue Increase	(221.7)	-
	Inflation/Transfer		2.8	-
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	2.8	-
		Budget	-	-
Spectator Ballfields		Base Budget	171.6	159.2
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		(12.4)	1.5
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	(12.4)	1.5
		Budget	159.2	160.7

Service Line	Change Type	($000's)	2022	2023
Targeted Programming		Base Budget	618.6	621.1
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		2.5	1.0
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	2.5	1.0
		Budget	621.1	622.1

Taxation & General Revenues

Fines and Penalties		Base Budget	(6,429.6)	(7,500.2)
	COVID-19 Impacts		(1,070.6)	(1,038.0)
	Other		-	-
		Total Revenue Increase	(1,070.6)	(1,038.0)
	Inflation/Transfer		-	-
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	-	-
		Budget	(7,500.2)	(8,538.2)
General Revenue		Base Budget	(89,359.8)	(85,283.6)
	COVID-19 Impacts		4,435.6	3,823.5
	Other		220.4	(1,049.0)
		Total Revenue Increase	4,656.0	2,774.5
	Inflation/Transfer		-	-
	Growth		(650.0)	650.0
	COVID-19 Impacts		70.2	(50.2)
	Service Level Changes		-	-
		Total Expenditure Increase	(579.8)	599.8
		Budget	(85,283.6)	(81,909.3)
Grants in Lieu of Taxes		Base Budget	(44,100.6)	(44,774.4)
	COVID-19 Impacts		(721.2)	-
	Other		47.4	(648.7)
		Total Revenue Increase	(673.8)	(648.7)
	Inflation/Transfer		-	-
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	-	-
		Budget	(44,774.4)	(45,423.1)

City of Saskatoon **Operating & Capital Budget**

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Service Line	Change Type	($000's)	2022	2023
Municipal Revenue Sharing		Base Budget	(50,159.9)	(47,037.2)
	COVID-19 Impacts		3,122.7	(981.1)
	Other		-	-
		Total Revenue Increase	3,122.7	(981.1)
	Inflation/Transfer		-	-
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	-	-
		Budget	(47,037.2)	(48,018.3)
Other Levies		Base Budget	(2,612.6)	(2,721.4)
	COVID-19 Impacts		-	-
	Other		(398.2)	(39.2)
		Total Revenue Increase	(398.2)	(39.2)
	Inflation/Transfer		289.4	33.5
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	289.4	33.5
		Budget	(2,721.4)	(2,727.1)
Property Levy		Base Budget	(264,679.7)	(277,913.3)
	COVID-19 Impacts		-	-
	Other		(13,233.6)	(12,228.7)
		Total Revenue Increase	(13,233.6)	(12,228.7)
	Inflation/Transfer		-	-
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	-	-
		Budget	(277,913.3)	(290,142.0)

Transportation

Access Transit		Base Budget	5,261.2	5,613.9
	COVID-19 Impacts		30.6	(24.9)
	Other		-	-
		Total Revenue Increase	30.6	(24.9)
	Inflation/Transfer		200.1	134.3
	Growth		115.0	-
	COVID-19 Impacts		7.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	322.1	134.3
		Budget	5,613.9	5,723.3

Service Line	Change Type	($000's)	2022	2023
Bridges, Subways, Overpasses		Base Budget	8,328.2	8,401.5
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		70.3	65.2
	Growth		-	-
	COVID-19 Impacts		3.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	73.3	65.2
		Budget	8,401.5	8,466.7
Engineering		Base Budget	764.8	866.4
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		49.4	1.3
	Growth		43.2	43.2
	COVID-19 Impacts		9.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	101.6	44.5
		Budget	866.4	910.9
Impound Lot		Base Budget	104.8	-
	COVID-19 Impacts		(105.6)	-
	Other		(7.2)	(6.5)
		Total Revenue Increase	(112.8)	(6.5)
	Inflation/Transfer		8.0	6.5
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	8.0	6.5
		Budget	-	-
Parking		Base Budget	(1,098.5)	(1,557.1)
	COVID-19 Impacts		(593.9)	(948.3)
	Other		75.0	(2.6)
		Total Revenue Increase	(518.9)	(950.9)
	Inflation/Transfer		40.7	35.3
	Growth		-	-
	COVID-19 Impacts		19.6	-
	Service Level Changes		-	-
		Total Expenditure Increase	60.3	35.3
		Budget	(1,557.1)	(2,472.7)

Service Line	Change Type	($000's)	2022	2023
Road Maintenance		Base Budget	46,771.4	47,373.8
	COVID-19 Impacts		-	-
	Other		(787.0)	-
		Total Revenue Increase	(787.0)	-
	Inflation/Transfer		229.9	787.8
	Growth		1,156.5	620.3
	COVID-19 Impacts		3.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	1,389.4	1,408.1
		Budget	47,373.8	48,781.9
Snow & Ice Management		Base Budget	13,742.4	14,074.8
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		143.4	127.5
	Growth		189.0	163.0
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	332.4	290.5
		Budget	14,074.8	14,365.3
Street Cleaning & Sweeping		Base Budget	4,624.4	4,702.7
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		50.6	41.5
	Growth		27.7	28.6
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	78.3	70.1
		Budget	4,702.7	4,772.8
Street Lighting		Base Budget	6,939.4	7,689.9
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		750.5	132.5
	Growth		-	62.6
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	750.5	195.1
		Budget	7,689.9	7,885.0

City of Saskatoon **Operating & Capital Budget**

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Service Line	Change Type	($000's)	2022	2023
Transit Operations		Base Budget	37,525.1	39,098.7
	COVID-19 Impacts		(457.8)	(1,251.2)
	Other		-	-
		Total Revenue Increase	(457.8)	(1,251.2)
	Inflation/Transfer		1,438.8	813.3
	Growth		551.6	54.7
	COVID-19 Impacts		41.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	2,031.4	868.0
		Budget	39,098.7	38,715.5
Transportation Services		Base Budget	7,757.4	8,055.6
	COVID-19 Impacts		-	-
	Other		(24.9)	17.1
		Total Revenue Increase	(24.9)	17.1
	Inflation/Transfer		215.4	82.5
	Growth		71.7	95.3
	COVID-19 Impacts		36.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	323.1	177.8
		Budget	8,055.6	8,250.5
Urban Planning & Development				
Attainable Housing		Base Budget	533.3	543.8
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		9.5	0.2
	Growth		-	-
	COVID-19 Impacts		1.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	10.5	0.2
		Budget	543.8	544.0
Building & Plumbing Permit		Base Budget	-	-
	COVID-19 Impacts		(1,011.0)	-
	Other		(860.7)	(191.3)
		Total Revenue Increase	(1,871.7)	(191.3)
	Inflation/Transfer		672.8	191.3
	Growth		187.9	-
	COVID-19 Impacts		1,011.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	1,871.7	191.3
		Budget	-	-

Service Line	Change Type	($000's)	2022	2023
Business Improvement District		Base Budget	124.8	325.0
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		-	6.5
	Growth		200.2	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	200.2	6.5
		Budget	325.0	331.5
Bylaw Compliance		Base Budget	724.1	727.8
	COVID-19 Impacts		-	-
	Other		(10.9)	-
		Total Revenue Increase	(10.9)	-
	Inflation/Transfer		13.6	0.5
	Growth		-	-
	COVID-19 Impacts		1.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	14.6	0.5
		Budget	727.8	728.3
Development Review		Base Budget	692.1	760.7
	COVID-19 Impacts		(232.9)	-
	Other		18.2	(38.0)
		Total Revenue Increase	(214.7)	(38.0)
	Inflation/Transfer		(109.3)	38.5
	Growth		250.8	-
	COVID-19 Impacts		141.8	-
	Service Level Changes		-	-
		Total Expenditure Increase	283.3	38.5
		Budget	760.7	761.2
Licenses & Permits		Base Budget	-	-
	COVID-19 Impacts		(174.9)	-
	Other		-	-
		Total Revenue Increase	(174.9)	-
	Inflation/Transfer		(70.4)	-
	Growth		70.4	-
	COVID-19 Impacts		174.9	-
	Service Level Changes		-	-
		Total Expenditure Increase	174.9	-
		Budget	-	-

Service Line	Change Type	($000's)	2022	2023
Long Range Planning		Base Budget	283.1	414.6
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		7.9	0.4
	Growth		119.6	-
	COVID-19 Impacts		4.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	131.5	0.4
		Budget	414.6	415.0
Neighbourhood Planning		Base Budget	800.9	1,322.0
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		516.1	10.0
	Growth		-	-
	COVID-19 Impacts		5.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	521.1	10.0
		Budget	1,322.0	1,332.0
Planning Project Services		Base Budget	182.9	690.4
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		(162.2)	(5.2)
	Growth		663.7	-
	COVID-19 Impacts		6.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	507.5	(5.2)
		Budget	690.4	685.2
Regional Planning		Base Budget	630.0	718.6
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		35.2	(5.3)
	Growth		48.4	-
	COVID-19 Impacts		5.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	88.6	(5.3)
		Budget	718.6	713.3

City of Saskatoon **Operating & Capital Budget**

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Service Line	Change Type	($000's)	2022	2023
Research & Mapping		Base Budget	480.6	514.2
	COVID-19 Impacts		-	-
	Other		10.0	-
		Total Revenue Increase	10.0	-
	Inflation/Transfer		19.6	0.5
	Growth		1.0	-
	COVID-19 Impacts		3.0	-
	Service Level Changes		-	-
		Total Expenditure Increase	23.6	0.5
		Budget	514.2	514.7
Urban Design		Base Budget	1,987.9	1,549.0
	COVID-19 Impacts		-	-
	Other		-	-
		Total Revenue Increase	-	-
	Inflation/Transfer		(764.2)	(11.6)
	Growth		206.9	-
	COVID-19 Impacts		118.4	470.2
	Service Level Changes		-	-
		Total Expenditure Increase	(438.9)	458.6
		Budget	1,549.0	2,007.6
TOTAL CIVIC SERVICES (including land)		Base Budget	-	-
	COVID-19 Impacts		(1,592.3)	(420.0)
	Other		(17,745.2)	(14,875.7)
		Total Revenue Increase	(19,337.5)	(15,295.7)
	Inflation/Transfer		12,152.2	9,997.5
	Growth		5,316.8	4,878.2
	COVID-19 Impacts		1,592.3	420.0
	Service Level Changes		276.2	-
		Total Expenditure Increase	19,337.5	15,295.7
			-	-

Service Line	Change Type	($000's)	2022	2023
Utilities				
Saskatoon Light & Power	Base Budget		-	-
	COVID-19 Impacts		(4,689.6)	-
	Other		1,379.7	(1,593.0)
	Total Revenue Increase		(3,309.9)	(1,593.0)
	Inflation/Transfer		2,463.7	2,664.4
	Growth		(3,843.4)	(1,071.4)
	COVID-19 Impacts		4,689.6	-
	Service Level Changes		-	-
	Total Expenditure Increase		3,309.9	1,593.0
	Budget		-	-
Storm Water Management	Base Budget		-	-
	COVID-19 Impacts		-	-
	Other		(2,038.9)	(137.8)
	Total Revenue Increase		(2,038.9)	(137.8)
	Inflation/Transfer		2,015.8	53.7
	Growth		23.1	84.1
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
	Total Expenditure Increase		2,038.9	137.8
	Budget		-	-
Waste Services Utility	Base Budget		-	-
	COVID-19 Impacts		-	-
	Other		(419.2)	(5,280.0)
	Total Revenue Increase		(419.2)	(5,280.0)
	Inflation/Transfer		241.8	4,235.4
	Growth		177.4	1,044.6
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
	Total Expenditure Increase		419.2	5,280.0
	Budget		-	-
Wastewater Utility	Base Budget		-	-
	COVID-19 Impacts		(534.5)	-
	Other		(562.2)	(2,360.8)
	Total Revenue Increase		(1,096.7)	(2,360.8)
	Inflation/Transfer		(156.2)	2,062.6
	Growth		718.4	298.2
	COVID-19 Impacts		534.5	-
	Service Level Changes		-	-
	Total Expenditure Increase		1,096.7	2,360.8
	Budget		-	-

City of Saskatoon **Operating & Capital Budget**

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Service Line	Change Type	($000's)	2020	2021
Water Utility		Base Budget	-	-
	COVID-19 Impacts		(924.8)	-
	Other		(1,950.7)	(3,664.5)
		Total Revenue Increase	(2,875.5)	(3,664.5)
	Inflation/Transfer		1,018.7	3,141.7
	Growth		932.0	522.8
	COVID-19 Impacts		924.8	-
	Service Level Changes		-	-
		Total Expenditure Increase	2,875.5	3,664.5
		Budget	-	-
TOTAL UTILITIES		Base Budget	-	-
	COVID-19 Impacts		(6,148.9)	-
	Other		(3,591.3)	(13,036.1)
		Total Revenue Increase	(9,740.2)	(13,036.1)
	Inflation/Transfer		5,583.8	12,157.8
	Growth		(1,992.5)	878.3
	COVID-19 Impacts		6,148.9	-
	Service Level Changes		-	-
		Total Expenditure Increase	9,740.2	13,036.1
		Budget	-	-

Saskatoon Public Library

Public Library		Base Budget	27,525.1	28,976.1
	COVID-19 Impacts		-	-
	Other		125.0	-
		Total Revenue Increase	125.0	-
	Inflation/Transfer		(211.9)	538.3
	Growth		1,537.9	917.1
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	1,326.0	1,455.4
		Budget	28,976.1	30,431.5
Library Property Levy		Base Budget	(27,525.1)	(28,976.1)
	COVID-19 Impacts		-	-
	Other		(1,451.0)	(1,455.4)
		Total Revenue Increase	(1,451.0)	(1,455.4)
	Inflation/Transfer		-	-
	Growth		-	-
	COVID-19 Impacts		-	-
	Service Level Changes		-	-
		Total Expenditure Increase	-	-
		Budget	(28,976.1)	(30,431.5)

TOTAL LIBRARY	Base Budget	-	-
	COVID-19 Impacts	-	-
	Other	(1,326.0)	(1,455.4)
	Total Revenue Increase	(1,326.0)	(1,455.4)
	Inflation/Transfer	(211.9)	538.3
	Growth	1,537.9	917.1
	COVID-19 Impacts	-	-
	Service Level Changes	-	-
	Total Expenditure Increase	1,326.0	1,455.4
	Budget	-	-

Schedule XI - Capital Reserve Sufficiency

($000's)		Forecast Jan 1/22	2022 Source	2022 Appl	Balance Dec/22	2023 Source	2023 Appl	Balance Dec/23	2024-2026 Source	2024-2026 Appl	Balance Dec/26	Unfunded Projects	Total Dec/26
Civic Departments:													
Access Transit Capital	(2)	**(221)**	(302)	230	(293)	(308)	240	(361)	(963)	785	**(539)**	-	(539)
Active Transportation		**(14)**	(575)	575	(14)	(575)	575	(14)	(1,725)	1,725	**(14)**	-	(14)
Animal Services		**(171)**	(30)	165	(36)	(45)	50	(31)	(135)	120	**(46)**	-	(46)
Auto Garbage Container Repl		**38**	(567)	476	(53)	(921)	545	(429)	(2,764)	2,748	**(445)**	-	(445)
Bridge Major Repairs		**(4,552)**	(4,241)	3,286	(5,507)	(4,241)	6,304	(3,444)	(12,724)	16,135	**(33)**	-	(33)
Building Permit/Inspection Stab		**(1,137)**	(262)	-	(1,400)	(602)	-	(2,001)	(2,300)	-	**(4,302)**	-	(4,302)
Campsite	(1, 6)	**(122)**	(46)	-	(168)	(39)	-	(206)	(47)	-	**(253)**	-	(253)
Civic Bldgs Comp Mtnce		**(3,670)**	(9,480)	11,850	(1,300)	(9,668)	9,900	(1,068)	(30,180)	30,150	**(1,098)**	-	(1,098)
Civic Radio Replace & Expansion		**-**	(191)	191	(0)	(191)	191	(0)	(602)	602	**(0)**	-	(0)
Civic Vehicles & Equip Repl		**(8,000)**	(6,720)	8,430	(6,290)	(6,720)	8,210	(4,799)	(20,159)	24,700	**(258)**	-	(258)
Computer Equipment Repl		**-**	(711)	711	(0)	(521)	521	(1)	(1,970)	1,971	**-**	-	-
Corporate Capital		**21**	(2,389)	1,673	(696)	(2,056)	1,997	(755)	(5,019)	3,674	**(2,100)**	-	(2,100)
Dedicated Lands		**(385)**	(60)	-	(445)	(60)	-	(505)	(130)	-	**(635)**	-	(635)
Dedicated Roadways		**(1,364)**	(250)	200	(1,414)	(250)	200	(1,464)	(750)	600	**(1,614)**	-	(1,614)
		-	-	-	-	-	-	-	-	-	-	-	-
Environmental Sustainability		**-**	(250)	250	-	(250)	250	-	(250)	250	**-**	-	-
Facilities Site Repl		**-**	(341)	341	-	(341)	341	-	(2,170)	2,170	**-**	-	-
Fire Apparatus		**(596)**	(1,077)	900	(773)	(1,152)	900	(1,025)	(3,982)	3,140	**(1,867)**	-	(1,867)
Fire - Small Equipment Repl		**(668)**	(407)	1,030	(45)	(479)	425	(99)	(1,826)	1,115	**(810)**	-	(810)
Fire Uniforms		**(30)**	(254)	255	(29)	(260)	255	(34)	(781)	715	**(100)**	-	(100)
Forestry Farm Auditorium		**(28)**	(7)	-	(35)	(7)	-	(41)	(20)	-	**(61)**	-	(61)
Forestry Farm Development	(1)	**(51)**	(57)	28	(81)	(57)	28	(111)	(148)	83	**(177)**	-	(177)
Forestry Farm Park & Zoo Capital		**(119)**	(167)	100	(186)	(167)	150	(203)	(501)	200	**(504)**	-	(504)
Golf Course Capital	(1)	**(758)**	(213)	225	(746)	(257)	250	(753)	(1,405)	750	**(1,408)**	-	(1,408)
Grounds Maintenance Equip Repl		**(280)**	(449)	480	(249)	(449)	570	(127)	(1,346)	1,380	**(94)**	-	(94)
Heritage Fund		**(44)**	(51)	37	(59)	(52)	49	(62)	(164)	84	**(143)**	-	(143)
Infra Expansion - Transp		**173**	(2,103)	1,930	-	(2,176)	1,900	(276)	(6,669)	6,200	**(745)**	-	(745)
Infra Repl - Parks		**(133)**	(1,945)	1,900	(178)	(1,985)	1,900	(263)	(6,302)	5,700	**(865)**	-	(865)
Infra Repl - Storm		**(1,673)**	(9,608)	8,989	(2,291)	(9,649)	10,388	(1,551)	(29,437)	27,134	**(3,855)**	-	(3,855)
Infra Repl - W & S	(5)	**(671)**	(30,306)	30,584	(393)	(31,427)	31,391	(429)	(104,277)	98,960	**(5,746)**	-	(5,746)
IT Digital Data Res		**(30)**	(55)	50	(35)	(55)	50	(40)	(165)	(150)	**(355)**	-	(355)
IT Systems Development		**(0)**	(175)	175	(0)	(490)	490	(0)	(1,122)	1,122	**(0)**	-	(0)
Landfill Replacement	(4)	**(5,010)**	(5,267)	4,921	(5,356)	(3,587)	3,000	(5,942)	(10,755)	3,972	**(12,725)**	-	(12,725)
Leisure Serv Equip Repl	(2)	**(1,996)**	(493)	225	(2,263)	(493)	125	(2,631)	(1,875)	475	**(4,031)**	-	(4,031)
Park Enhancement	(1, 3)	**(911)**	(265)	675	(500)	(265)	149	(615)	(794)	618	**(791)**	-	(791)
Parking Capital Reserve		**(15)**	(375)	165	(225)	(375)	-	(600)	(1,125)	215	**(1,510)**	-	(1,510)
Parks & Rec Partnership		**(100)**	(225)	275	(50)	(225)	200	(75)	(675)	300	**(450)**	-	(450)
Parks Deferred Tree Replacement		**(250)**	(38)	-	(288)	(38)	-	(326)	(114)	-	**(440)**	-	(440)
Parks (Grounds Maint) Equip Acq		**(142)**	(261)	255	(148)	(261)	100	(309)	(813)	765	**(357)**	-	(357)
Paved Roadways Infra		**339**	(33,306)	32,000	(967)	(34,635)	32,450	(3,152)	(100,096)	101,435	**(1,813)**	-	(1,813)
Printing and Mail Equipment Repl		**(0)**	(23)	-	(23)	(23)	-	(46)	(72)	-	**(118)**	-	(118)
Public Works Bldgs Civic Facilities		**16**	(21)	-	(5)	(21)	-	(26)	(63)	-	**(89)**	-	(89)
River Landing Capital		**(337)**	(96)	120	(313)	(96)	295	(115)	(355)	-	**(469)**	-	(469)
Saskatoon Light & Power Extension		**(857)**	(6,344)	6,819	(382)	(7,076)	7,005	(453)	(20,054)	17,715	**(2,792)**	-	(2,792)
Saskatoon Light & Power Repl		**(624)**	(6,259)	7,070	186	(6,741)	6,790	236	(18,830)	17,640	**(954)**	-	(954)
Snow & Ice Mgmt Equip		**(327)**	(265)	-	(592)	(265)	400	(457)	(795)	400	**(852)**	-	(852)
Street Clean/Sweep Equip Acqu'n		**(238)**	(27)	-	(265)	(27)	-	(292)	(81)	-	**(373)**	-	(373)
Streetscape - BID	(1)	**(1,738)**	(1,429)	3,021	(146)	(1,887)	1,940	(93)	(5,662)	2,878	**(2,877)**	-	(2,877)
Streetscape - City Wide	(1)	**(164)**	-	70	(94)	70	-	(24)	24	-	**0**	-	0
Traffic Noise Attenuation	(7)	**(567)**	(312)	328	(551)	(312)	328	(535)	(936)	984	**(487)**	-	(487)
Traffic Safety		**-**	(1,050)	850	(200)	(1,050)	900	(350)	(3,150)	2,950	**(550)**	-	(550)
Transportation Infra		**(47)**	(3,685)	3,683	(49)	(3,685)	3,680	(54)	(11,472)	10,680	**(846)**	-	(846)
Transit Additional Veh Repl		**(1,168)**	(260)	-	(1,427)	(265)	-	(1,692)	(827)	-	**(2,519)**	-	(2,519)
Transit Capital Projects		**(124)**	(1,164)	1,167	(121)	(1,187)	1,198	(110)	(3,705)	2,618	**(1,198)**	-	(1,198)
Transit Vehicles Repl		**(1,572)**	(1,357)	-	(2,929)	(1,384)	-	(4,314)	(4,322)	-	**(8,635)**	-	(8,635)
Transportation Equip Acquisition		**(2)**	(129)	75	(55)	(104)	50	(109)	(462)	225	**(346)**	-	(346)
Trunked Radio System Infras Repl		**-**	(550)	550	-	(550)	550	-	(1,710)	1,710	**-**	-	-
Unified Communications		**(150)**	(50)	-	(200)	(50)	-	(250)	(150)	350	**(50)**	-	(50)
Urban Forest & Pest Mgmt Capital		**(14)**	(150)	-	(164)	(150)	-	(314)	(450)	-	**(764)**	-	(764)
Waste Minimization		**(1,152)**	(400)	1,114	(439)	(700)	1,078	(61)	(2,100)	-	**(2,161)**	-	(2,161)
Wastewater Coll & Treat Repl		**(2,960)**	(1,814)	1,391	(3,383)	(1,944)	2,795	(2,532)	(6,072)	4,674	**(3,930)**	-	(3,930)

City of Saskatoon **Operating & Capital Budget**

Preliminary 2022/2023

Wastewater Treatment Capital	**(14,080)**	(15,763)	18,273	(11,570)	(15,442)	12,151	(14,861)	(41,577)	38,845	**(17,593)**	-	(17,593)
Water Supply Repl	**(43)**	(2,067)	1,750	(359)	(2,302)	2,476	(185)	(8,716)	4,258	**(4,643)**	-	(4,643)
Waterworks Capital Projects	**(4,615)**	(19,244)	22,125	(1,734)	(19,197)	13,983	(6,948)	(62,542)	67,458	**(2,032)**	-	(2,032)
Subtotal	**(63,336)**	**(175,976)**	**181,983**	**(57,330)**	**(179,716)**	**169,714**	**(67,332)**	**(550,357)**	**513,227**	**(104,462)**	**0**	**(104,462)**
Boards and Commissions:												
Albert Comm Centre Repair	**24**	(50)	25	**(1)**	(50)	50	**(1)**	(150)	150	**(1)**	-	**(1)**
SaskTel Centre Equip Repl	**(882)**	-	334	**(548)**	-	250	**(298)**	(478)	750	**(26)**	-	**(26)**
SaskTel Centre Fac. Enhancement	**(4,663)**	-	535	**(4,128)**	-	600	**(3,528)**	(2,527)	1,200	**(4,855)**	-	**(4,855)**
Remai Modern Art Gallery Cap Equip Repl	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	**-**
Police Radio	**(42)**	-	-	**(42)**	(70)	111	**(1)**	(3,560)	1,781	**(1,780)**	-	**(1,780)**
Police Facility Renovations	**(168)**	-	110	**(58)**	(62)	120	**-**	(529)	529	**-**	-	**-**
Police Oper Equip & Tech Adv	**(366)**	(2,845)	3,007	**(204)**	(3,250)	3,224	**(230)**	(8,156)	8,461	**75**	-	**75**
Public Library Capital Expan	**(4,812)**	(350)	-	**(5,162)**	(350)	-	**(5,512)**	(1,048)	-	**(6,560)**	-	**(6,560)**
Public Library Equip Repl	**(658)**	(146)	100	**(704)**	(146)	100	**(750)**	(438)	300	**(888)**	-	**(888)**
Public Library Francis Morrison Mtnce	**(3,011)**	(370)	-	**(3,381)**	(370)	-	**(3,751)**	(1,112)	-	**(4,863)**	-	**(4,863)**
Public Library JS Wood Mtnce	**(300)**	(55)	-	**(355)**	(55)	-	**(410)**	(165)	-	**(575)**	-	**(575)**
Public Library Mayfair Mtnce	**(528)**	(16)	-	**(544)**	(16)	-	**(560)**	(48)	-	**(608)**	-	**(608)**
Public Library Alice Turner Mtnce	**(1,078)**	(111)	-	**(1,189)**	(111)	-	**(1,300)**	(336)	-	**(1,636)**	-	**(1,636)**
Public Library New Central Library	**-**	-	-	**-**	-	-	**-**	-	-	**-**	-	**-**
Public Library Information Technology	**(1,424)**	-	-	**(1,424)**	-	-	**(1,424)**	-	-	**(1,424)**	-	**(1,424)**
TCU Place Capital Exp	**(1,543)**	(231)	1,018	**(756)**	(231)	710	**(277)**	(693)	-	**(969)**	-	**(969)**
TCU Place Equipment Repl	**(4,723)**	(461)	1,011	**(4,173)**	(461)	1,040	**(3,594)**	(1,382)	1,500	**(3,476)**	-	**(3,476)**
Subtotal	**(24,175)**	**(4,635)**	**6,140**	**(22,670)**	**(5,172)**	**6,205**	**(21,636)**	**(20,621)**	**14,671**	**(27,587)**	**-**	**(27,587)**
TOTAL RESERVE SUFFICIENCY	**(87,511)**	**(180,611)**	**188,122**	**(80,000)**	**(184,887)**	**175,919**	**(88,968)**	**(570,979)**	**527,898**	**(132,049)**	**-**	**(132,049)**

(1) Applications include contributions to operations
(2) Subject to operating budget approval
(3) Applications include commitment to community cost-shared projects
(4) Source includes a portion of tipping fees
(5) Includes the Flood Protection Program
(6) Applications include contributions to capital projects
(7) Applications include the 10-year loan repayment for P1522 starting 2019

Schedule XII - Funded Capital Investments

Funded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan	Total
Corporate Asset Management						
P.00679: Grounds Mtnce-Equipment Repl	480.0	570.0	480.0	480.0	420.0	2,430.0
P.00877: Trunking Radio Infra Replacement	550.0	550.0	570.0	570.0	570.0	2,810.0
P.01135: Civic Bldgs Comprehensive Maint Program	7,950.0	9,850.0	9,750.0	9,950.0	10,250.0	47,750.0
P.01356: V&E Additional Vehicles & Equipment	255.0	500.0	255.0	655.0	255.0	1,920.0
P.01357: V&E Replacement Vehicles & Equipment	8,430.0	8,210.0	8,200.0	8,000.0	8,500.0	41,340.0
P.01523: Trunking Radio Replacement	191.0	191.0	201.0	201.0	200.0	984.0
P.01557: Office Mods/Furniture Replace/Upgrades	50.0	50.0	50.0	50.0	50.0	250.0
P.01949: Service Saskatoon - Staff Accommodation	250.0	250.0	250.0	250.0	250.0	1,250.0
P.02180: Civic Facility Site Maintenance	341.0	341.0	341.0	341.0	341.0	1,705.0
P.10014: HBAC Accessibility Upgd & 50m pool rehab	3,500.0	-	-	-	-	3,500.0
Corporate Asset Management	**21,997.0**	**20,512.0**	**20,097.0**	**20,497.0**	**20,836.0**	**103,939.0**
Corporate Governance & Finance						
P.01083: Corporate Network Equipment Repl	711.0	521.0	657.0	657.0	657.0	3,203.0
P.01364: Corporate Network Equipment Repl	200.0	200.0	200.0	200.0	200.0	1,000.0
P.01829: Service Saskatoon - Systems	5,338.0	6,533.0	-	-	-	11,871.0
P.01883: Electronic Records Management	95.0	200.0	95.0	95.0	500.0	985.0
P.01884: Electronic Agenda & Meeting Mgt Systm	-	250.0	-	-	-	250.0
P.02367: Voice Over Internet Protocol	-	-	-	350.0	-	350.0
P.02516: Develop Enterprise Management Strategies	50.0	240.0	124.0	124.0	124.0	662.0
P.02626: Talent Management Framework	50.0	50.0	50.0	50.0	50.0	250.0
P.02627: Event Venue Business Plan	2,700.0	2,700.0	-	-	-	5,400.0
P.10045: Cybersecurity Program	125.0	250.0	250.0	250.0	250.0	1,125.0
Corporate Governance & Finance	**9,269.0**	**10,944.0**	**1,376.0**	**1,726.0**	**1,781.0**	**25,096.0**
Environmental Health						
P.01475: Auto'D Garbage Container Repl	476.0	545.0	916.0	916.0	916.0	3,769.0
P.01964: Waste Reduction Initiatives	160.0	-	-	-	-	160.0
P.02051: Landfill Optimization	4,921.0	3,000.0	3,372.0	100.0	500.0	11,893.0
P.02598: Corporate Adaptation Strategy	130.0	-	-	-	-	130.0
P.03001: Energy Assistance Program	75.0	75.0	-	-	-	150.0
P.10013: Sustainable Food	-	60.0	-	-	-	60.0

P.10015: EV Adoption Roadmap	45.0	175.0	-	-	-	220.0
P.10016: Solid Waste R&DP Development + Plan Impl	240.0	560.0	-	-	-	800.0
P.10017: Emergency Waste Strategy	-	80.0	-	-	-	80.0
P.10018: Compost Depot Feasibility Study	66.0	-	-	-	-	66.0
P.10019: Multi-Unit Organics	500.0	378.0	-	-	-	878.0
P.10020: Garbage Svc Verification System Upgrades	148.0	-	-	-	-	148.0
Environmental Health	**6,761.0**	**4,873.0**	**4,288.0**	**1,016.0**	**1,416.0**	**18,354.0**
Land Development						
P.00616: Land Dev't-Prim Wtrmn-Northeast Sector	-	-	1,015.0	1,829.0	-	2,844.0
P.00625: Land Dev't-Tr Swr-NorthEast Sector	525.0	-	12,238.0	6,478.0	-	19,241.0
P.00626: Land Dev't-Subdivis'N Warranty	182.0	198.0	-	-	-	380.0
P.00627: Land Dev't-Subdivis'N Fencing	32.0	68.0	157.0	18.0	-	275.0
P.00634: Land Dev't-Tr Swr-North Industrial	6,426.0	2,389.0	10,854.0	9,144.0	10,856.0	39,669.0
P.00636: Land Dev't-Tr Swr-Montgomery Place West	-	50.0	-	-	-	50.0
P.00639: Land Dev't-Subdivis'N Buffers	99.0	309.0	336.0	266.0	-	1,010.0
P.00655: Land Dev't-Artl Rd-Mcormond Dr	6,560.0	-	-	-	5,978.0	12,538.0
P.00668: Park Dev't-Boulevard Development	120.0	120.0	120.0	120.0	120.0	600.0
P.00681: Land Dev't-Artl Rd-Taylor St	-	-	-	-	3,657.0	3,657.0
P.00686: Land Dev't-Prim Wtrmn-Southeast Sector	850.0	-	-	-	-	850.0
P.00748: Land Dev't-Gen Admin-Old Areas	501.0	335.0	-	-	-	836.0
P.00778: Land Dev't-Tr Swr-Stonebridge	5,364.0	-	-	-	-	5,364.0
P.01057: Park Dev't-Ind'L Area Blvd Tree Planting	50.0	50.0	50.0	50.0	50.0	250.0
P.01391: Land Dev't-Parkridge Sub	10.0	70.0	-	-	-	80.0
P.01402: Land Dev't-Willows	85.0	-	-	-	-	85.0
P.01403: Land Dev't-Rosewood	138.0	234.0	-	-	-	372.0
P.01405: Land Dev't-Evergreen	100.0	62.0	-	-	-	162.0
P.01407: Land Dev't-Kensington	2,889.0	228.0	3,173.0	-	-	6,290.0
P.01408: Land Dev't-Airport Industrial Bus Park	351.0	14.0	1,204.0	-	-	1,569.0
P.01410: Land Dev't-Elk Point	-	65.0	-	-	-	65.0
P.01411: Land Dev't- Aspen Ridge	440.0	9,324.0	-	-	-	9,764.0
P.01416: Land Dev't-Tr Swr-Hampton Village	400.0	-	26,898.0	-	-	27,298.0
P.01417: Land Dev't-Tr Swr-Blairmore	1,760.0	-	-	1,705.0	-	3,465.0
P.01418: Land Dev't-Tr Swr-Holmwood	-	5,780.0	-	5,444.0	-	11,224.0
P.01419: Land Dev't-Brighton	1,756.0	5,903.0	-	-	-	7,659.0
P.01420: Land Dev't - Infill Developments	597.0	-	-	-	-	597.0
P.01421: Land Dev't - University Heights #3	10.0	10.0	-	-	-	20.0
P.01435: Land Dev't-Prim Wtrmn-North Industrial	1,768.0	1,792.0	34,110.0	14,328.0	1,864.0	53,862.0

P.01436: Land Dev't-Blairmore Primary Water Mains	500.0	-	15,302.0	14,424.0	-	30,226.0
P.01437: Land Dev't-Prim Wtrmn-Holmwood Sector	-	-	-	-	4,702.0	4,702.0
P.01458: Land Dev't - Artl Rd - Claypool Dr	-	-	-	-	13,936.0	13,936.0
P.01460: Land Dev't - Artl Rd - Neault Rd	12,224.0	5,549.0	-	-	5,056.0	22,829.0
P.01468: Land Dev't-Art Rd-8Th Street East	-	6,945.0	-	6,489.0	-	13,434.0
P.01568: Park Dev't-Rosewood	2,976.0	-	-	-	-	2,976.0
P.01570: Park Dev't-Kensington	14.0	125.0	40.0	1,238.0	-	1,417.0
P.01574: Park Dev't-Aspen Ridge	17.0	4,395.0	623.0	582.0	-	5,617.0
P.01576: Park Dev't-Brighton	1,616.0	2,866.0	2,081.0	-	-	6,563.0
P.01769: Land Dev't-Marquis Industrial Area	3,122.0	20.0	-	-	-	3,142.0
Land Development	**51,482.0**	**46,901.0**	**108,201.0**	**62,115.0**	**46,219.0**	**314,918.0**
Recreation & Culture						
P.00677: Albert Comm Centre Renos	23.0	50.0	50.0	50.0	50.0	223.0
P.00706: Leis Serv-Facility Equip Repl	225.0	125.0	125.0	225.0	125.0	825.0
P.00901: Park Upgrades, Enhancements & Repairs	1,900.0	1,900.0	1,900.0	1,900.0	1,900.0	9,500.0
P.01578: Silverwood Industrial Area Parks	1,880.0	-	-	-	-	1,880.0
P.01595: Neighbourhood Parks Enhancements	55.0	-	-	-	-	55.0
P.01876: Tennis Court-Acrylic Surface	50.0	50.0	50.0	50.0	50.0	250.0
P.02048: FFP & Zoo Master Plan Implementation	100.0	150.0	200.0	-	-	450.0
P.02101: Golf Course Improvemnts & Equip Repl.	375.0	250.0	250.0	250.0	250.0	1,375.0
P.02102: Sportfield Development & Improvements	85.0	100.0	120.0	75.0	-	380.0
P.02114: Riverbank Parks Upgrades	230.0	-	330.0	-	-	560.0
P.02352: Permanent Boat Launch Site	-	200.0	200.0	-	-	400.0
P.02353: Chief Whitecap Park Development	70.0	-	-	-	-	70.0
P.02528: Dog Park Development	95.0	50.0	-	60.0	60.0	265.0
P.02602: Winter Recr. Park At Diefenbaker Park	-	-	70.0	70.0	-	140.0
P.02606: Accessibility Upgrades To Indoor Pools	500.0	250.0	250.0	-	-	1,000.0
P.02607: Accessibility Outdoor And Paddling Pools	200.0	100.0	100.0	-	-	400.0
P.02623: River Landing Small Asset Replacements	120.0	295.0	-	-	-	415.0
P.10011: BMX/Skateboard/Bike Skills Parks	750.0	-	-	-	-	750.0
P.10021: Farmers' Market Building Renewal	400.0	-	-	-	-	400.0
Recreation & Culture	**7,058.0**	**3,520.0**	**3,645.0**	**2,680.0**	**2,435.0**	**19,338.0**
Saskatoon Fire						

P.00582: Fire-Equip & Small Vehicle Replacement	340.0	1,695.0	425.0	405.0	305.0	3,170.0
P.02379: Fire - Major Apparatus Replacement	900.0	900.0	670.0	900.0	1,570.0	4,940.0
P.02504: Fire - New Equipment	-	100.0	100.0	100.0	100.0	400.0
P.02509: Fire - Uniforms	255.0	255.0	240.0	235.0	240.0	1,225.0
Saskatoon Fire	**1,495.0**	**2,950.0**	**1,435.0**	**1,640.0**	**2,215.0**	**9,735.0**
Saskatoon Police Services						
P.01389: Notebook Replacement (In-Car)	-	-	-	-	72.0	72.0
P.02119: Radio Replacement	-	111.0	-	1,427.0	437.0	1,975.0
P.02389: Fleet Additions	586.0	214.0	107.0	107.0	107.0	1,121.0
P.02489: Furniture Replacement	70.0	70.0	55.0	55.0	55.0	305.0
P.02497: Equipment Replacement	961.0	685.0	899.0	1,047.0	1,002.0	4,594.0
P.02498: Equipment Expansion	70.0	-	-	-	-	70.0
P.02499: Technology Replacement	1,200.0	1,814.0	1,279.0	1,123.0	1,145.0	6,561.0
P.02610: Technology Expansion	656.0	725.0	337.0	326.0	288.0	2,332.0
P.02618: Facility Renovation	40.0	50.0	284.0	-	80.0	454.0
P.02619: Aircraft Equipment Replacement	120.0	-	120.0	703.0	120.0	1,063.0
P.02620: Indigenous Engagement Strategy	69.0	-	-	-	-	69.0
Saskatoon Police Services	**3,772.0**	**3,669.0**	**3,081.0**	**4,788.0**	**3,306.0**	**18,616.0**
Saskatoon Public Library						
P.00838: Library-Equipment Replacement	100.0	100.0	100.0	100.0	100.0	500.0
Saskatoon Public Library	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**500.0**
Transportation						
P.00671: Auxiliary Veh/Equip	50.0	50.0	50.0	50.0	50.0	250.0
P.00837: Lane Rehab & Drainage Improv	1,673.0	1,700.0	1,700.0	1,700.0	1,700.0	8,473.0
P.00959: Upgrade Boundary Roads	350.0	400.0	400.0	400.0	400.0	1,950.0
P.01194: Engine Overhaul	627.0	683.0	715.0	749.0	784.0	3,558.0
P.01504: Neigh.Traffic Review Perm Installation	100.0	300.0	300.0	400.0	400.0	1,500.0
P.01512: Neighbourhood Traffic Management	50.0	50.0	50.0	50.0	50.0	250.0
P.01522: Traffic Noise Attenuation	50.0	50.0	50.0	50.0	50.0	250.0
P.01526: Circle Dr Bridge Repair	536.0	4,824.0	-	-	-	5,360.0
P.01527: University Bridge Rehab	-	-	-	485.0	2,000.0	2,485.0
P.01528: Spadina Cres Bridge	650.0	-	-	-	-	650.0
P.01551: Broadway Bridge Repairs	-	1,030.0	-	9,500.0	-	10,530.0
P.01556: System Upgrades/Replacements	150.0	150.0	150.0	150.0	150.0	750.0
P.02020: 17th Street Corridor Extension	7,750.0	-	-	-	-	7,750.0
P.02043: TC-Curb Replacement/Rehabilitation	200.0	200.0	200.0	200.0	200.0	1,000.0
P.02095: Access Transit-Bus Replacements	680.0	350.0	361.0	372.0	383.0	2,146.0
P.02097: Bus Seat Replacement	50.0	-	-	80.0	-	130.0

P.02234: Walkway Management	50.0	50.0	50.0	50.0	50.0	250.0
P.02265: Transportation Equipment Acquisitions	75.0	50.0	75.0	75.0	75.0	350.0
P.02270: Paved Roads And Sidewalk Preservation	32,000.0	32,950.0	32,500.0	32,550.0	32,550.0	162,550.0
P.02273: 108th St over Circle Drive	-	-	-	-	750.0	750.0
P.02288: Transportation Safety	1,180.0	1,050.0	950.0	1,150.0	1,150.0	5,480.0
P.02289: Transportation Planning	250.0	300.0	250.0	250.0	250.0	1,300.0
P.02290: Traffic Control Systems	1,450.0	1,450.0	1,150.0	1,150.0	1,150.0	6,350.0
P.02317: Transit Shelters/Benches	200.0	200.0	-	-	-	400.0
P.02323: Ridership Growth Initiatives	175.0	100.0	100.0	100.0	100.0	575.0
P.02328: Transit Implementation Plan	10,500.0	46,250.0	70,550.0	76,000.0	50,300.0	253,600.0
P.02395: Circle Drive/14th St-NB	-	150.0	1,350.0	-	-	1,500.0
P.02398: Attridge Dr/Circle Dr Overpass	900.0	-	-	-	-	900.0
P.02402: Hwy 16 Eastbound Over Hwy 11 Overpass	-	-	-	-	250.0	250.0
P.02406: Minor Bridge Repairs	1,200.0	300.0	300.0	300.0	1,200.0	3,300.0
P.02409: Traffic Operations & Management	660.0	660.0	660.0	660.0	660.0	3,300.0
P.02429: License Plate Recognition Sys Expansion	115.0	-	115.0	-	-	230.0
P.02468: Active Transportation Plan Implement	1,075.0	1,075.0	1,275.0	1,275.0	1,275.0	5,975.0
P.02589: Transit Technology Plan	425.0	275.0	50.0	50.0	100.0	900.0
P.02643: Parking Asset Rehabilitation	50.0	-	100.0	-	-	150.0
Transportation	**63,221.0**	**94,647.0**	**113,451.0**	**127,796.0**	**96,027.0**	**495,142.0**
Urban Planning and Development						
P.02034: Lap Implementation	50.0	50.0	50.0	50.0	50.0	250.0
P.02162: Urban Design - BIDs	2,100.0	1,000.0	-	-	-	3,100.0
Urban Planning and Development	**2,150.0**	**1,050.0**	**50.0**	**50.0**	**50.0**	**3,350.0**
Utilities						
P.00687: WW - Asset Replacement	1,391.0	2,795.0	745.0	1,341.0	2,588.0	8,860.0
P.00720: SL&P - Capacitor Installations	300.0	100.0	-	-	-	400.0
P.00724: SL&P - Revenue Meter - New & Replacement	300.0	300.0	300.0	300.0	300.0	1,500.0
P.00736: SL&P - Customer Upgrades And Extensions	2,200.0	2,360.0	2,450.0	2,450.0	2,450.0	11,910.0
P.00812: SL&P - Geographic Information System GIS	-	100.0	100.0	-	-	200.0
P.00825: SL&P - Street Light Upgrade	82.0	20.0	70.0	70.0	70.0	312.0
P.01016: SL&P - Neighbourhood Street Light Upgrds	-	-	125.0	125.0	-	250.0
P.01018: SL&P - Monitoring System Upgrade (Scada)	50.0	30.0	-	150.0	150.0	380.0
P.01054: WTR - Asset Replacement	1,750.0	2,476.0	2,331.0	1,338.0	589.0	8,484.0
P.01174: SL&P Street Lights - Land Development	1,556.0	1,434.0	-	-	-	2,990.0

P.01243: WW - Lift Station Upgrades	1,500.0	1,515.0	1,530.0	1,545.0	1,576.0	7,666.0
P.01255: SL&P - Distribution - Equipment Upgrade	115.0	250.0	250.0	250.0	250.0	1,115.0
P.01256: SL&P - Substation Upgrades	2,200.0	400.0	200.0	2,500.0	-	5,300.0
P.01257: SL&P - Security Improvements	-	-	50.0	50.0	50.0	150.0
P.01268: SL&P - Network Vaults	200.0	-	-	-	-	200.0
P.01269: SL&P - North Downtown Development	-	-	220.0	220.0	220.0	660.0
P.01272: SL&P - Building & Grounds	-	500.0	350.0	350.0	350.0	1,550.0
P.01281: SL&P - Sustain Power Generation Options	-	-	200.0	200.0	200.0	600.0
P.01282: SL&P - Street Lights - Mitigation	820.0	745.0	875.0	875.0	775.0	4,090.0
P.01286: SL&P - Elec Sys Planning Studies	-	-	100.0	100.0	100.0	300.0
P.01295: SL&P - Network - Major Assets	630.0	500.0	410.0	50.0	-	1,590.0
P.01296: SL&P - Network - Civil Infrastructure	660.0	500.0	610.0	300.0	100.0	2,170.0
P.01297: SL&P - Network - Primary Lines	370.0	-	800.0	200.0	800.0	2,170.0
P.01298: SL&P - Network - Secondary Lines	199.0	230.0	-	60.0	-	489.0
P.01299: SL&P - Network - Protection & Control	520.0	520.0	260.0	260.0	260.0	1,820.0
P.01301: SL&P - Substation Communication Upgrade	75.0	80.0	200.0	80.0	200.0	635.0
P.01305: SL&P - Feeder Upgrade/Replacement	1,950.0	2,600.0	2,625.0	2,625.0	2,625.0	12,425.0
P.01308: SL&P - 15 Kv Conv - Intermed Substations	3,500.0	2,900.0	2,400.0	2,400.0	3,200.0	14,400.0
P.01310: SL&P - Utility - Research & Development	165.0	165.0	165.0	165.0	165.0	825.0
P.01316: SL&P - Transmis Pole/Structure Upgrades	-	-	100.0	150.0	-	250.0
P.01326: SL&P - Substation Monitoring Sys Upgrade	-	100.0	50.0	100.0	50.0	300.0
P.01329: SL&P - Substation Relay Upgrades	-	-	150.0	150.0	150.0	450.0
P.01350: SL&P - Substation Building & Ground Reno	25.0	50.0	50.0	50.0	50.0	225.0
P.01353: SL&P - Equipment Upgrade & Replacement	460.0	2,330.0	150.0	300.0	150.0	3,390.0
P.01493: East Riverbank Stabilization	235.0	238.0	242.0	248.0	253.0	1,216.0
P.01615: Water Distribution	20,520.0	21,334.0	21,866.0	22,414.0	22,974.0	109,108.0
P.01616: Waste Water Collection	6,227.0	6,382.0	6,541.0	6,705.0	6,872.0	32,727.0
P.01617: Primary Water Mains	2,259.0	2,298.0	2,354.0	2,412.0	2,473.0	11,796.0
P.01618: Sanitary Sewer Trunks	1,578.0	1,380.0	1,415.0	1,449.0	1,484.0	7,306.0
P.01619: Storm Sewer Trunk And Collection	14,294.0	14,070.0	9,747.0	13,356.0	10,062.0	61,529.0
P.01621: Storm Sewer Pond Preservation	667.0	718.0	775.0	837.0	905.0	3,902.0
P.01955: Utility Solar Scale Enrgy Implementation	400.0	400.0	-	-	-	800.0
P.02197: WTR - Water & Energy Conserv Initiatives	190.0	190.0	190.0	190.0	190.0	950.0
P.02214: WTR - Water System Assessment	200.0	-	-	206.0	-	406.0
P.02230: WW-Infrastructure Upgrades	2,500.0	2,525.0	2,550.0	2,576.0	2,627.0	12,778.0

P.02263: WTR - Watershed Mgmt And Assessment Prog	260.0	260.0	260.0	260.0	260.0	1,300.0
P.02274: WW-Liq. Handling Train Facilities Upgd	-	-	-	-	7,223.0	7,223.0
P.02278: WTR-Sand Separator Building	-	-	-	-	1,051.0	1,051.0
P.02287: WTR-42nd St Reservoir Generator & Pump	2,500.0	2,020.0	-	-	-	4,520.0
P.02554: WW-Scada Upgrade	-	-	-	2,061.0	-	2,061.0
P.02561: WTR - Infrastructure Upgrades	5,000.0	5,050.0	5,101.0	5,152.0	5,255.0	25,558.0
P.02572: WTR - Engineered Wtr Drawings	300.0	203.0	128.0	129.0	53.0	813.0
P.02573: WTR - Roof Repair	-	303.0	-	-	-	303.0
P.02580: WW-Digester Cleaning Facility	-	-	-	479.0	7,035.0	7,514.0
P.02582: WW-Pep Forcemain/Influent Channel Insp	2,000.0	-	-	-	-	2,000.0
P.02585: WW-Bioreactor Expansion	11,043.0	-	-	-	-	11,043.0
P.02592: WW-N40 Forcemain	7,686.0	10,100.0	10,201.0	-	-	27,987.0
P.02593: WTR-New Water Treatment Plant	200.0	404.0	-	-	-	604.0
P.10003: WTR Laboratory Upgrade & Expansion	100.0	51.0	51.0	52.0	-	254.0
P.10004: Energy Management Program	150.0	51.0	51.0	52.0	-	304.0
P.10005: WTR Quality Management Program	150.0	202.0	204.0	206.0	-	762.0
P.10006: WTR Capital Development Expansion Plan	7,585.0	16,650.0	12,496.0	24,727.0	25,222.0	86,680.0
P.10007: WTR Raw Water Monitoring Program	-	505.0	4,590.0	52.0	-	5,147.0
P.10008: WW - Cogeneration Study	-	-	-	206.0	-	206.0
Utilities	**107,062.0**	**108,334.0**	**96,628.0**	**102,523.0**	**111,357.0**	**525,904.0**
Total Funded Capital Projects	274,367.0	297,500.0	352,352.0	324,931.0	285,742.0	1,534,892.0

Schedule XIII - Unfunded Capital Investments

Unfunded Capital Projects	2022 Budget	2023 Budget	2024 Plan	2025 Plan	2026 Plan	Total
Community Support						
P.02519: Winter City Stratgy Devp. & Imp. Support	60.0	60.0	-	-	-	120.0
P.10026: Meewasin Trail Expansion/Upgrades	500.0	188.0	188.0	188.0	188.0	1,252.0
P.10027: Saskatoon Tribal Council - Saweyihtotan	100.0	-	-	-	-	100.0
Community Support	**660.0**	**248.0**	**188.0**	**188.0**	**188.0**	**1,472.0**
Corporate Asset Management						
P.01361: V&E Fuel Stations	1,851.0	-	-	-	-	1,851.0
Corporate Asset Management	**1,851.0**	**-**	**-**	**-**	**-**	**1,851.0**
Corporate Governance & Finance						
P.01364: Corporate Network Equipment Repl	625.0	-	-	-	-	625.0
P.02625: COS & U Of S Research Partnership	50.0	50.0	-	-	-	100.0
P.02627: Event Venue Business Plan	862.0	-	-	-	-	862.0
P.03000: Municipal Asset Management Program	-	-	50.0	50.0	50.0	150.0
P.10040: Mental Wellness Strategy	106.0	106.0	-	-	-	212.0
P.10041: Corporate Equity, Diversity & Inclusion	612.0	-	-	-	-	612.0
P.10042: Indigenous Initiatives	562.0	536.0	-	-	-	1,098.0
P.10043: Corporate Asset Management Capacity	140.0	140.0	-	-	-	280.0
P.10044: Workplace Sustain Strtgy & Buss Enablmnt	250.0	250.0	-	-	-	500.0
Corporate Governance & Finance	**3,207.0**	**1,082.0**	**50.0**	**50.0**	**50.0**	**4,439.0**
Environmental Health						
P.01964: Waste Reduction Initiatives	-	220.0	-	-	-	220.0
P.02390: Green Infrastructure Strategy	935.0	995.0	5,690.0	1,535.0	11,000.0	20,155.0
P.02539: Climate Change Mitigation Business Plan	165.0	-	-	300.0	-	465.0
P.02598: Corporate Adaptation Strategy	60.0	-	-	-	-	60.0
P.02650: Integrated Solar/Renewable Energy Strtgy	90.0	100.0	3,810.0	-	3,575.0	7,575.0
P.10013: Sustainable Food	55.0	145.0	165.0	165.0	250.0	780.0
P.10015: EV Adoption Roadmap	175.0	-	880.0	-	-	1,055.0
P.10016: Solid Waste R&DP Development + Plan Impl	-	-	400.0	160.0	150.0	710.0
P.10019: Multi-Unit Organics	-	-	500.0	-	-	500.0

P.10031: Deep Energy Civic Bldg Retrofits	65.0	160.0	1,150.0	-	2,000.0	3,375.0
P.10033: ICI Energy Efficiency + Generation	375.0	-	12,650.0	12,650.0	12,650.0	38,325.0
P.10034: Integrated Civic Energy Mgmt Program	245.0	290.0	710.0	90.0	400.0	1,735.0
P.10035: Residential Enrgy Efficiency+ Generation	-	250.0	170.0	170.0	170.0	760.0
P.10036: Heatpump Retrofit Community Program	-	-	200.0	200.0	200.0	600.0
P.10039: Vehicle Pollution Pricing Program	-	-	-	-	225.0	225.0
Environmental Health	**2,165.0**	**2,160.0**	**26,325.0**	**15,270.0**	**30,620.0**	**76,540.0**
Recreation & Culture						
P.02471: Kinsmen Park & Area - Master Plan	-	-	-	-	1,250.0	1,250.0
P.02474: Hudson Bay Area District Parks	-	-	500.0	-	1,000.0	1,500.0
P.02540: Civic Conservatory Repair/Replacement	5,250.0	-	-	-	-	5,250.0
P.02600: City Centre Area Indoor Recr. Facility	-	-	2,000.0	23,300.0	3,500.0	28,800.0
P.10021: Farmers' Market Building Renewal	1,100.0	-	-	-	-	1,100.0
P.10046: Albert Community Centre Capital Renewal	1,700.0	2,200.0	650.0	650.0	650.0	5,850.0
Recreation & Culture	**8,050.0**	**2,200.0**	**3,150.0**	**23,950.0**	**6,400.0**	**43,750.0**
Saskatoon Fire						
P.10028: Fire - Comm Cntr: Next-gen Design & Cons	1,175.0	1,150.0	-	-	-	2,325.0
P.10029: Fire - West End Service Model Restructure	-	1,600.0	12,000.0	900.0	-	14,500.0
P.10048: VIDO and its Pandemic Research Centre	250.0	-	-	-	-	250.0
Saskatoon Fire	**1,425.0**	**2,750.0**	**12,000.0**	**900.0**	**-**	**17,075.0**
Transportation						
P.01954: Roadway Weather Information Systems	250.0	-	-	-	-	250.0
P.02020: 17th Street Corridor Extension	1,550.0	-	-	-	-	1,550.0
P.02037: Snow Management Facilities	-	500.0	4,550.0	500.0	4,500.0	10,050.0
P.02044: Gravel Streets Upgrades	5,200.0	-	-	-	-	5,200.0
P.02259: PW Satellite Yards	50.0	50.0	1,265.0	50.0	50.0	1,465.0
P.02434: HWY 11 & HWY 16 Cloverleaf	5,200.0	-	-	-	56,080.0	61,280.0
P.02468: Active Transportation Plan Implement	8,005.0	-	-	-	-	8,005.0
P.02647: City Yards Operations Rehabilitation	1,500.0	-	-	-	-	1,500.0
P.10030: Technical Standards & Specification	252.0	150.0	-	-	-	402.0
Transportation	**22,007.0**	**700.0**	**5,815.0**	**550.0**	**60,630.0**	**89,702.0**
Urban Planning and Development						

P.02300: Comprehensive Zoning Bylaw Review	400.0	-	-	-	-	400.0
P.02605: Regional Plan Implementation	-	66.0	-	-	-	66.0
P.10022: Sector Plan Amendment Advancement	-	124.0	124.0	-	-	248.0
P.10023: Growth & Infill Comm. & Eng. Strategy	175.0	-	-	-	-	175.0
P.10024: Industrial - Residential Interface Study	150.0	150.0	-	-	-	300.0
P.10025: 14th Street Parklet	80.0	-	-	-	-	80.0
Urban Planning and Development	**805.0**	**340.0**	**124.0**	**-**	**-**	**1,269.0**
Total Unfunded Capital Projects	40,170.0	9,480.0	47,652.0	40,908.0	97,888.0	236,098.0

Schedule XIV - Prepaid Land Development Reserve Sufficiency Forecast

($000's)	Arterial Road Levy	Trunk Sewer Levy	Primary WtrMn Levy	W/W Lift STN	Inter-Change	Direct Services	Planning Levy	P&R Levy	Ind Parks	Comm. Centre Levy	TOTAL
Opening 2022 Balance	27,126	(39,207)	(6,154)	(7,342)	(6,388)	78,957	(173)	11,374	1,368	12,693	72,253
Inflows:											
Lot Sales & Other Transfers	3,596	4,832	1,049	350	759	21,940	189	4,279	35	1,458	38,487
Redevelopment Levy						-					-
Outflows:											
Transfers to Operating							(227)				(227)
Capital Expenses	(18,784)	(9,635)	(2,618)	(250)	-	(8,023)	-	(5,333)	(50)	-	(44,693)
North Commuter Project	(1,875)	(525)									(2,400)
ENDING 2022 BALANCE (1)	**10,063**	**(44,010)**	**(7,724)**	**(7,242)**	**(5,629)**	**92,874**	**(211)**	**10,320**	**1,353**	**14,151**	**63,420**
Inflows:											
Lot Sales & Other Transfers	7,532	9,203	2,142	716	1,420	26,605	156	3,306	48	1,139	52,267
Redevelopment Levy						-					-
Outflows:											
Transfers to Operating							(230)				(230)
Capital Expenses	(10,694)	(8,219)	(1,287)	-	-	(15,260)	-	(7,506)	(50)	-	(43,016)
North Commuter Project	(2,400)										(2,400)
ENDING 2023 BALANCE (1)	**4,501**	**(43,026)**	**(6,869)**	**(6,525)**	**(4,210)**	**104,219**	**(285)**	**6,120**	**1,351**	**15,290**	**70,041**

(1) The Prepaid Land Development Reserve Sufficiency Forecast encompasses the proposed 2022 Development Plan.