




# 2024 2025

Multi-Year Budget

## 2024/2025 PRELIMINARY DETAILED OPERATING & CAPITAL BUDGET



FOR CITY COUNCIL REVIEW  
November 28, 29, 30, 2023



# **City of Saskatoon**

## **2024/2025 PRELIMINARY CORPORATE BUSINESS PLAN AND OPERATING AND CAPITAL BUDGETS**

PREPARED FOR CITY COUNCIL REVIEW  
NOVEMBER 28, 29 & 30, 2023

This document contains the details for the 2024/2025 Preliminary Corporate Business Plan and Operating Budget.



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**Notes:**

- (1) All figures presented in the 2024-2025 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 2022 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.



## 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 two 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 Goals
<div style="text-align: center;">  <p><b>QUALITY OF LIFE</b></p> <hr style="width: 20%; margin: auto;"/> <p><b>A warm, welcoming place</b></p> </div>
Priority Areas
<div style="display: flex; align-items: flex-start;">  <p><b><i>Reconciliation, Equity, Diversity, and Inclusion</i></b></p> <p>City Council is prioritizing work to foster meaningful organizational and policy change to help extinguish institutionalized and systemic racism.</p> <p>This also acknowledges systemic discrimination experienced by 2SLGBTQIA+, BIPOC, people with disabilities and other equity groups.</p> </div>

## 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Annual Decrease in Crime Rates	≥ -5.0% Over Previous 5-Year Average	-6.00%	1.02%	-0.89%	Decline	Needs Improvement
Annual Decrease in Traffic Collisions	≥ -5.0%	-41.70%*	-0.50%	Pending	Neutral	On-Track
Representative Workforce	Indigenous = 14.0%	9.70%	10.00%	10.86%	Improvement	On-Track
	Visible Minority = 16.8%	6.00%	6.10%	6.80%	Improvement	
	People with Disabilities = 22.2%	5.60%	5.80%	4.70%	Decline	
	Women = 47.0%	43.70%	43.30%	43.87%	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
Increasing calls for front line services from the growing size and diversity of the City	<ul style="list-style-type: none"> <li>Using innovative approaches including the establishment of a call back unit which provides for greater availability to respond to higher risk calls</li> <li>Utilization of Alternative Response Officers to build proactive relationships in the community</li> </ul>	<ul style="list-style-type: none"> <li>Enhancement of the Alternative Response Officer Program</li> <li>Additional resourcing requests</li> </ul>	High	Moderate

<p>Increasing violent crime and drug use</p>	<ul style="list-style-type: none"> <li>• Comprehensive training program in place (both tactical and operational skills)</li> <li>• Officers receive de-escalation training and have access to a variety of physical tools</li> <li>• Vehicles are equipped with cameras on the dash and inside the vehicle</li> <li>• Working with Provincial and National Policing Committees to take a more strategic approach to the underlying issues</li> </ul>	<ul style="list-style-type: none"> <li>• Continue roll out of body worn camera pilot project</li> <li>• Additional resourcing requests</li> <li>• Upgrade protective equipment for officers</li> </ul>	<p>Moderate</p>	<p>Low</p>
<p>Lack of integrated resources in the community to support complex need people</p>	<ul style="list-style-type: none"> <li>• Partnership with Saskatoon Crisis Intervention and Mental Health &amp; Addiction services pairs a police officer with a mental health professional for certain calls</li> <li>• Health transfer protocol to transfer mental health calls to Saskatoon Mobile Crisis</li> <li>• Significant investments have been made in establishing community partnerships and offering preventive programs</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to invest in community partnerships to address underlying issues/root causes</li> <li>• Adding a fourth PACT team so there is a PACT team available each day</li> <li>• Ongoing discussions with municipal, provincial and federal partners on needs and potential solutions</li> </ul>	<p>High</p>	<p>Low</p>
<p>Mental health and wellness for staff</p>	<ul style="list-style-type: none"> <li>• Physical and mental health strategies are in place and reviewed annually</li> <li>• In-house psychologist who provides both proactive and reactive support</li> <li>• Critical incident stress management program is in place</li> <li>• Meaningful reintegration opportunities for staff recovering from an injury</li> <li>• Employee Family Assistance Plan available for all staff</li> </ul>	<ul style="list-style-type: none"> <li>• Explore mechanisms to address overtime demands and avoid burnout/stress</li> <li>• Update the Service’s Mental Health strategy</li> <li>• Explore additional investment for on site support for members</li> </ul>	<p>Moderate</p>	<p>Low</p>

## 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Policing	(12,250.1)	(11,491.6)	(12,679.6)	(12,662.4)	17.2	(0.1%)	(12,796.3)	(133.9)	1.1%
<b>Total Revenues</b>	<b>(12,250.1)</b>	<b>(11,491.6)</b>	<b>(12,679.6)</b>	<b>(12,662.4)</b>	<b>17.2</b>	<b>(0.1%)</b>	<b>(12,796.3)</b>	<b>(133.9)</b>	<b>1.1%</b>
<b>Gross Expenses</b>									
Policing	120,169.2	119,710.7	126,403.7	134,055.7	7,652.0	6.1%	141,038.4	6,982.7	5.2%
<b>Total Gross Expenses</b>	<b>120,169.2</b>	<b>119,710.7</b>	<b>126,403.7</b>	<b>134,055.7</b>	<b>7,652.0</b>	<b>6.1%</b>	<b>141,038.4</b>	<b>6,982.7</b>	<b>5.2%</b>
<b>Tax Support</b>	<b>107,919.1</b>	<b>108,219.1</b>	<b>113,724.1</b>	<b>121,393.3</b>	<b>7,669.2</b>	<b>6.7%</b>	<b>128,242.1</b>	<b>6,848.8</b>	<b>5.6%</b>

## Summary of 2024-2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	725.33	734.33	9.00	744.33	10.00

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	113,724.1	121,393.3	
Revenue Changes:			
Revenue	17.2	(133.9)	(116.7)
<b>Total Revenue Change</b>	<b>17.2</b>	<b>(133.9)</b>	<b>(116.7)</b>
Expenditure Changes:			
Inflation & Transfer	6,633.2	5,429.2	12,062.4
Growth	1,018.8	1,553.5	2,572.3
Service Level Changes	-	-	-
<b>Total Expenditure Change</b>	<b>7,652.0</b>	<b>6,982.7</b>	<b>14,634.7</b>
<b>Total Budget</b>	<b>121,393.3</b>	<b>128,242.1</b>	

### Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
Policing	3,643.0	2,908.0	3,793.0	2,939.0	4,409.0
<b>Total</b>	<b>3,643.0</b>	<b>2,908.0</b>	<b>3,793.0</b>	<b>2,939.0</b>	<b>4,409.0</b>

### Financing for Capital Investments

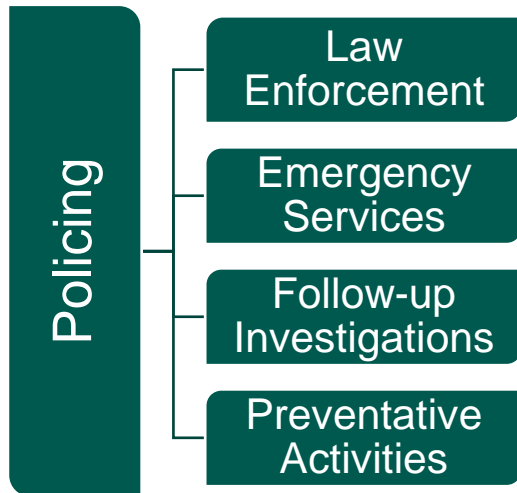
Funding Source	2024	2025	2026	2027	2028
Transfer from Reserves	3,643.0	2,908.0	3,793.0	2,939.0	4,409.0
<b>Total</b>	<b>3,643.0</b>	<b>2,908.0</b>	<b>3,793.0</b>	<b>2,939.0</b>	<b>4,409.0</b>

### Operating Budget Impacts of Capital Projects

	2024	2025	2026	2027	2028
Policing	171.0	128.0	85.0	85.0	85.0
<b>Total</b>	<b>171.0</b>	<b>128.0</b>	<b>85.0</b>	<b>85.0</b>	<b>85.0</b>

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(669.6)	(1,000.5)	(816.7)	(768.0)	48.7	(6.0%)	(779.6)	(11.6)	1.5%
Government Transfers	(9,756.9)	(8,852.9)	(9,880.9)	(10,049.8)	(168.9)	1.7%	(10,049.8)	-	-
User Fees	(1,823.7)	(1,638.2)	(1,982.0)	(1,844.6)	137.4	(6.9%)	(1,966.9)	(122.3)	6.6%
<b>Total Revenues</b>	<b>(12,250.1)</b>	<b>(11,491.6)</b>	<b>(12,679.6)</b>	<b>(12,662.4)</b>	<b>17.2</b>	<b>(0.1%)</b>	<b>(12,796.3)</b>	<b>(133.9)</b>	<b>1.1%</b>
<b>Gross Expenses</b>									
Other Expenses	49.0	-	-	-	-	-	-	-	-
Wages and Benefits	95,319.2	93,654.8	99,089.5	104,791.9	5,702.4	5.8%	110,724.1	5,932.2	5.7%
Contracted and General Services	14,533.4	15,542.6	16,651.1	17,102.1	451.0	2.7%	17,919.4	817.3	4.8%
Heating, Lighting, Power, Water and Telephone	607.4	630.2	630.9	809.9	179.0	28.4%	827.3	17.4	2.1%
Material, Goods and Supplies	5,243.9	5,785.5	6,067.2	7,446.1	1,378.9	22.7%	7,640.4	194.3	2.6%
Donations, Grants and Subsidies	528.2	462.7	536.8	562.0	25.2	4.7%	583.5	21.5	3.8%
Cost Recoveries	(437.0)	(174.5)	(176.2)	(170.7)	5.5	(3.1%)	(170.7)	-	-
Transfers to Reserves	4,338.5	3,809.4	3,604.4	3,514.4	(90.0)	(2.5%)	3,514.4	-	-
Finance Charges	(13.5)	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>120,169.2</b>	<b>119,710.7</b>	<b>126,403.7</b>	<b>134,055.7</b>	<b>7,652.0</b>	<b>6.1%</b>	<b>141,038.4</b>	<b>6,982.7</b>	<b>5.2%</b>
<b>Tax Support</b>	<b>107,919.1</b>	<b>108,219.1</b>	<b>113,724.1</b>	<b>121,393.3</b>	<b>7,669.2</b>	<b>6.7%</b>	<b>128,242.1</b>	<b>6,848.8</b>	<b>5.6%</b>

**2022 Actual Results:**

In 2022 the Saskatoon Police Service had a favourable variance of \$300.0. Factors comprising this result included: revenue being \$772.0 more than budgeted. This was primarily due to the expansion of provincially funded programs that had not been budgeted. Expenditures exceeded budget by \$472.0 which was due in part to the unbudgeted expense that necessarily occurred as a result of the unbudgeted revenue.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	725.33	734.33	9.00	744.33	10.00

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	<b>2024</b>	<b>2025</b>	<b>Total Changes</b>
Base	113,724.1	121,393.3	
Revenue Changes:			
Revenue	17.2	(133.9)	(116.7)
<b>Total Revenue Change</b>	<b>17.2</b>	<b>(133.9)</b>	<b>(116.7)</b>
Expenditure Changes:			
Inflation & Transfer	6,633.2	5,429.2	12,062.4
Growth	1,018.8	1,553.5	2,572.3
<b>Total Expenditure Change</b>	<b>7,652.0</b>	<b>6,982.7</b>	<b>14,634.7</b>
<b>Total Change, Net</b>	<b>7,669.2</b>	<b>6,848.8</b>	<b>14,518.0</b>
<b>Total Budget</b>	<b>121,393.3</b>	<b>128,242.1</b>	

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 2024 – 2025 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.

## 2024 Changes

### **Revenue Change:**

A decrease of \$17.2 is the result of 2024 budgeting. We anticipate General Revenues generated from services provided by SPS to the public to decrease by \$186.1. This is generally a correction downward in the expected level of Criminal Record Checks. Provincial Revenue has increased \$276.4 due to programming and funding changes. Federal Revenue has decreased \$107.5 due to programming changes and some minor budgeted adjustments.

### **Growth:**

An increase of \$828.7 has been added to add 7 FTEs, which are comprised of 4 Patrol Constables and 3 Community Mobilization Unit Constables to better serve a growing City with a changing dynamic of calls for service.

### **Service Level Changes:**

A total of \$241.6 has been added to add 2 FTEs. The first FTE is a Reintegration position in HR, with the intention of acting as a dedicated conduit to sworn members who have been off work due to illness or injury, to help them navigate any WCB implications and to ensure they are brought along at the level appropriate to their status of return as they return to work. The second FTE is a Timekeeper to help ensure the pay for sworn members is recorded accurately.

### **Capital Contributions:**

A total of \$90.0 has been decreased to rebalance the need for contributions to capital versus appropriately funding the remainder of the operating budget.

### **Other Significant Item(s):**

A total of \$4,071.0 has been added due to the effects of inflation. Inflationary factors weigh heavily upon the SPS budget and include fuel, detention meals, regulatorily payroll cost increases and other expenses affected by inflation.

Similarly, a total of \$2,890.0 has been effected in base adjustments. These were changes to the budget that were neither growth, service level, nor inflationary to reflect changes required within the budget. The largest component of this is step changes as employees progress through salary level categorizations.

## 2025 Changes

### **Revenue Change:**

An increase of \$133.9 has been added in anticipation of General Revenues continuing to grow after the step change adjustment in 2024.

### **Growth:**

An increase of \$828.7 has been added to add 7 FTEs, which are comprised of 4 Patrol Constables and 3 Community Mobilization Unit Constables to better serve a growing City with a changing dynamic of calls for service.



## Service Level Changes:

A total of \$486.4 has been added to add 3 FTEs. The first FTE is a health and wellness position in HR. This position is still under discussion but may be anything from a psychologist to a nurse or even something else that will improve the support of the SPS to its members due to the changing atmosphere of crime and the situations they encounter. The second FTE is a Constable to support our Serious Assault Unit (Interpersonal Trauma Unit). Case load numbers have increased beyond the capacity of the current staffing levels, necessitating this change. The third FTE is a technician to support the Tech Crime Unit. There is currently a one-year backlog for examination of technological devices associated with crime. This position will help the unit address the volume of workload on a more timely basis.

## Capital Contributions:

Remain unchanged in 2025.

## Other Significant Item(s):

A total of \$3,372.0 has been added due to the effects of inflation. Inflationary factors are anticipated to continue to weigh heavily upon the SPS budget, with a continued increase in fuel and payroll cost expenses among some of the notable changes.

Similarly, a total of \$2,295.0 has been effected in base adjustments. These were changes to the budget that were neither growth, service level, nor inflationary to reflect changes required within the budget. The largest component of this is step changes as employees progress through salary level categorizations.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01389: Notebook Replacement (In-Car)	-	-	-	75.0	898.0
P.02119: Radio Replacement	-	591.0	755.0	672.0	672.0
P.02389: Fleet Additions	249.0	263.0	109.0	645.0	109.0
P.02489: Furniture Replacement	70.0	126.0	70.0	70.0	70.0
P.02497: Equipment Replacement	1,587.0	801.0	867.0	437.0	457.0
P.02498: Equipment Expansion	231.0	-	50.0	-	-
P.02499: Technology Replacement	691.0	618.0	1,058.0	908.0	1,938.0
P.02610: Technology Expansion	68.0	449.0	-	72.0	15.0
P.02618: Facility Renovation	603.0	60.0	60.0	60.0	60.0
P.02619: Aircraft Equipment Replacement	144.0	-	824.0	-	190.0
<b>Total</b>	<b>3,643.0</b>	<b>2,908.0</b>	<b>3,793.0</b>	<b>2,939.0</b>	<b>4,409.0</b>

The SPS requires \$3,643.0 of capital projects approved in 2024 and \$2,908.0 in 2025. The projects are primarily replacement in nature (85% in 2024) and are spread across six different broad capital project categorizations: Equipment, Technology and Facility Replacement; and Equipment, Technology and General Expansion, where the General category is primarily used for new vehicle purchases.

## 2024-2025 Capital Budget by Funding Source



\$6,551

■ Transfer from Reserve

## Operating Budget Impacts of 2024/2025 Capital Projects

Project	2024	2025	2026	2027	2028
P.02389 Fleet Additions	86.0	43.0	-	-	-
P.02499 Technology Replacement	85.0	85.0	85.0	85.0	85.0
<b>Total</b>	<b>171.0</b>	<b>128.0</b>	<b>85.0</b>	<b>85.0</b>	<b>85.0</b>

2024-2025 projects are expected to increase the 2024 and 2025 Operating Budget impacts of \$171.0 related to the above capital projects and are primarily related to the fuel and lease costs for the new vehicles purchased in the capital budget. The SPS leases its vehicles from the City of Saskatoon such that SPS must pay the initial acquisition cost for the vehicle, but the “lease” cost paid to the City covers off the maintenance and contribution to capital for replacement of the vehicle.

# Saskatoon Police Service

City of Saskatoon



**Operating & Capital Budget**  
Preliminary 2024/2025

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 two 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 Goals
 <p><b>QUALITY OF LIFE</b> <b>A warm, welcoming place</b></p>
Priority Areas
 <p><b>Community Safety and Wellbeing</b></p> <p>City Council is prioritizing an integrated and effective system of services to promote community safety and well-being in Saskatoon through strategic action and partnerships</p>



## *Quality of Life and Public Safety*

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

Saskatoon is a city where residents have access to facilities, infrastructure and programs that promote active living.

Residents can enjoy the natural beauty and benefits of parks, trails and a river valley that brings people together.

### Strategic Goals



CULTURE OF  
CONTINUOUS  
IMPROVEMENT

**The best-managed  
city in Canada**

### Priority Areas



## *Reconciliation, Equity, Diversity, and Inclusion*

City Council is prioritizing work to foster meaningful organizational and policy change to help extinguish institutionalized and systemic racism.

This also acknowledges systemic discrimination experienced by 2SLGBTQIA+, BIPOC, people with disabilities and other equity groups.



## *People and Culture*

At the City, we value each other.

Together, we are 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 recognizes the diverse and changing needs of the public.

We strive to consistently deliver exceptional, accessible and equitable services.

Civic services are aligned with public needs, and the public is connected to the answers and information they need quickly and easily.

## 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Fire Response time	≥ 90% responded to within 6 minutes and 20 seconds	74.30%	73.10%	72.10%	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
Non-compliance with key NFPA standards	<ul style="list-style-type: none"> <li>• Deployment models and standard operating procedures designed to ensure compliance</li> <li>• Internal training materials developed</li> <li>• Ongoing monitoring of changes to standards</li> </ul>	<ul style="list-style-type: none"> <li>• Pursue training certification program with the province</li> <li>• Explore implementation of systems to permit ongoing monitoring of compliance</li> <li>• Develop a regional training facility</li> <li>• Incorporate Fire Station placement in future neighborhood and sector developments at concept/design stage</li> </ul>	High	Moderate

Inadequate funding for critical assets	<ul style="list-style-type: none"> <li>• Preventive maintenance practices for apparatus and facilities</li> <li>• Facility Master Plan accepted in principle</li> <li>• Phased-in funding for apparatus reserve and maintenance programs</li> <li>• Enterprise Asset Management module to enhance information available for decision making</li> <li>• Major Capital Project Prioritization process highlights funding needs</li> </ul>	<ul style="list-style-type: none"> <li>• Implement Strategic and Facility Master Plans and apparatus replacement plan</li> <li>• Implement Enterprise Asset Management module for apparatus and professional equipment</li> <li>• Continue to evaluate operational and financial impacts of pending dispatch changes</li> </ul>	High	Low
Unprepared to quickly and effectively resume operations in the event of serious incident, accident, disaster or emergency	<ul style="list-style-type: none"> <li>• Spare and backup apparatus can be put into use/reallocated from other Stations in the event of high demand or shortage</li> <li>• Processes to request resources from other agencies/internal departments if needed</li> <li>• Corporate emergency response training program</li> <li>• Participation in internal, provincial and national emergency planning exercises</li> <li>• Crisis communications plan finalized for use in all critical incidents</li> </ul>	<ul style="list-style-type: none"> <li>• Hiring of a Business Continuity Manager underway</li> <li>• Develop a corporate Business Continuity Program</li> <li>• Updating Municipal Emergency Management Plan underway</li> <li>• Evaluating replacement requirements for EOC and mobile command unit</li> </ul>	High	Low

### 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Emergency Management	(52.4)	(67.5)	(67.5)	(48.0)	19.5	(28.9%)	(48.0)	-	-
Fire Services	(1,371.1)	(1,202.4)	(1,089.0)	(1,105.9)	(16.9)	1.6%	(1,116.6)	(10.7)	1.0%
Community Risk Reduction	-	-	(113.4)	(113.4)	-	-	(113.4)	-	-
<b>Total Revenues</b>	<b>(1,423.6)</b>	<b>(1,269.9)</b>	<b>(1,269.9)</b>	<b>(1,267.3)</b>	<b>2.6</b>	<b>(0.2%)</b>	<b>(1,278.0)</b>	<b>(10.7)</b>	<b>0.8%</b>
<b>Gross Expenses</b>									
Emergency Management	1,190.2	1,463.8	1,574.0	1,556.9	(17.1)	(1.1%)	1,584.1	27.2	1.7%
Fire Services	54,671.4	54,491.9	53,113.0	56,812.7	3,699.7	7.0%	58,881.8	2,069.1	3.6%
Community Risk Reduction	-	-	2,934.6	3,597.2	662.6	22.6%	3,724.2	127.0	3.5%
<b>Total Gross Expenses</b>	<b>55,861.5</b>	<b>55,955.7</b>	<b>57,621.6</b>	<b>61,966.8</b>	<b>4,345.2</b>	<b>7.5%</b>	<b>64,190.1</b>	<b>2,223.3</b>	<b>3.6%</b>
<b>Tax Support</b>	<b>54,438.0</b>	<b>54,685.8</b>	<b>56,351.7</b>	<b>60,699.5</b>	<b>4,347.8</b>	<b>7.7%</b>	<b>62,912.1</b>	<b>2,212.6</b>	<b>3.6%</b>



## Summary of 2024-2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	355.00	362.00	7.00	363.00	1.00

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	56,351.7	60,699.5	
Revenue Changes:			
Revenue	2.6	(10.7)	(8.1)
<b>Total Revenue Change</b>	2.6	(10.7)	(8.1)
Expenditure Changes:			
Inflation & Transfer	3,502.1	1,807.1	5,309.2
Growth	843.1	416.2	1,259.3
Service Level Changes	-	-	-
<b>Total Expenditure Change</b>	4,345.2	2,223.3	6,568.5
<b>Total Budget</b>	<b>60,699.5</b>	<b>62,912.1</b>	

## Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
Fire Services	3,971.0	16,776.0	6,445.0	2,255.0	4,095.0
<b>Total</b>	<b>3,971.0</b>	<b>16,776.0</b>	<b>6,445.0</b>	<b>2,255.0</b>	<b>4,095.0</b>

## Financing for Capital Investments

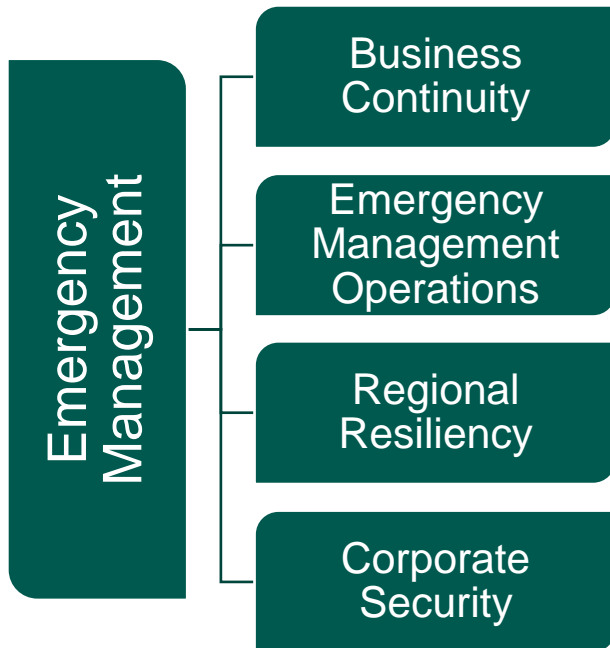
Funding Source	2024	2025	2026	2027	2028
Transfer from Reserves	840.0	925.0	3,745.0	2,255.0	4,095.0
External Borrowing	-	6,618.0	-	-	-
Funding Plan Contribution	3,131.0	9,233.0	2,700.0	-	-
<b>Total</b>	<b>3,971.0</b>	<b>16,776.0</b>	<b>6,445.0</b>	<b>2,255.0</b>	<b>4,095.0</b>

## Operating Budget Impacts of Capital Projects

	2024	2025	2026	2027	2028
Fire Services	-	-	1,897.5	1,897.5	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1,897.5</b>	<b>1,897.5</b>	<b>-</b>

## 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 the City of Saskatoon Divisions, 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 ten 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(45.0)	(67.5)	(67.5)	(48.0)	19.5	(28.9%)	(48.0)	-	-
User Fees	(7.4)	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(52.4)</b>	<b>(67.5)</b>	<b>(67.5)</b>	<b>(48.0)</b>	<b>19.5</b>	<b>(28.9%)</b>	<b>(48.0)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	0.4	-	-	-	-	-	-	-	-
Wages and Benefits	828.0	1,029.6	1,139.8	1,122.7	(17.1)	(1.5%)	1,149.9	27.2	2.4%
Contracted and General Services	251.0	372.3	372.3	372.3	-	-	372.3	-	-
Heating, Lighting, Power, Water and Telephone	13.3	16.7	16.7	16.7	-	-	16.7	-	-
Material, Goods and Supplies	97.5	45.2	45.2	45.2	-	-	45.2	-	-
<b>Total Gross Expenditure</b>	<b>1,190.2</b>	<b>1,463.8</b>	<b>1,574.0</b>	<b>1,556.9</b>	<b>(17.1)</b>	<b>(1.1%)</b>	<b>1,584.1</b>	<b>27.2</b>	<b>1.7%</b>
<b>Tax Support</b>	<b>1,137.7</b>	<b>1,396.3</b>	<b>1,506.5</b>	<b>1,508.9</b>	<b>2.4</b>	<b>0.2%</b>	<b>1,536.1</b>	<b>27.2</b>	<b>1.8%</b>

**2022 Actual Results:**

In 2022, Emergency Management had a \$258.6 favourable variance from budget due to staff vacancies of \$195.0 and underspending in the corporate security contract of \$43.0. The remainder of the variance was due to savings in discretionary spending.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	10.00	9.00	(1.00)	9.00	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	1,506.5	1,508.9	
Revenue Changes:			
Revenue	19.5	-	19.5
Total Revenue Change	19.5	-	19.5
Expenditure Changes:			
Inflation & Transfer	(17.1)	27.2	10.1
Total Expenditure Change	(17.1)	27.2	10.1
<b>Total Change, Net</b>	2.4	27.2	29.6
<b>Total Budget</b>	<b>1,508.9</b>	<b>1,536.1</b>	

**2024 Changes**

**Revenue Changes:**

Revenue decreases of \$15.0 adjusts sponsorship revenue to a level that is achievable and \$4.5 is due to a regional partner no longer requiring the services of the Emergency Management Regional Coordinator position.

**Other Significant Items:**

The decrease of 1.0 FTE is due to a vacant Deputy Director position (\$136.5, 1.0 FTE) being transferred to the Fire Services Service Line to be redeployed as a Director of Community Relationships position as part of the Saskatoon Fire Department management restructuring.

An amount of \$119.4 has been included for increased costs of collective agreements.

**2025 Changes**

**Other Significant Item:**

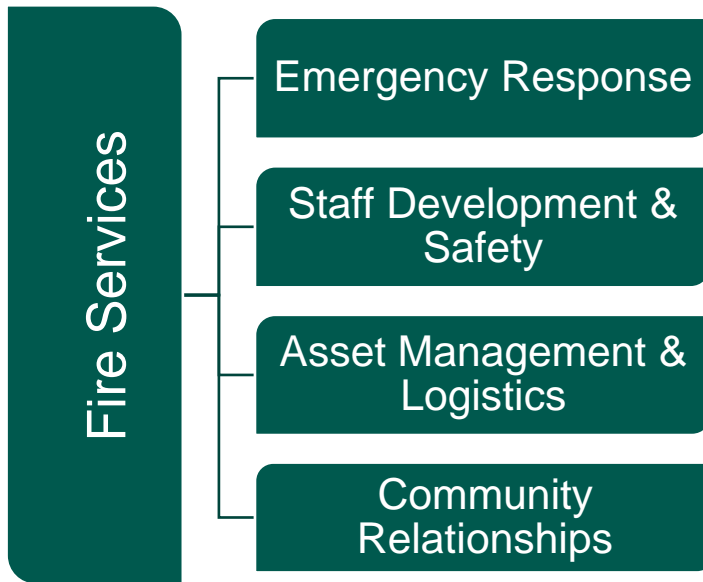
An amount of \$27.2 has been included for increased costs of collective agreements.

## Summary of Capital Investments

There are no capital investments for Emergency Management.

## Fire Services

### Overview



The Saskatoon Fire Department provides response to all emergencies involving fire, pre-hospital emergency medical, water rescue, and entrapment of persons, for the safety of the public. Fire Fighters and Paramedics are proactively involved in hazardous material incidents and technical rescue including confined space, high and low angle, trench and motor vehicle collisions. Fire prevention, education, enforcement, and safety programs, such as fall prevention, lift assists, wellness checks of the unhoused, and needle pickups are also provided.

Emergency Response service, along with fire dispatch agreements, are also provided to surrounding communities.

### Summary of Operating Changes

Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(730.5)	(1,096.6)	(983.2)	(993.7)	(10.5)	1.1%	(1,004.4)	(10.7)	1.1%
Taxation	(460.6)	-	-	-	-	-	-	-	-
User Fees	(180.0)	(105.8)	(105.8)	(112.2)	(6.4)	6.0%	(112.2)	-	-
<b>Total Revenues</b>	<b>(1,371.1)</b>	<b>(1,202.4)</b>	<b>(1,089.0)</b>	<b>(1,105.9)</b>	<b>(16.9)</b>	<b>1.6%</b>	<b>(1,116.6)</b>	<b>(10.7)</b>	<b>1.0%</b>
<b>Gross Expenses</b>									
Other Expenses	1.3	-	-	-	-	-	-	-	-
Wages and Benefits	47,334.3	47,925.0	46,133.6	48,540.6	2,407.0	5.2%	49,939.1	1,398.5	2.9%
Contracted and General Services	4,428.7	4,209.9	4,418.8	5,056.3	637.5	14.4%	5,337.8	281.5	5.6%
Heating, Lighting, Power, Water and Telephone	64.8	51.5	51.5	51.8	0.3	0.6%	52.7	0.9	1.7%
Material, Goods and Supplies	1,760.2	393.3	398.9	781.3	382.4	95.9%	974.0	192.7	24.7%

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
Cost Recoveries	(882.2)	(52.0)	-	-	-	-	-	-	-
Transfers to Reserves	1,925.6	1,925.6	2,071.6	2,352.3	280.7	13.5%	2,552.6	200.3	8.5%
Contributions to Capital	38.6	38.6	38.6	-	(38.6)	(100.0%)	-	-	(100.0%)
Transfers to Other Operating	-	-	-	30.4	30.4	-	25.6	(4.8)	(15.8%)
Finance Charges	0.2	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>54,671.4</b>	<b>54,491.9</b>	<b>53,113.0</b>	<b>56,812.7</b>	<b>3,699.7</b>	<b>7.0%</b>	<b>58,881.8</b>	<b>2,069.1</b>	<b>3.6%</b>
<b>Tax Support</b>	<b>53,300.2</b>	<b>53,289.5</b>	<b>52,024.0</b>	<b>55,706.8</b>	<b>3,682.8</b>	<b>7.1%</b>	<b>57,765.2</b>	<b>2,058.4</b>	<b>3.7%</b>

### 2022 Actual Results:

In 2022, Fire Services had a \$10.7 unfavourable variance from budget. Apparatus repairs and fuel exceeded budget by \$740.0 due to cost escalations, supply chain challenges and an increase in needed repairs for an aging fleet. This was mitigated by savings in salaries of \$560.0 due to vacancies and new staff starting at lower steps along with higher than budgeted incident recovery charges of \$168.0.

### Summary of 2022 – 2023 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	345.00	324.00	(21.00)	325.00	1.00

### 2022 – 2023 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	52,024.0	55,706.8	
Revenue Changes:			
Revenue	(16.9)	(10.7)	(27.6)
Total Revenue Change	(16.9)	(10.7)	(27.6)
Expenditure Changes:			
Inflation & Transfer	2,856.6	1,652.9	4,509.5
Growth	843.1	416.2	1,259.3
Total Expenditure Change	3,699.7	2,069.1	5,768.8
<b>Total Change, Net</b>	<b>3,682.8</b>	<b>2,058.4</b>	<b>5,741.2</b>
<b>Total Budget</b>	<b>55,706.8</b>	<b>57,765.2</b>	

### 2024 Changes

#### Revenue Changes:

An increase in Dispatch Agreement revenue of \$6.4 is due to an increase in the population supported by the agreements, which are set at \$1.50 per resident. Also included is a \$10.5 increase for incident charge-out rates.

**Growth:**

Included is an Operations Dispatch Manager position (\$63.7; 1.0 FTE) and related operating costs of \$1.6, required to lead Saskatoon Fire's 911 call taking and dispatch services, with a plan to be hired mid-year. The remaining funding for the position will be added in 2025, bringing the full position cost to \$136.7.

The operating impact from P.10028 Fire Communications Centre Technology of \$277.5 has been included in 2024 with the remaining \$187.5 to be included in 2025. These expenditures are required for the tariffs, licensing, and support for the Next Generation 9-1-1 system.

An increase of \$225.6 to cover maintenance, utilities and other operating expenditures are required to maintain the previous Fire Stations 3 and 5 whose regular operations moved to new locations. Fire Station 3 will be repurposed to house the Fire Prevention Team and Fire Station 5 is required for the Maintenance Team as the current space is not adequate. A team of Fire Inspectors will also work from this location as a hub.

An increase of \$15.0 to the Small Equipment Replacement Reserve is a capital impact of P.02405 New Fire Equipment and is required to fund the eventual replacement of new equipment.

\$209.7 has been added for the National Day for Truth and Reconciliation statutory holiday pay.

Also included is \$35.0 for the Rostering Module licensing fees required to assist with scheduling and \$15.0 in increased fuel usage.

**Capital Contributions:**

Due to increasing costs, the contribution to the Fire Apparatus Reserve has increased by \$192.5. This reserve is used to fund the replacement of large apparatus. The cost of apparatus has increased significantly in the last few years and the reserve required an increase of \$770.0 or 67% in order to fully fund the current replacement strategy. The remaining funding will be phased-in over the next five years at \$115.5 per year.

The contribution to the Small Equipment Replacement reserve has increased by \$50.0 and is required to provide for the replacement of the radio system which has a reduced useful life due to rapidly changing technology. There is also a \$15.0 inflationary increase to the Fire Uniform Reserve.

Capital contributions are reduced by \$30.4 to fund Saskatoon Fire's share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating. This contribution will be phased out over the next three years.

**Other Significant Items:**

The new Community Risk Reduction Service Line was established, in part, through a transfer of the Community Risk Reduction Section totaling \$2,801.0 and 23.0 FTEs, previously included with the Fire Services Service Line.

## City of Saskatoon

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Included is a Director of Community Relationships position (\$173.6;1.0 FTE), funded through the redeployment of an FTE transferred from Emergency Management. This position is part of the Executive Officer team and strategically enhances inclusive practices in the effective execution of Council priorities and strategic initiatives. Some of the areas of focus are Reconciliation, Equity, Diversity and Inclusion, internal communication and engagement, community relationships and partnerships, and government relations.

Inflationary increases include: \$200.0 for maintenance of apparatus and equipment, which is the first year of a two year phase-in to align the budget with the actual level of expenditure required for an aging fleet; \$277.0 for internal cross charges for building maintenance and utility increases; \$17.0 for administrative support; and \$2.9 in fuel rate increases. Also included is a decrease of \$31.7 for the Department's share of corporate insurance.

An amount of \$1,939.8 has been included for increased costs of collective agreements.

### **2025 Changes**

#### **Revenue Changes:**

A revenue increase of \$10.7 has been included for incident charge-out rate increases.

#### **Growth:**

Included is an Asset Manager position (\$139.1; 1.0 FTE) and related operating costs of \$3.2, required to lead Saskatoon Fire's Enterprise Asset Management program, associated processes, and daily logistics, with regards to all aspects of Fire equipment and apparatus, moving the Department towards pro-active Asset Management processes.

Salaries and related operating expenses have been increased by \$71.4 to provide for the remaining half year of salary for the Operations Dispatch Manager position, anticipating a 2024 mid-year hiring.

The second year of operating impact from P.10028 Fire Communications Centre Technology of \$187.5 has been included, bringing the total operating impact to \$465.0. These expenditures are required for the tariffs, licensing, and support for the Next Generation 9-1-1 system.

An increase of \$15.0 to the Small Equipment Replacement Reserve is a capital impact of P.02405 New Fire Equipment and is required to fund the eventual replacement of new equipment.

#### **Capital Contributions:**

Due to increasing costs, the contribution to the Fire Apparatus Reserve has increased by \$115.5. This reserve is used to fund the replacement of large apparatus. The remaining funding will be phased-in over the next four years at \$115.5 per year.

The contribution to the Small Equipment Replacement reserve has increased by \$50.0 and is required to provide for the replacement of the radio system which has a reduced useful life due to rapidly changing technology. There is also a \$15.0 inflationary increase to the Fire Uniform Reserve.



Saskatoon Fire’s share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating, have been reduced by \$4.8. This contribution is offset by restoring capital contributions and will be phased out over the next two years.

**Other Significant Items:**

Inflationary increases include: \$200.0 for maintenance of apparatus and equipment, which is the second of a two-year phase-in, required to align the budget with the actual level of expenditure needed for an aging fleet; \$73.9 for internal cross charges for building maintenance and utility increases; \$7.6 for administrative support; and \$3.7 in fuel rate increases. Also included is a decrease of \$2.2 for the Department’s share of corporate insurance.

An amount of \$1,189.4 has been included for increased costs of collective agreements.

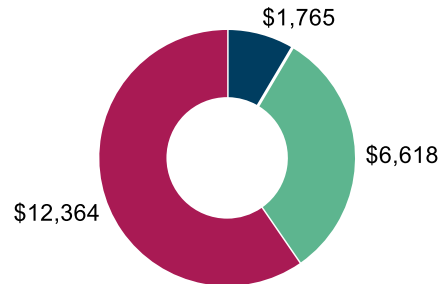
## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00582: Fire-Equipment & Small Vehicle Replacement	325.0	420.0	345.0	395.0	395.0
P.02379: Fire - Major Apparatus Replacement	-	-	3,000.0	1,500.0	3,300.0
P.02504: Fire - New Equipment	100.0	100.0	100.0	100.0	100.0
P.02509: Fire - Uniforms	290.0	280.0	300.0	260.0	300.0
P.10072: Alternate Response Vehicle pilot project	125.0	125.0	-	-	-
P.10074: New Fire Stations and Upgrades	3,131.0	15,851.0	2,700.0	-	-
<b>Total</b>	<b>3,971.0</b>	<b>16,776.0</b>	<b>6,445.0</b>	<b>2,255.0</b>	<b>4,095.0</b>

The 2024-2025 Fire Services Capital Investments includes \$840.0 in 2024 and \$925.0 in 2025, required for the planned replacements of the Fire Department equipment and uniforms, and a provision for new equipment. Also included is an Alternative Response Vehicle Pilot project involving the purchase of two smaller vehicles to be dispatched in place of larger apparatus, when appropriate. These investments are funded through established reserves.

Projects prioritized and funded through the Major Capital Funding Plan include the design of Fire Stations No. 10 and 11 in 2024 for \$3,131.0, construction of the stations in 2025 for \$15,581.0, and the design of the renovation of Fire Station No. 6 in 2025 for \$270.0.

## 2024-2025 Capital Budget by Funding Source



■ Transfer from Reserve ■ Internal Funding / Transfers / Debt ■ Reallocation

## Operating Budget Impacts of 2024/2025 Capital Projects

Project	2024	2025	2026	2027	2028
P.02504 Fire - New Equipment	-	-	15.0	15.0	-
P.10074 New Fire stations, Replacement & Upgrades	-	-	1,882.5	1,882.5	-
<b>Total</b>	-	-	<b>1,897.5</b>	<b>1,897.5</b>	-

P.02504 Fire-New Equipment will require \$15.0 in each of 2026 and 2027 for increased replacement reserve contributions for new equipment.

P.10074 New Fire Stations, Replacements and Upgrades will require a total of \$3,765.0 for increased staffing, maintenance, apparatus operation, and reserve contributions. The increases to the operating budget will begin in 2026 with full implementation in 2027.

## Community Risk Reduction

### Overview



Community Risk Reduction focuses on education, enforcement, emergency response and socioeconomic impacts to mitigate risk, with a focus on safety and well-being. Our community’s safety is the primary concern when prioritizing and allocating resources to address property maintenance concerns and schedule fire inspections. Fire Investigations are used for data collection, reporting requirements and educational opportunities to prevent fires. Community Risk Reduction is comprised of Fire Investigators, Fire Inspectors, Fire Bylaw Inspectors, Community Support Program, Risk Reduction Officers, and the Fire Marshal. 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	-	-	(113.4)	(113.4)	-	-	(113.4)	-	-
<b>Total Revenues</b>	-	-	<b>(113.4)</b>	<b>(113.4)</b>	-	-	<b>(113.4)</b>	-	-
<b>Gross Expenses</b>									
Wages and Benefits	-	-	2,870.7	3,499.0	628.3	21.9%	3,626.0	127.0	3.6%
Contracted and General Services	-	-	40.0	76.7	36.7	91.8%	76.7	-	-
Heating, Lighting, Power, Water and Telephone	-	-	-	9.5	9.5	-	9.5	-	-
Material, Goods and Supplies	-	-	75.9	89.9	14.0	18.4%	89.9	-	-
Cost Recoveries	-	-	(52.0)	(82.9)	(30.9)	59.4%	(82.9)	-	-
Transfers to Reserves	-	-	-	5.0	5.0	-	5.0	-	-
<b>Total Gross Expenditure</b>	-	-	<b>2,934.6</b>	<b>3,597.2</b>	<b>662.6</b>	<b>22.6%</b>	<b>3,724.2</b>	<b>127.0</b>	<b>3.5%</b>
<b>Tax Support</b>	-	-	<b>2,821.2</b>	<b>3,483.8</b>	<b>662.6</b>	<b>23.5%</b>	<b>3,610.8</b>	<b>127.0</b>	<b>3.6%</b>

**2022 Actual Results:**

The Community Risk Reduction Service Line was created in 2024.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	29.00	29.00	29.00	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	2,821.2	3,483.8	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	662.6	127.0	789.6
Total Expenditure Change	662.6	127.0	789.6
<b>Total Change, Net</b>	662.6	127.0	789.6
<b>Total Budget</b>	<b>3,483.8</b>	<b>3,610.8</b>	

**2024 Changes**

**Other Significant Items:**

The Community Risk Reduction Service line is a new service line established through the transfer of the Community Risk Reduction Section previously included with Fire Services (\$2,801.0; 23 FTEs) and the Community Support Program previously included under Urban Planning and Development – Neighbourhood Planning Service Line (\$503.2).

The Community Support Program is currently contracted to the DTN YXE Business Improvement District and will transition to Saskatoon Fire Services. The transition from a contract to a City-run program will result in 6 new FTEs comprised of a supervisor and support positions, along with operating costs required to deliver the program based on the established service level. In 2024 the budget increase is \$44.4 primarily due to requirements of the collective agreements and associated benefits. This program will continue to be part of approved parking revenue distribution formula whereby program expenditures are deducted from parking revenues prior to calculating the 50% share of net parking revenues that is transferred to the Streetscape BID Reserve.

An amount of \$166.2 has been included for increased costs of collective agreements.

Cost recovery from demolition work has increased by \$30.9, based on recovery levels achieved historically.

**2025 Changes**

**Other Significant Item:**

An amount of \$127.0 has been included for increased costs of collective agreements.

## Summary of Capital Investments

There are no capital investments for Community Risk Reduction.

# Saskatoon Fire



City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

The Saskatoon Public Library Business Line provides library services to meet the needs of residents and makes the most effective use of resources to create positive community benefits.

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



## Connecting to the 2022-2027 Strategic Plan

Our Strategic Plan focuses on increasing inclusion and making the library more representative of the community. We’re looking forward to enhancing service through technology, our community-inspired service philosophy and opening Saskatoon’s new central library.

Strategic Goals
<ol style="list-style-type: none"> <li>1. Inspire Community Learning</li> <li>2. Improve the Quality of Life for All Residents</li> <li>3. Celebrate Community History</li> <li>4. Enhance Library Service by Opening the New Central Library</li> <li>5. Maximize the Community’s Investment</li> </ol>

## 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	> 90%	N/A*	88%	N/A*	N/A	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
Loss or damage to data and information	<ul style="list-style-type: none"> <li>• Dedicated IT employees support, manage and back up operational data</li> <li>• Data and network security and website hosting is outsourced</li> <li>• Security and video surveillance systems in place at most facilities</li> <li>• Electronic collections are hosted by 3rd party vendors</li> <li>• Collection inventory records are maintained provincially</li> <li>• ERP/SAP issues are identified, tracked and reported to City staff for resolution</li> <li>• ERP/SAP functional analyst has been hired</li> </ul>	<ul style="list-style-type: none"> <li>• Ensure the new ERP/SAP functional analyst is integrated with the City's Fusion Sustainment team to represent and advocate for Library issues</li> <li>• Formalize and document Service Level Agreement with the City re: ERP/SAP</li> </ul>	Low	Low
Inadequate funding for critical assets (facilities)	<ul style="list-style-type: none"> <li>• Preventive maintenance program is in place for facilities</li> <li>• Reserves are in place to fund critical asset maintenance and replacement</li> </ul>	<ul style="list-style-type: none"> <li>• Prepare asset management plans and supporting capital plans for critical assets</li> <li>• Develop a comprehensive facilities master plan by 2025</li> </ul>	Low	Low
Inability to respond to, and recover from, an unexpected and significant revenue shortfall/over-expenditure	<ul style="list-style-type: none"> <li>• Fiscal stabilization reserves are in place</li> <li>• Manage expenditures in response to external factors to minimize financial impact</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to explore opportunities to utilize Fusion to enhance information available for decision making</li> </ul>	Low	Low



Decision making is hampered by inaccurate and/or incomplete financial information	<ul style="list-style-type: none"> <li>Monthly in-depth review of operating costs/charges</li> <li>Regular in-depth review of salary charges and variances</li> </ul>	<ul style="list-style-type: none"> <li>Ensure Library Executive continue to advocate for Library issues with the City's Fusion team</li> </ul>	Moderate	Low
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### 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Public Library	(958.5)	(816.5)	(816.5)	(843.4)	(26.9)	3.3%	(848.4)	(5.0)	0.6%
Library Property Levy	(28,717.6)	(28,976.1)	(30,660.3)	(32,134.8)	(1,474.5)	4.8%	(33,496.9)	(1,362.1)	4.2%
<b>Total Revenues</b>	<b>(29,676.1)</b>	<b>(29,792.6)</b>	<b>(31,476.8)</b>	<b>(32,978.2)</b>	<b>(1,501.4)</b>	<b>4.8%</b>	<b>(34,345.3)</b>	<b>(1,367.1)</b>	<b>4.1%</b>
<b>Gross Expenses</b>									
Public Library	29,590.9	29,707.3	31,387.1	32,886.3	1,499.2	4.8%	34,250.3	1,364.0	4.1%
Library Property Levy	85.2	85.3	89.7	91.9	2.2	2.5%	95.0	3.1	3.4%
<b>Total Gross Expenses</b>	<b>29,676.1</b>	<b>29,792.6</b>	<b>31,476.8</b>	<b>32,978.2</b>	<b>1,501.4</b>	<b>4.8%</b>	<b>34,345.3</b>	<b>1,367.1</b>	<b>4.1%</b>
<b>Tax Support</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Summary of 2024-2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	209.83	212.83	3.00	216.83	4.00

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	-
Revenue Changes:			
Revenue	(1,501.4)	(1,367.1)	(2,868.5)
<b>Total Revenue Change</b>	<b>(1,501.4)</b>	<b>(1,367.1)</b>	<b>(2,868.5)</b>
Expenditure Changes:			
Inflation & Transfer	969.5	837.6	1,807.1
Growth	531.9	529.5	1,061.4
Service Level Changes	-	-	-
<b>Total Expenditure Change</b>	<b>1,501.4</b>	<b>1,367.1</b>	<b>2,868.5</b>
<b>Total Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Summary of Capital Investments

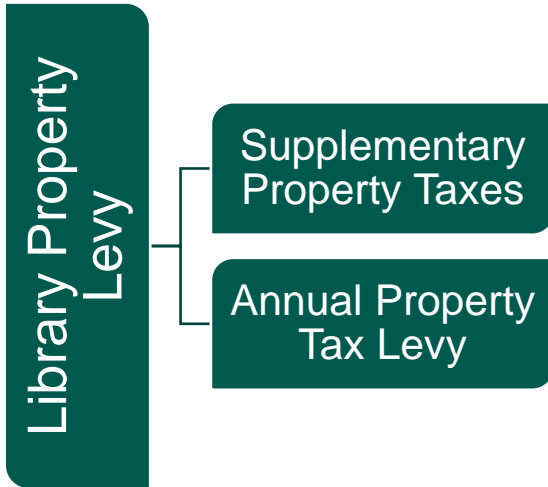
Service Line	2024	2025	2026	2027	2028
Public Library	200.0	200.0	200.0	200.0	200.0
<b>Total</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>

## Financing for Capital Investments

Funding Source	2024	2025	2026	2027	2028
Transfer from Reserves	200.0	200.0	200.0	200.0	200.0
<b>Total</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Taxation	(28,717.6)	(28,976.1)	(30,660.3)	(32,134.8)	(1,474.5)	4.8%	(33,496.9)	(1,362.1)	4.2%
<b>Total Revenues</b>	<b>(28,717.6)</b>	<b>(28,976.1)</b>	<b>(30,660.3)</b>	<b>(32,134.8)</b>	<b>(1,474.5)</b>	<b>4.8%</b>	<b>(33,496.9)</b>	<b>(1,362.1)</b>	<b>4.2%</b>
<b>Gross Expenses</b>									
Donations, Grants and Subsidies	85.2	85.3	89.7	91.9	2.2	2.5%	95.0	3.1	3.4%
<b>Total Gross Expenditure</b>	<b>85.2</b>	<b>85.3</b>	<b>89.7</b>	<b>91.9</b>	<b>2.2</b>	<b>2.5%</b>	<b>95.0</b>	<b>3.1</b>	<b>3.4%</b>
<b>Tax Support</b>	<b>(28,632.5)</b>	<b>(28,890.8)</b>	<b>(30,570.6)</b>	<b>(32,042.9)</b>	<b>(1,472.3)</b>	<b>4.8%</b>	<b>(33,401.9)</b>	<b>(1,359.0)</b>	<b>4.2%</b>

#### 2022 Actual Results:

In 2022 the Library Property Levy had no significant variance from budget.

#### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	(30,570.6)	(32,042.9)	
Revenue Changes:			
Revenue	(1,474.5)	(1,362.1)	(2,836.6)
Total Revenue Change	(1,474.5)	(1,362.1)	(2,836.6)
Expenditure Changes:			
Inflation & Transfer	2.2	3.1	5.3
Total Expenditure Change	2.2	3.1	5.3
<b>Total Change, Net</b>	<b>(1,472.3)</b>	<b>(1,359.0)</b>	<b>(2,831.3)</b>
<b>Total Budget</b>	<b>(32,042.9)</b>	<b>(33,401.9)</b>	

### 2024 Changes

#### Revenue Change:

Net property tax revenue increased by \$1,073.4 and is required to balance the 2024 budget. This represents a 3.49% property tax increase.

In addition, revenue resulting from assessment growth of \$385.0, property supplementary tax of \$230.0 and municipal service agreements of \$101.2 are estimated for 2024 and are calculated based on actual assessment values being received. The property tax levy, assessment growth, property supplementary tax, plus municipal service agreements equal the \$1,474.5 total revenue change.

#### Expenditure Change:

The Tax Abatements increased by \$2.2.

### 2025 Changes

#### Revenue Change:

Net property tax revenue increased by \$1,137.3 and is required to balance the 2025 budget. This represents a 3.55% property tax increase.

In addition, revenue resulting from assessment growth of \$220.0, property supplementary tax of \$230.0 and municipal service agreements of \$106.0 are estimated for 2025 and are calculated based on actual assessment values being received. The property tax levy, assessment growth, supplementary property tax plus, municipal service agreements equal the \$1,362.1 total revenue change.

#### Expenditure Change:

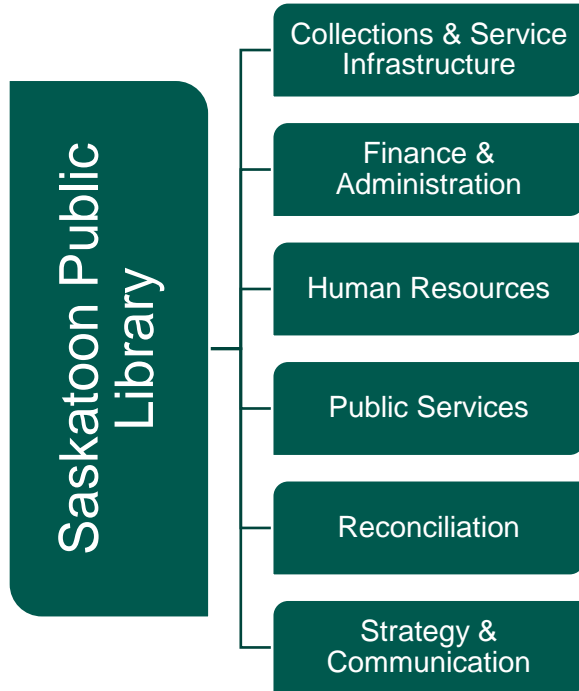
The Tax Abatements increased by \$3.1.

## Summary of Capital Investments

There are no capital investments for Library Property Levy.

## Saskatoon 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. SPL offers programs and services to meet the educational, informational, recreational, and cultural needs of residents of Saskatoon. The library provides access to over 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. 51% of Saskatoon residents are members and there are over 1,000,000 visits to library locations annually.

### Summary of Operating Changes

Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(20.3)	-	-	-	-	-	-	-	-
Government Transfers	(711.3)	(687.5)	(687.5)	(714.4)	(26.9)	3.9%	(719.4)	(5.0)	0.7%
User Fees	(226.9)	(129.0)	(129.0)	(129.0)	-	-	(129.0)	-	-
<b>Total Revenues</b>	<b>(958.5)</b>	<b>(816.5)</b>	<b>(816.5)</b>	<b>(843.4)</b>	<b>(26.9)</b>	<b>3.3%</b>	<b>(848.4)</b>	<b>(5.0)</b>	<b>0.6%</b>
<b>Gross Expenses</b>									
Other Expenses	4.7	-	-	-	-	-	-	-	-
Wages and Benefits	15,500.8	14,526.0	15,179.9	16,135.4	955.5	6.3%	17,013.4	878.0	5.4%
Contracted and General Services	3,883.6	4,897.5	4,707.3	4,901.1	193.8	4.1%	5,011.8	110.7	2.3%
Heating, Lighting, Power, Water and Telephone	430.3	168.3	644.4	587.5	(56.9)	(8.8%)	614.1	26.6	4.5%

	Operating & Capital Budget Preliminary 2024/2025								
	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
Material, Goods and Supplies	819.0	1,161.5	1,149.5	1,259.3	109.8	9.6%	1,310.0	50.7	4.0%
Donations, Grants and Subsidies	42.2	40.0	40.0	40.0	-	-	40.0	-	-
Cost Recoveries	(67.3)	-	-	-	-	-	-	-	-
Transfers to Reserves	8,979.1	8,914.0	9,666.0	9,963.0	297.0	3.1%	10,261.0	298.0	3.0%
Finance Charges	(1.6)	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>29,590.9</b>	<b>29,707.3</b>	<b>31,387.1</b>	<b>32,886.3</b>	<b>1,499.2</b>	<b>4.8%</b>	<b>34,250.3</b>	<b>1,364.0</b>	<b>4.1%</b>
<b>Tax Support</b>	<b>28,632.5</b>	<b>28,890.8</b>	<b>30,570.6</b>	<b>32,042.9</b>	<b>1,472.3</b>	<b>4.8%</b>	<b>33,401.9</b>	<b>1,359.0</b>	<b>4.2%</b>

## 2022 Actual Results:

In 2022 the Saskatoon Public Library had no significant variance from budget.

## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	209.83	212.83	3.00	216.83	4.00

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	30,570.6	32,042.9	
Revenue Changes:			
Revenue	(26.9)	(5.0)	(31.9)
Total Revenue Change	(26.9)	(5.0)	(31.9)
Expenditure Changes:			
Inflation & Transfer	967.3	834.5	1,801.8
Growth	531.9	529.5	1,061.4
Total Expenditure Change	1,499.2	1,364.0	2,863.2
<b>Total Change, Net</b>	<b>1,472.3</b>	<b>1,359.0</b>	<b>2,831.3</b>
<b>Total Budget</b>	<b>32,042.9</b>	<b>33,401.9</b>	

The 2024 and 2025 budgets are aligned with both SPL's operations and strategic plan.

## 2024 Changes

### Revenue Change:

Increase in the Province of Saskatchewan Library Services Agreement of \$26.9.

### Growth:

An increase of 3.0 FTE is required for additional support from Functional Analyst (1.0), Security Manager (1.0) and Payroll (1.0).

**Capital Contribution:**

Increase in capital contributions to the New Central Library reserve of \$210.0 as per the funding plan developed with the City of Saskatoon.

**Other Significant Item(s):**

Inflation increases to the Administration and Support, \$310.8, Collection, \$118.5, Facilities, \$116.2, Security \$4.4, and Public Services \$485.5. Inflation decreases to Information Technology (\$68.1).

**2025 Changes**

**Revenue Change:**

Increase of \$5 to the Canadian Council for the Arts grant that supports the Writer in Residence program.

**Growth:**

An increase of 4.0 FTE is required to support Public Services (1.0), Outreach Support (1.0), Facilities (1.0) and Accounts Payable/Accounts Receivable (1.0).

**Capital Contribution:**

Increase in capital contributions to the New Central Library reserve of \$210.0 as per the funding plan developed with the City of Saskatoon.

**Other Significant Item(s):**

Inflation increases to the Administration and Support, \$283.0, Collection, \$105.5, Facilities, \$86.4, Security \$30.4, Information Technology, \$78.8, and Public Services \$250.4.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00838: Library-Equipment Replacement	200.0	200.0	200.0	200.0	200.0
<b>Total</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>

The \$200.0 in 2024 and 2025 pertains to regular equipment replacement.

## 2024-2025 Capital Budget by Funding Source



\$400

■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no annual operating budget costs associated with this budget request.



# ARTS, CULTURE AND EVENTS VENUES



City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

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 two 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	
 <b>QUALITY OF LIFE</b> A warm, welcoming place	 <b>CULTURE OF CONTINUOUS IMPROVEMENT</b> The best-managed city in Canada
Priority Areas	
	<b><i>Recreation, Culture, and Leisure</i></b>
<p>Council is prioritizing the development of recreation, parks, cultural amenities and programs to enable residents and visitors to be healthy, active, connected to nature and to have fun in all four seasons.</p>	

## 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	N/A*	88%	N/A*	N/A	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
Act of terrorism, violence or emergency at large scale event	<ul style="list-style-type: none"> <li>Access to events is restricted to ticketed guests only</li> <li>Restricted areas are secured</li> <li>Security staff, security equipment and communications equipment are used during events as required</li> <li>Staff receive training on emergency plans and procedures</li> </ul>	<ul style="list-style-type: none"> <li>Review and upgrade/ update security equipment as required at Remai Modern</li> <li>Explore potential for conducting exercises with EMO and other first responders</li> </ul>	Moderate	Low
Failure to adequately protect corporate, employee and/or customer information (e.g., cyber attack, security breach, privacy breach)	<ul style="list-style-type: none"> <li>Employee access controls are in place and kept current</li> <li>Point of sale systems protect customer information</li> <li>Firewalls, multi-factor authentication and/or other protective measures are in place</li> <li>Risk assessment underway at Remai Modern</li> </ul>	<ul style="list-style-type: none"> <li>Finalize cash handling and privacy policies at Remai Modern</li> <li>Hire additional IT/ cyber resources at Remai Modern and TCU Place</li> <li>Implement improvements identified from risk assessment at Remai Modern; conduct risk assessment at SaskTel Centre</li> </ul>	Moderate	Low

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<p>Damage to critical assets (collections, technology, building controls, etc.)</p>	<ul style="list-style-type: none"> <li>• Restricted areas are defined and secured</li> <li>• Access controls are in place</li> <li>• Security staff present and tailored to event/ operational requirements</li> <li>• Surveillance systems are in place</li> </ul>	<ul style="list-style-type: none"> <li>• Review and upgrade/ update surveillance equipment as required</li> <li>• Assess and strengthen security at perimeter and entry/ exit points</li> </ul>	<p>Moderate</p>	<p>Low</p>
<p>Inadequate funds for critical assets (facility, specialized equipment, etc.)</p>	<ul style="list-style-type: none"> <li>• An asset management plan has been prepared for critical assets at TCU Place and SaskTel Centre</li> <li>• Preventive maintenance programs are in place at each venue to maximize asset life</li> <li>• Actively investigating alternative sources of funding for critical assets at Remai Modern</li> <li>• Replacement reserves have been established for some assets</li> </ul>	<ul style="list-style-type: none"> <li>• Prepare asset management and funding plans for critical assets at Remai Modern</li> <li>• Adopt a replacement strategy that is based on actual condition as well as useful life</li> <li>• Explore options for an integrated asset management system to assist in decision making at Remai Modern and TCU Place</li> <li>• Explore alternative funding sources for TCU Place and SaskTel Centre</li> </ul>	<p>Moderate</p>	<p>Moderate</p>
<p>Inability to respond to, and recover from, an unexpected and significant revenue shortfall/over-expenditure</p>	<ul style="list-style-type: none"> <li>• Stabilization reserves have been established</li> <li>• Continue to pursue opportunities to maximize revenue</li> <li>• Short term financing options have been secured for TCU Place and SaskTel Centre</li> </ul>	<ul style="list-style-type: none"> <li>• Develop a long-term plan to replenish stabilization reserves</li> <li>• Explore options for maximizing the effective use of “foundation” entities for Remai Modern and TCU Place</li> </ul>	<p>Moderate</p>	<p>Moderate</p>

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Labour disruption (e.g., strike, job action)	<ul style="list-style-type: none"> <li>• Dedicated HR staff and access to City expertise/support as required</li> <li>• Ongoing investments in positive employer/ union relationships and respectful workplace culture</li> <li>• Contracted service delivery model for certain services</li> <li>• Event contracts limit liability in the event of labour disruption</li> </ul>	• No additional actions are planned at this time	Low	Low
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## 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
TCU Place	-	-	-	-	-	-	-	-	-
SaskTel Centre	-	-	-	-	-	-	-	-	-
Remai Modern	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
TCU Place	1,660.4	1,817.8	1,838.3	1,745.7	(92.6)	(5.0%)	1,793.8	48.1	2.8%
SaskTel Centre	645.0	560.0	560.0	630.9	70.9	12.7%	670.1	39.2	6.2%
Remai Modern	6,872.2	6,872.2	7,299.1	7,496.5	197.4	2.7%	7,691.7	195.2	2.6%
<b>Total Gross Expenses</b>	<b>9,177.6</b>	<b>9,250.0</b>	<b>9,697.4</b>	<b>9,873.1</b>	<b>175.7</b>	<b>1.8%</b>	<b>10,155.6</b>	<b>282.5</b>	<b>2.9%</b>
<b>Tax Support</b>	<b>9,177.6</b>	<b>9,250.0</b>	<b>9,697.4</b>	<b>9,873.1</b>	<b>175.7</b>	<b>1.8%</b>	<b>10,155.6</b>	<b>282.5</b>	<b>2.9%</b>

## Summary of 2024-2025 FTE Changes

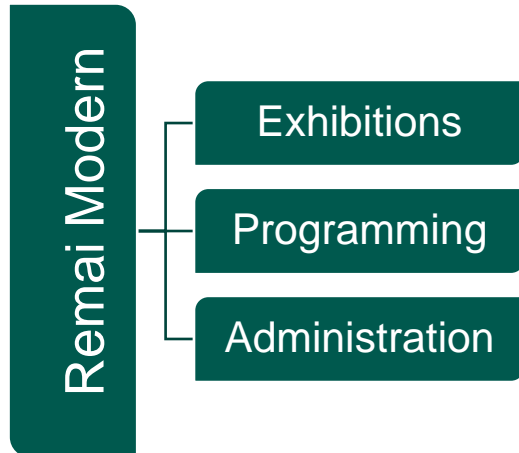
	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	168.41	172.30	3.89	173.30	1.00

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	9,697.4	9,873.1	
Revenue Changes:			
Revenue	-	-	-
<b>Total Revenue Change</b>	-	-	-
Expenditure Changes:			
Inflation & Transfer	175.7	282.5	458.2
Growth	-	-	-
Service Level Changes	-	-	-
<b>Total Expenditure Change</b>	175.7	282.5	458.2
<b>Total Budget</b>	<b>9,873.1</b>	<b>10,155.6</b>	

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Contracted and General Services	2,486.2	2,486.2	2,825.1	2,888.5	63.4	2.2%	2,968.7	80.2	2.8%
Donations, Grants and Subsidies	4,386.0	4,386.0	4,474.0	4,608.0	134.0	3.0%	4,723.0	115.0	2.5%
<b>Total Gross Expenditure</b>	<b>6,872.2</b>	<b>6,872.2</b>	<b>7,299.1</b>	<b>7,496.5</b>	<b>197.4</b>	<b>2.7%</b>	<b>7,691.7</b>	<b>195.2</b>	<b>2.6%</b>
<b>Tax Support</b>	<b>6,872.2</b>	<b>6,872.2</b>	<b>7,299.1</b>	<b>7,496.5</b>	<b>197.4</b>	<b>2.7%</b>	<b>7,691.7</b>	<b>195.2</b>	<b>2.6%</b>

**2022 Actual Results:**

There was no variance from budget in 2022.

Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	53.05	53.05	-	53.05	-

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	7,299.1	7,496.5	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	197.4	195.2	392.6
Total Expenditure Change	197.4	195.2	392.6
<b>Total Change, Net</b>	<b>197.4</b>	<b>195.2</b>	<b>392.6</b>
<b>Total Budget</b>	<b>7,496.5</b>	<b>7,691.7</b>	

### 2024 Changes

#### Other Significant Item(s):

An increase of \$39.8 in anticipated utility costs, \$33.3 for facilities management and a decrease of \$9.7 for risk management has been included.

A \$134.0 increase in general subsidy provided to the Remai Modern is included. This increase in subsidy is required in order to accommodate expenditures that are not offset by self-generated revenue.

### 2025 Changes

#### Other Significant Item(s):

An increase of \$50.1 in anticipated utility costs as well as \$1.4 for risk management and a decrease of \$7.8 for facilities management has been included.

A \$36.5 increase towards the phased-in approach for the required Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution is included. This allocation would increase the annual allocation to \$980.5.

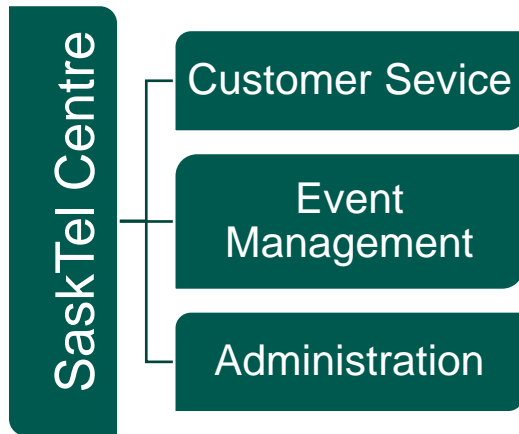
A \$115.0 increase in general subsidy provided to the Remai Modern by the City of Saskatoon is included. This increase in subsidy is required in order to accommodate the programming and expenditures that are not offset by self-generated revenue.

## Summary of Capital Investments

There are no capital investments for Remai Modern.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Contracted and General Services	945.0	945.0	945.0	1,015.9	70.9	7.5%	1,055.1	39.2	3.9%
Cost Recoveries	(300.0)	(385.0)	(385.0)	(385.0)	-	-	(385.0)	-	-
<b>Total Gross Expenditure</b>	<b>645.0</b>	<b>560.0</b>	<b>560.0</b>	<b>630.9</b>	<b>70.9</b>	<b>12.7%</b>	<b>670.1</b>	<b>39.2</b>	<b>6.2%</b>
<b>Tax Support</b>	<b>645.0</b>	<b>560.0</b>	<b>560.0</b>	<b>630.9</b>	<b>70.9</b>	<b>12.7%</b>	<b>670.1</b>	<b>39.2</b>	<b>6.2%</b>

#### 2022 Actual Results:

In 2022, SaskTel Centre had a \$85.0 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 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	51.77	51.77	-	51.77	-



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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	560.0	630.9	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	70.9	39.2	110.1
Total Expenditure Change	70.9	39.2	110.1
<b>Total Change, Net</b>	<b>70.9</b>	<b>39.2</b>	<b>110.1</b>
<b>Total Budget</b>	<b>630.9</b>	<b>670.1</b>	

### 2024 Changes

#### **Other Significant Item(s):**

A \$70.9 increase towards the required Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution is included. This allocation would increase the annual contribution to \$1,015.9.

### 2025 Changes

#### **Other Significant Item(s):**

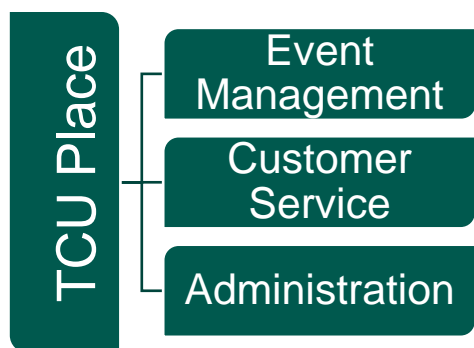
A \$39.2 increase towards the required CBCM reserve contribution is included. This allocation would increase the annual contribution to \$1,055.1.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Contracted and General Services	1,138.2	1,138.3	1,158.8	1,245.7	86.9	7.5%	1,293.8	48.1	3.9%
Donations, Grants and Subsidies	500.0	500.0	500.0	500.0	-	-	500.0	-	-
Finance Charges	22.2	179.5	179.5	-	(179.5)	(100.0%)	-	-	-
<b>Total Gross Expenditure</b>	<b>1,660.4</b>	<b>1,817.8</b>	<b>1,838.3</b>	<b>1,745.7</b>	<b>(92.6)</b>	<b>(5.0%)</b>	<b>1,793.8</b>	<b>48.1</b>	<b>2.8%</b>
<b>Tax Support</b>	<b>1,660.4</b>	<b>1,817.8</b>	<b>1,838.3</b>	<b>1,745.7</b>	<b>(92.6)</b>	<b>(5.0%)</b>	<b>1,793.8</b>	<b>48.1</b>	<b>2.8%</b>

#### 2022 Actual Results:

There was a \$157.4 variance from budget in 2022 due to the completion of the debt servicing.

#### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	63.59	67.48	3.89	68.48	1.00

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	1,838.3	1,745.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(92.6)	48.1	(44.5)
Total Expenditure Change	(92.6)	48.1	(44.5)
<b>Total Change, Net</b>	<b>(92.6)</b>	<b>48.1</b>	<b>(44.5)</b>
<b>Total Budget</b>	<b>1,745.7</b>	<b>1,793.8</b>	

### 2024 Changes

#### **Other Significant Item(s):**

A \$86.9 increase towards the required Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution. This allocation would increase the annual contribution to \$1,245.7. A \$179.5 decrease from the result of a loan being transferred to Corporate Governance and Finance for the Fusion Operating program.

### 2025 Changes

#### **Other Significant Item(s):**

A \$48.1 increase towards the required CBCM reserve contribution. This allocation would increase the annual allocation to \$1,293.8.

## Summary of Capital Investments

There are no capital investments for TCU Place.

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# ENVIRONMENTAL HEALTH

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 two 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 Goals**

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

## Priority Areas



### *Environmental Sustainability*

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



### *Civic Assets*

Civic assets are well-managed and well-maintained. They meet the needs of staff and the public and reflect 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Waste Diverted from the Landfill	Divert 70% of Saskatoon's waste from landfills by 2023	26.10%	24.70%	24.55%	Neutral	Needs Improvement
Reduce the City of Saskatoon's Greenhouse Gas Emissions	≥ -40% from 2014 Levels by 2023; -80% Below 2014 Levels by 2050	-9% relative to baseline	+5% relative to baseline	Pending	N/A	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	<ul style="list-style-type: none"> <li>• Implement the corporate actions in the Low Emissions Community (LEC) Plan</li> <li>• Bi-annual Climate Action Progress Report provides updates on LEC actions and progress towards GHG emission reduction goals</li> <li>• Triple Bottom Line (TBL) policy and framework helps identify GHG reduction opportunities</li> </ul>	<ul style="list-style-type: none"> <li>• Improve data capture and reporting through automation and digital data platforms</li> <li>• Develop and implement a Climate Budget within the financial budget (identifies funding requirements for all LEC actions, quantification of known GHG additions and reductions resulting from capital projects, etc.)</li> <li>• Build corporate buy-in and literacy of GHG reduction opportunities (engagement, education, progress reports, Green Teams, etc.)</li> <li>• Implement corporate Environmental Management System</li> </ul>	Moderate	Moderate
The City's community education and awareness initiatives regarding carbon footprint may not be affecting change in people's attitudes and behaviors	<ul style="list-style-type: none"> <li>• Implementing Low Emissions Community (LEC) Plan including supplementary implementation plans for waste reduction, water conservation, low emissions energy, green infrastructure, etc.</li> <li>• Offer energy/water conservation, green infrastructure and waste reduction/diversion/education programs</li> <li>• Completed Environmental Awareness Survey to understand behavior and perspectives</li> <li>• Complete construction and operationalize Material Recovery Centre to divert waste</li> </ul>	<ul style="list-style-type: none"> <li>• Develop additional communications around climate mitigation and adaptation</li> <li>• Develop software to improve visualization and outreach around LEC Plan and GHG inventory</li> <li>• Continue to emphasize public/stakeholder education over enforcement</li> <li>• Develop and implement medium-term actions from the Solid Waste Reduction and Diversion Plan</li> </ul>	Moderate	Low

<p>Loss/deterioration/underdevelopment/ of the city's natural assets/green infrastructure</p>	<ul style="list-style-type: none"> <li>• Reviewing the success of, and improvements to, the wetland policy</li> <li>• Green Infrastructure Strategy approved in principle by Council</li> <li>• Completed a Natural Capital Asset Valuation pilot project</li> <li>• Urban Forestry Management Plan approved in principle by Council</li> <li>• Integrated approaches to pest management including DED and elm waste management</li> </ul>	<ul style="list-style-type: none"> <li>• Implementation of tree protection bylaw for trees on City property</li> <li>• Pathway for an Integrated Green Network Implementation Plan and Pathway to a Sustainable Urban Forest Implementation Plans approved in principle by Council; implementation currently underway</li> <li>• Continue to build and expand the Urban Forestry Pest Management Reserve's ability to respond to forestry impacts associated with insects, disease and climate change.</li> <li>• Complete Pest Management Plan</li> <li>• Complete the Natural Areas Management Plan project; plans being developed for two priority sites</li> <li>• Operationalize the Climate Adaptation program as it relates to green infrastructure</li> </ul>	<p>High</p>	<p>Low</p>
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## 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Sustainability	-	-	-	-	-	-	-	-	-
Urban Biological Services	(4.0)	(2.0)	(2.0)	(2.0)	-	-	(2.0)	-	-
Urban Forestry	-	-	-	-	-	-	-	-	-
Waste Handling Service	(7,288.5)	(7,714.8)	(7,714.8)	(8,843.7)	(1,128.9)	14.6%	(8,699.4)	144.3	(1.6%)
Waste Reduction	(348.3)	(231.1)	(65.5)	(95.5)	(30.0)	45.8%	(95.5)	-	-
<b>Total Revenues</b>	<b>(7,640.9)</b>	<b>(7,947.9)</b>	<b>(7,782.3)</b>	<b>(8,941.2)</b>	<b>(1,158.9)</b>	<b>14.9%</b>	<b>(8,796.9)</b>	<b>144.3</b>	<b>(1.6%)</b>
<b>Gross Expenses</b>									
Sustainability	1,884.0	2,011.3	2,431.5	2,473.2	41.7	1.7%	2,589.9	116.7	4.7%
Urban Biological Services	1,071.5	1,086.3	1,107.1	1,056.3	(50.8)	(4.6%)	1,103.1	46.8	4.4%
Urban Forestry	4,276.8	4,135.3	4,303.7	4,467.6	163.9	3.8%	4,629.8	162.2	3.6%
Waste Handling Service	17,495.2	18,882.5	16,827.8	12,467.0	(4,360.8)	(25.9%)	12,553.4	86.4	0.7%
Waste Reduction	960.4	929.6	943.0	1,040.6	97.6	10.4%	1,148.4	107.8	10.4%
<b>Total Gross Expenses</b>	<b>25,687.9</b>	<b>27,045.0</b>	<b>25,613.1</b>	<b>21,504.7</b>	<b>(4,108.4)</b>	<b>(16.0%)</b>	<b>22,024.6</b>	<b>519.9</b>	<b>2.4%</b>
<b>Tax Support</b>	<b>18,047.0</b>	<b>19,097.1</b>	<b>17,830.8</b>	<b>12,563.5</b>	<b>(5,267.3)</b>	<b>(29.5%)</b>	<b>13,227.7</b>	<b>664.2</b>	<b>5.3%</b>

## Summary of 2024-2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	113.01	99.29	(13.72)	99.29	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	17,830.9	12,563.5	
Revenue Changes:			
Revenue	(1,158.9)	144.3	(1,014.6)
<b>Total Revenue Change</b>	<b>(1,158.9)</b>	<b>144.3</b>	<b>(1,014.6)</b>
Expenditure Changes:			
Inflation & Transfer	(4,530.8)	440.4	(4,090.4)
Growth	759.4	79.5	838.9
Service Level Changes	(337.1)	-	(337.1)
<b>Total Expenditure Change</b>	<b>(4,108.5)</b>	<b>519.9</b>	<b>(3,588.6)</b>
<b>Total Budget</b>	<b>12,563.5</b>	<b>13,227.7</b>	

## Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
Sustainability	24,422.0	38,130.0	85,105.0	65,745.0	119,770.0
Urban Forestry	130.0	130.0	-	-	-
Waste Handling Service	11,156.0	798.0	1,108.0	632.0	593.0
Waste Reduction	182.0	175.0	-	-	150.0
<b>Total</b>	<b>35,890.0</b>	<b>39,233.0</b>	<b>86,213.0</b>	<b>66,377.0</b>	<b>120,513.0</b>

## Financing for Capital Investments

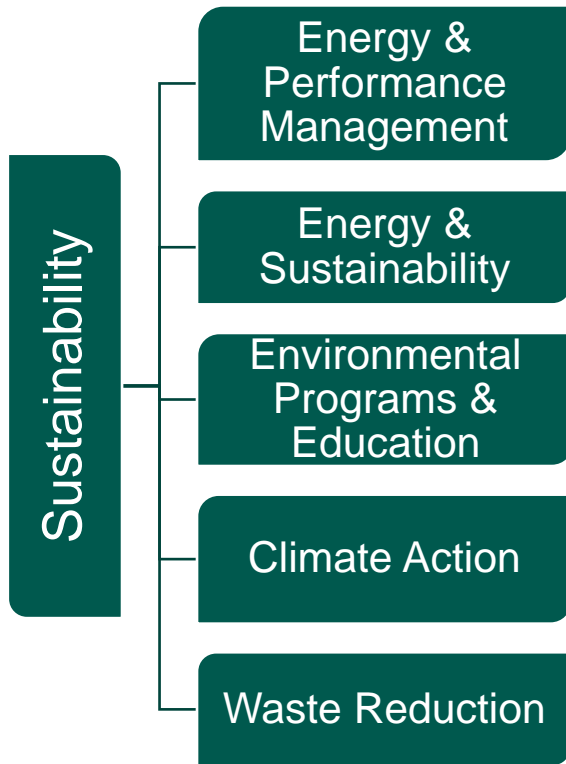
Funding Source	2024	2025	2026	2027	2028
Transfer from Reserves	8,228.0	2,148.0	1,108.0	632.0	593.0
Internal Borrowing	5,000.0	-	-	-	-
Funding Plan Contribution	-	-	3,000.0	3,000.0	-
Unfunded	22,662.0	37,085.0	82,105.0	62,745.0	119,920.0
<b>Total</b>	<b>35,890.0</b>	<b>39,233.0</b>	<b>86,213.0</b>	<b>66,377.0</b>	<b>120,513.0</b>

## Operating Budget Impacts of Capital Projects

	2024	2025	2026	2027	2028
Sustainability	-	-	22.0	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>22.0</b>	<b>-</b>	<b>-</b>

## 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 work in this service line 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		
		2023	2024	2025
Student Action for a Sustainable Future	Participating classes and teachers receive in-class audits, teaching sustainability and climate science lessons, PD events and individual support for teachers, and an annual Student Showcase event to support their environmental action projects	12 classes per year		

# Environmental Health

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

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		2 City wide events, support for community events
Climate Reporting	Climate Action Progress Report, GHG inventory, and Climate Budget	Every-second year progress report which includes a verified Climate Budget chapter included in the multi-year business plan and budget.
Integrated Waste Management Report	Calculate annual waste diversion rate and other waste reduction and diversion program performance data	1 bi-annual report alternating with 1 bi-annual advertising campaign.

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Other Expenses	6.4	-	-	-	-	-	-	-	-
Wages and Benefits	1,239.0	1,223.9	1,455.8	1,659.6	203.8	14.0%	1,698.6	39.0	2.3%
Contracted and General Services	587.8	648.7	831.9	248.8	(583.1)	(70.1%)	295.0	46.2	18.6%
Heating, Lighting, Power, Water and Telephone	6.7	10.9	11.8	11.8	-	-	11.8	-	-
Material, Goods and Supplies	34.3	21.7	26.2	30.6	4.4	16.8%	30.6	-	-
Donations, Grants and Subsidies	-	-	-	16.0	16.0	-	16.0	-	-
Cost Recoveries	(350.0)	(319.3)	(319.6)	(280.7)	38.9	(12.2%)	(283.6)	(2.9)	1.0%
Transfers to Reserves	250.0	250.0	250.0	250.0	-	-	250.0	-	-
Transfers to Other Operating	(309.5)	(310.0)	(310.0)	(153.5)	156.5	(50.5%)	(156.4)	(2.9)	1.9%
Finance Charges	419.4	485.4	485.4	690.6	205.2	42.3%	727.9	37.3	5.4%
<b>Total Gross Expenditure</b>	<b>1,884.0</b>	<b>2,011.3</b>	<b>2,431.5</b>	<b>2,473.2</b>	<b>41.7</b>	<b>1.7%</b>	<b>2,589.9</b>	<b>116.7</b>	<b>4.7%</b>
<b>Tax Support</b>	<b>1,884.0</b>	<b>2,011.3</b>	<b>2,431.5</b>	<b>2,473.2</b>	<b>41.7</b>	<b>1.7%</b>	<b>2,589.9</b>	<b>116.7</b>	<b>4.7%</b>

**2022 Actual Results:**

In 2022 the Sustainability service line had a positive variance of \$127.3 when compared to budget. Savings were primarily attributed to lower attendance and lower cost per event for the Household Hazardous Waste program. Savings were also noted in debt repayments on the Energy Performance Contracting internal loan. Repayments are based on utility savings realized and delays in construction and scope re-adjustment throughout 2022 resulted in decreased loan repayments than budgeted.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	12.20	13.05	0.85	13.05	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	<b>2024</b>	<b>2025</b>	<b>Total Changes</b>
Base	2,431.5	2,473.2	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	93.6	74.7	168.3
Growth	(51.9)	42.0	(9.9)
Total Expenditure Change	41.7	116.7	158.4
<b>Total Change, Net</b>	<b>41.7</b>	<b>116.7</b>	<b>158.4</b>
<b>Total Budget</b>	<b>2,473.2</b>	<b>2,589.9</b>	

**2024 Changes**

**Growth:**

Negative growth of \$51.9 includes shifting the Household Hazardous Waste program from an event-based model to a depot-based model in 2024. Depot based models result in fewer costs and savings of \$160.0 are anticipated from this shift. The remainder of this program budget is transferred to the Material Recovery Centre in 2024. Included in growth is \$34.9 (1.0 FTE) for an Environmental Coordinator position that will lead the implementation of education programs for new waste reduction and diversion services. Two-thirds of this position will be cross-charged to the green and black cart utility budgets. Due to increasing operational requirements, capital cost recovery for an Education and Environmental Performance manager has been reduced, adding \$64.0 in growth in 2024. Finally, growth of \$9.2 is included to account for program growth in the Environmental Cash Grant offered annually.

## Other Significant Item(s):

Inflation and transfers account for an increase of \$93.6 in 2024. Inflationary increases are due to increases in costs of collective agreements as well as minor increases in contract costs, memberships, and materials. A transfer of \$205.2 is included in 2024 to account for Energy Performance Contracting loan repayments (balanced by utility savings in civic facilities). The increase accounts for utility savings realized from rate escalation, and additional measures that have been completed. In 2024, the Material Recovery Centre will facilitate the Household Hazardous Waste program under a depot model. A transfer of \$318.4 is included in 2024 to transfer the operating budget to the new facility. As a result of the new model, previously allocated funding from Multi Material Stewardship Western is no longer required and is transferred back in 2024 (\$160.0). Staffing transfers in 2024 result in an overall decrease of \$21.4. This includes an administrative position reclassification (increase of \$35.7), as well as increased cross charges to the waste utilities for the recycling education Environmental Coordinator (decrease of \$17.3) and an Education and Environmental Performance manager (decrease of \$39.5).

## 2025 Changes

### Growth:

An increase of \$42.0 is included in 2025 for communications, education, data management, and continuous improvement of the Industrial, Commercial and Institutional waste diversion regulation program.

### Other Significant Item(s):

Inflation and transfers account for an increase of \$74.7 in 2025. A transfer of \$31.7 is included in 2025 to account for Energy Performance Contracting loan repayments (balanced by utility savings in civic facilities). Inflationary increases in 2025 are primarily attributed to increased costs of collective agreements and result in an increase of \$39.0.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01964: Waste Reduction Initiatives	70.0	-	-	-	-
P.01975: Corporate Wide Environmental Mgmt Sys	115.0	-	-	-	-
P.02390: Green Infrastructure Strategy	-	35.0	-	-	-
P.02539: Climate Change Mitigation Business Plan	250.0	-	-	-	-
P.10016: Solid Waste R&DP Development + Plan Impl	100.0	135.0	-	-	-
P.10084: Material Recovery Centre	700.0	-	-	-	-
P.10085: Single-Use Plastic Reduction	75.0	75.0	-	-	-
P.10086: Proper Disposal of Elm Wood	75.0	75.0	-	-	-
P.10087: Long Term Waste Management Strategy	150.0	150.0	-	-	-
P.10088: Special/Bulky Waste	150.0	200.0	-	-	-
P.10089: C&D Waste	-	75.0	-	-	-
P.10090: Public Space & Event Waste Reduction	75.0	300.0	-	-	-
P.10093: Natural Areas' Protection and Health	-	-	3,000.0	3,000.0	-
<b>Total</b>	<b>1,760.0</b>	<b>1,045.0</b>	<b>3,000.0</b>	<b>3,000.0</b>	<b>-</b>

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01956: Property Assessed Clean Energy Fin Prog	-	14,000.0	14,000.0	14,000.0	14,000.0
P.02650: Integrated Solar/Renewable Energy Strtgy	2,600.0	-	5,300.0	-	8,300.0
P.10015: EV Adoption Roadmap	-	140.0	300.0	500.0	600.0
P.10016: Solid Waste R&DP Development + Plan Impl	-	-	800.0	800.0	200.0
P.10019: Multi-Unit Organics	-	-	2,000.0	500.0	500.0
P.10031: Deep Energy Civic Bldg Retrofits	-	-	250.0	1,100.0	1,100.0
P.10033: ICI Energy Efficiency + Generation	18,625.0	22,250.0	26,700.0	35,600.0	44,500.0
P.10034: Integrated Civic Energy Mgmt Program	290.0	290.0	545.0	545.0	970.0
P.10035: Residential Enrgy Efficiency+ Generation	-	-	1,300.0	1,400.0	1,500.0

# Environmental Health

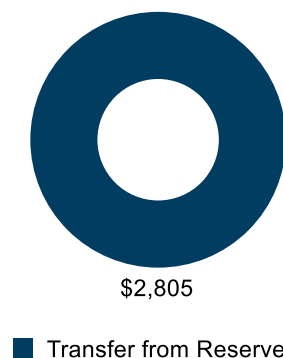
## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10039: Vehicle Pollution Pricing Program	-	-	250.0	-	-
P.10081: District Energy	300.0	-	-	-	26,000.0
P.10082: Innovation Fund	350.0	-	20,000.0	-	-
P.10083: Renewable Natural Gas	-	-	-	-	8,600.0
P.10084: Material Recovery Centre	-	-	1,700.0	-	5,000.0
P.10085: Single-Use Plastic Reduction	-	-	100.0	100.0	-
P.10088: Special/Bulky Waste	-	-	1,500.0	250.0	-
P.10090: Public Space & Event Waste Reduction	-	-	160.0	100.0	100.0
P.10091: Corporate Green Network Integration	-	-	5,850.0	5,850.0	5,800.0
P.10092: Equitable and Sustainable Food System	365.0	130.0	1,350.0	2,000.0	2,000.0
P.10093: Natural Areas' Protection and Health	132.0	275.0	-	-	600.0
<b>Total</b>	<b>22,662.0</b>	<b>37,085.0</b>	<b>82,105.0</b>	<b>62,745.0</b>	<b>119,770.0</b>

The 2024-2025 Preliminary capital investments for Sustainability include eleven funded projects totaling \$1,760.0 in 2024 and nine totaling \$1,045.0 in 2025. The majority of funded projects in 2024 and 2025 address actions from the City's Solid Waste Reduction and Diversion Plan by developing pilots and program design to increase diversion of specific waste materials and conducting research on waste behaviors to help enhance the long-term waste management strategy. Other funded projects will support a new Environmental Management system, updates to the Low Emissions Community Plan, and consolidation of Green Network data into a master database.

### 2024-2025 Capital Budget by Funding Source





# Environmental Health

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

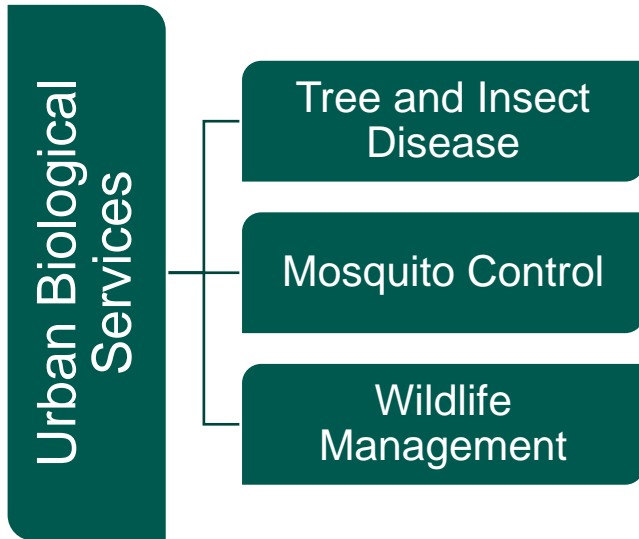
## Operating Budget Impacts of 2024/2025 Capital Projects

Project	2024	2025	2026	2027	2028
P.01975 Corporate Wide EMS	-	-	22.0	-	-
<b>Total</b>	-	-	22.0	-	-

The estimated operating impact for P.01975 is \$22.0 for annual software fees for a Corporate Environmental Management system, which could be realized as early as 2026.

## 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), and tree insects and diseases (e.g. Dutch elm disease). 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		
		2023	2024	2025
Mosquito Control		The City conducts mosquito control inside City Limits as a main priority. 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.		
		Up to 10km outside City Limits is conducted as time permits.	Up to 2km outside City Limits is conducted as time permits.	

# Environmental Health

City of Saskatoon

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Preliminary 2024/2025

Tree and Insect Disease	Dutch Elm Disease, Emerald Ash Borer, Ash Bark Beetle, Forest Tent Caterpillar, European Elm Scale, Cottony Ash Psyllid	<p>City and private trees are inspected as requested, invasive insects are trapped. Requests to inspect city-owned trees are completed within 5 business days.</p> <p>All pests are identified, however no further service is provided for non-detrimental pests.</p> <p>All nursery stock is inspected for invasive insect and diseases.</p> <p>All private and city-owned elm are inspected for Dutch elm disease twice per year.</p>
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) on public property and no larger than a coyote. Larger animals such as moose, deer, and bear are handled by the Ministry of Environment.

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	(4.0)	(2.0)	(2.0)	(2.0)	-	-	(2.0)	-	-
<b>Total Revenues</b>	<b>(4.0)</b>	<b>(2.0)</b>	<b>(2.0)</b>	<b>(2.0)</b>	<b>-</b>	<b>-</b>	<b>(2.0)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	0.4	-	-	-	-	-	-	-	-
Wages and Benefits	772.1	822.8	823.5	760.9	(62.6)	(7.6%)	780.2	19.3	2.5%
Contracted and General Services	52.3	128.0	139.2	67.2	(72.0)	(51.7%)	67.6	0.4	0.6%
Heating, Lighting, Power, Water and Telephone	5.1	3.8	3.8	3.8	-	-	3.8	-	-
Material, Goods and Supplies	199.1	131.7	140.6	206.0	65.4	46.5%	209.9	3.9	1.9%
Cost Recoveries	42.5	-	-	-	-	-	-	-	-
Transfers to Reserves	-	-	-	18.4	18.4	-	41.6	23.2	126.1%
<b>Total Gross Expenditure</b>	<b>1,071.5</b>	<b>1,086.3</b>	<b>1,107.1</b>	<b>1,056.3</b>	<b>(50.8)</b>	<b>(4.6%)</b>	<b>1,103.1</b>	<b>46.8</b>	<b>4.4%</b>
<b>Tax Support</b>	<b>1,067.5</b>	<b>1,084.3</b>	<b>1,105.1</b>	<b>1,054.3</b>	<b>(50.8)</b>	<b>(4.6%)</b>	<b>1,101.1</b>	<b>46.8</b>	<b>4.4%</b>

### 2022 Actual Results:

In 2022, Urban Biological Services had no significant variance from budget.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	11.96	10.74	(1.22)	10.74	-

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	1,105.1	1,054.3	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(14.1)	23.6	9.5
Growth	18.4	23.2	41.6
Service Level Changes	(55.1)	-	(55.1)
Total Expenditure Change	(50.8)	46.8	(4.0)
<b>Total Change, Net</b>	<b>(50.8)</b>	<b>46.8</b>	<b>(4.0)</b>
<b>Total Budget</b>	<b>1,054.3</b>	<b>1,101.1</b>	

#### 2024 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 2024, 18.87 hectares of new green spaces will be added and transfers to reserves, which funds new equipment purchases, have been increased by \$18.4 to provide urban biological services to the growth areas.

##### **Service Level Changes:**

Elimination of the skunk inspection, trapping and relocation services for private residential properties has resulted in savings of \$25.0, comprised of staffing savings of \$22.6 (0.25 FTE) and \$2.4 in related operating expenditures.

The mosquito control treatment area has been reduced from a 5 to 10 kilometer buffer around the city to a 1 to 2 kilometer buffer, resulting in savings of \$30.1, comprised of staffing savings of \$21.8 (0.42 FTE) and \$8.3 in related operating expenditures.

##### **Other Significant Items:**

A seasonal Weed Inspector position (\$40.9; 0.55 FTE) has been transferred to Bylaw Compliance to consolidate bylaw inspection services.

An amount of \$22.7 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$4.1 are for vehicle rental, maintenance, and fuel rate increases.

## 2025 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 2025, 16.98 hectares of new green spaces will be added and transfers to reserves, which funds new equipment purchases, have been increased by \$23.2 to provide urban biological services to the growth areas.

### **Other Significant Items:**

An amount of \$19.3 has been included for increased costs of collective agreements.

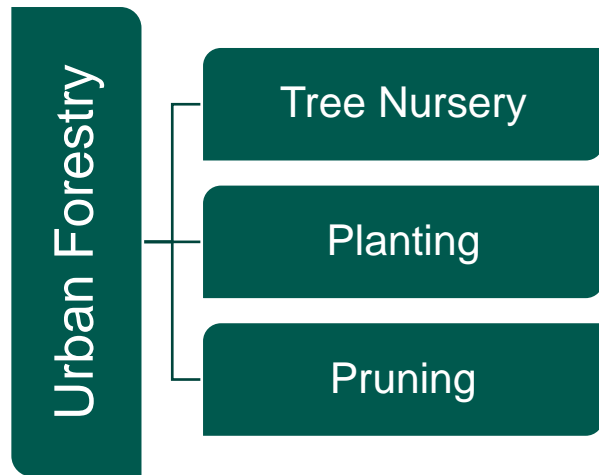
Other inflationary adjustments totaling \$4.3 are for vehicle rental, maintenance, administrative support, and fuel rate increases.

## 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		
		2023	2024	2025
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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Other Expenses	63.5	-	-	-	-	-	-	-	-
Wages and Benefits	2,150.9	2,056.0	2,103.0	2,163.2	60.2	2.9%	2,217.4	54.2	2.5%
Contracted and General Services	1,546.0	1,703.7	1,696.2	1,392.4	(303.8)	(17.9%)	1,480.9	88.5	6.4%
Heating, Lighting, Power, Water and Telephone	15.3	27.9	28.3	28.8	0.5	1.8%	29.3	0.5	1.7%
Material, Goods and Supplies	426.2	201.5	230.0	637.0	407.0	177.0%	656.0	19.0	3.0%
Cost Recoveries	(220.7)	(149.5)	(149.5)	(149.5)	-	-	(149.5)	-	-
Transfers to Reserves	185.3	185.3	185.3	387.5	202.2	109.1%	388.8	1.3	0.3%
Contributions to Capital	110.4	110.4	210.4	-	(210.4)	(100.0%)	-	-	(100.0%)
Transfers to Other Operating	-	-	-	8.2	8.2	-	6.9	(1.3)	(15.9%)
<b>Total Gross Expenditure</b>	<b>4,276.8</b>	<b>4,135.3</b>	<b>4,303.7</b>	<b>4,467.6</b>	<b>163.9</b>	<b>3.8%</b>	<b>4,629.8</b>	<b>162.2</b>	<b>3.6%</b>
<b>Tax Support</b>	<b>4,276.8</b>	<b>4,135.3</b>	<b>4,303.7</b>	<b>4,467.6</b>	<b>163.9</b>	<b>3.8%</b>	<b>4,629.8</b>	<b>162.2</b>	<b>3.6%</b>

### 2022 Actual Results:

In 2022, Urban Forestry had a \$141.5 unfavourable variance. \$95.0 of the unfavorable variance was due to increased staffing requirements for emergency work and call outs, \$50.0 was due to additional costs associated with tree stumping and the remainder was due to higher fuel costs. The higher costs were partially offset by savings in training and development and equipment rentals.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	26.65	26.65	-	26.65	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	4,303.7	4,467.6	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	114.1	106.0	220.1
Growth	49.8	56.2	106.0
Total Expenditure Change	163.9	162.2	326.1
<b>Total Change, Net</b>	<b>163.9</b>	<b>162.2</b>	<b>326.1</b>
<b>Total Budget</b>	<b>4,467.6</b>	<b>4,629.8</b>	

### 2024 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 2024, 18.87 hectares of new green spaces will be added and contracted services have been increased by \$49.8 to provide urban forestry services to the growth areas.

#### **Capital Contribution:**

Capital contributions are reduced by \$8.2 to fund Urban Forestry’s share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating. This contribution will be phased out over the next three years.

#### **Other Significant Items:**

An amount of \$60.2 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$53.9 are for contracted services, vehicle rental, maintenance, administrative support, fuel, and utility rate increases.

### 2025 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 2025, 16.98 hectares of new green spaces will be added and contracted services have been increased by \$56.2 to provide urban forestry services to the growth areas.



**Capital Contribution:**

Urban Forestry’s share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating, have been reduced by \$1.3. This contribution is offset by restoring capital contributions and will be phased out over the next two years.

**Other Significant Items:**

An amount of \$54.2 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$51.8 are for contracted services, vehicle rental, maintenance, administrative support, fuel, and utility rate increases.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10065:UF & Pest Mgmt Plan Implementation	130.0	130.0	-	-	-
<b>Total</b>	<b>130.0</b>	<b>130.0</b>	-	-	-

P.10065: Urban Forest Management Plan includes \$130.0 in each of 2024 and 2025 to begin implementation of the Urban Forest Management plan and includes project management, communications, and engagement. This project is funded by the Urban Forest and Pest Management Capital Reserve.

### 2024-2025 Capital Budget by Funding Source

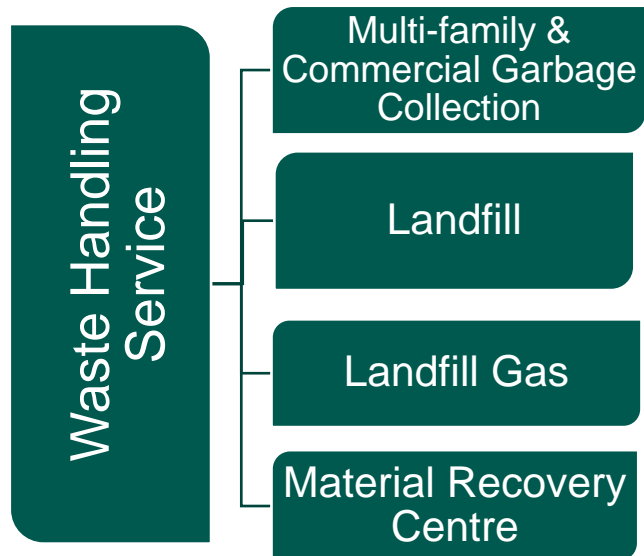


### Operating Budget Impacts of 2024/2025 Capital Projects

There are no annual operating budget costs associated with this budget request.

## Waste Handling Service

### Overview



Waste Handling includes Commercial and Multi-Family solid waste collections, the landfill gas collection facility and the operation of the Saskatoon Regional Waste Management Facility which includes the Landfill and the Material Recovery Centre 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. The Material Recovery Centre is designed to be a one-stop facility that functions to provide easy, efficient and cost-effective waste diversion and landfill transfer.

### Service Levels

Service	Sub-Service	Service Levels		
		2023	2024	2025
Garbage Collection	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		
	Material Recovery Centre	N/A	Landfill and Material Recovery Centre Operations.	

	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.	Operating hours to be reduced by 1 hour, opening and closing times are being determined.
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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(7,288.5)	(7,714.8)	(7,714.8)	(8,843.7)	(1,128.9)	14.6%	(8,699.4)	144.3	(1.6%)
<b>Total Revenues</b>	<b>(7,288.5)</b>	<b>(7,714.8)</b>	<b>(7,714.8)</b>	<b>(8,843.7)</b>	<b>(1,128.9)</b>	<b>14.6%</b>	<b>(8,699.4)</b>	<b>144.3</b>	<b>(1.6%)</b>
<b>Gross Expenses</b>									
Other Expenses	(4.4)	-	-	-	-	-	-	-	-
Wages and Benefits	5,297.4	5,680.8	5,080.8	3,850.5	(1,230.3)	(24.2%)	3,940.6	90.1	2.3%
Contracted and General Services	7,269.2	8,436.6	7,322.1	5,295.6	(2,026.5)	(27.7%)	5,332.7	37.1	0.7%
Heating, Lighting, Power, Water and Telephone	117.2	124.8	138.5	239.9	101.4	73.2%	250.0	10.1	4.2%
Material, Goods and Supplies	1,163.0	742.3	731.5	481.3	(250.2)	(34.2%)	489.9	8.6	1.8%
Donations, Grants and Subsidies	204.8	228.5	228.5	228.5	-	-	228.5	-	-
Cost Recoveries	(373.6)	(397.9)	(399.2)	(392.6)	6.6	(1.7%)	(402.2)	(9.6)	2.4%
Transfers to Reserves	3,607.3	3,853.1	3,515.9	2,562.0	(953.9)	(27.1%)	2,070.8	(491.2)	(19.2%)
Contributions to Capital	73.4	73.4	68.9	-	(68.9)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	52.1	52.1	-	44.1	(8.0)	(15.4%)
Finance Charges	140.9	140.9	140.9	149.7	8.8	6.2%	599.0	449.3	300.1%
<b>Total Gross Expenditure</b>	<b>17,495.2</b>	<b>18,882.5</b>	<b>16,827.8</b>	<b>12,467.0</b>	<b>(4,360.8)</b>	<b>(25.9%)</b>	<b>12,553.4</b>	<b>86.4</b>	<b>0.7%</b>
<b>Tax Support</b>	<b>10,206.6</b>	<b>11,167.7</b>	<b>9,113.0</b>	<b>3,623.3</b>	<b>(5,489.7)</b>	<b>(60.2%)</b>	<b>3,854.0</b>	<b>230.7</b>	<b>6.4%</b>

**2022 Actual Results:**

This service line had a positive variance of \$961.1 in 2022 when compared to budget. Revenues in 2022 showed a negative variance of \$440.0 due to competitive external pricing and some remaining structural budget issues. This was offset by significant savings noted in salary and payroll costs of \$466.0, due to fewer temporary resources and cross-charged staff time for special events. Reductions in lease rates and required maintenance resulted in fleet savings of \$410.0. Deferral of non-essential grounds and buildings maintenance resulted in savings of \$315.0. Finally, capital contributions to the Landfill Replacement Reserve had savings of \$246.0 due to lower tonnes received than budgeted.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	56.50	43.15	(13.35)	43.15	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	9,113.1	3,623.3	
Revenue Changes:			
Revenue	(1,128.9)	144.3	(984.6)
Total Revenue Change	(1,128.9)	144.3	(984.6)
Expenditure Changes:			
Inflation & Transfer	(4,852.3)	128.3	(4,724.0)
Growth	641.4	(41.9)	599.5
Service Level Changes	(150.0)	-	(150.0)
Total Expenditure Change	(4,360.9)	86.4	(4,274.5)
<b>Total Change, Net</b>	<b>(5,489.8)</b>	<b>230.7</b>	<b>(5,259.1)</b>
<b>Total Budget</b>	<b>3,623.3</b>	<b>3,854.0</b>	

**2024 Changes**

**Revenue Change:**

Overall revenues increase by \$1,128.9 in 2024. An increase of \$1,475.8 is included to account for garbage collections paying the market rate for landfill processing. This is a transfer from the mill rate funded multi-unit and commercial collections budgets, and as such, there is no impact overall to this service line as a result of this transfer. A reduction in landfill revenue of \$333.0 has been budgeted to account for fewer tonnes received due to external competition and diversion programs such as curbside organics and the Material Recovery Centre. The Material Recovery Centre is budgeted to earn \$301.0 in revenues from diversion contracts and stewardship program. Finally, a reduction of \$315.0 is included in the commercial collections budget to account for curbside commercial contracts which will be billed through the utility in 2024, and the gradual loss of commercial customers due to high market competition.

## **Growth:**

\$641.4 of growth-related expenditures are included in the 2024 budget. The most significant item included in growth is \$1,121.5 in increased expenses for the Material Recovery Centre. This request includes the staffing, equipment, utilities, and maintenance costs required to operate the new facility. A total of 11.0 seasonal and fulltime FTEs are requested for operations. This includes full time Landfill Attendants (5.0 FTEs), full time Public Weigh Scale Attendants (2.0 FTEs), a full time Supervisor IV (1.0 FTE), seasonal Landfill Attendants (1.2 FTEs), seasonal Labourers (1.2 FTEs), and a seasonal Utility A (0.6 FTE). The increases requested for the Material Recovery Centre are offset by reductions in the landfill budget. A reduction of \$483.1 is noted in 2024 to account for fewer contributions to the Landfill Replacement Reserve (due to increased diversion), as well as reduced operational costs such as maintenance.

## **Service Level Changes:**

During its August 31, 2023, Special Meeting, the Governance and Priorities Committee approved a reduction of operating hours at the Landfill and Material Recovery Centre. A reduction of \$150.0 is included in this service line to account for this service level change.

## **Capital Contribution:**

Capital contributions to the Landfill Replacement Reserve in this service line decreased by \$592.8 in 2024 to account for reductions in estimated tonnage and a transfer of budget to debt repayment to repay the upcoming loans as part of P.02051, Landfill Optimization.

Contributions to the Paved Roadways Infrastructure Reserve increased by \$89.6 from the Material Recovery Centre budget to account for future road repair costs. Contributions to the Automated Garbage Container Replacement Reserve from this service line decreased by \$450.2 due to curbside garbage shifting to the utility. All contributions to this reserve are now made from the Waste Services Utility Service Line.

## **Other Significant Item(s):**

The implementation of a utility funded curbside garbage program resulted in a transfer of \$7,300.3 from this service line to the Waste Services Utility service line. \$140.9 was also transferred to the Corporate Support service line from a completed debt payment to support operating expenses for the Fusion sustainment program.

The Material Recovery Centre received a transfer of \$138.9 from the Debt Management service line due to lower debt repayments required for the facility's capital borrowing. The Material Recovery Centre also received a transfer of \$327.4 from the Sustainability service line to account for the costs of the Household Hazardous Waste program which will shift to a depot-based model at the new facility in 2024.

Additional expenditures of \$419.0 are also included for corporate cross charges for vehicle rentals, facilities maintenance costs, and contributions to the Civic Building Comprehensive Maintenance Reserve.

Inflationary expense increases of \$150.6 are included to account for increases in fuel prices and increased costs of collective agreements.

## 2025 Changes

### Revenue Change:

Budgeted revenues in this service line decreased by \$144.3 in 2025. Increased diversion from the Material Recovery Centre will result in fewer commercial tonnes, resulting in revenue reductions of \$71.0. In addition, increased diversion opportunities for residential garbage programs result in a reduction of \$73.3 in fees paid by garbage collections. As multi-unit and commercial collections remain property tax funded, the net impact on landfill tipping fees will be a reduction of \$20.9.

### Growth:

Negative growth of \$41.9 in 2025 is due to a lower contribution the Landfill Replacement Reserve which is correlated to fewer tonnes processed.

### Capital Contribution:

Capital contributions to the Landfill Replacement Reserve in this service line decreased by \$491.2 in 2025. Budgeted contributions from the landfill decreased by \$41.9 to account for reductions in estimated tonnage, and by \$449.3 due to a transfer of budget to debt repayment.

### Other Significant Item(s):

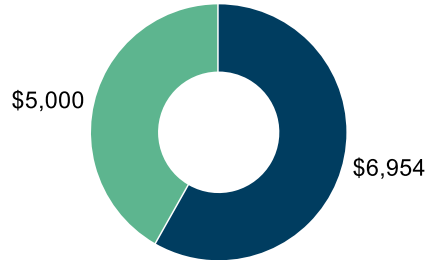
Inflationary increases of \$110.6 are noted in 2025 to account for increased costs of collective agreements and fuel prices. Expenditure transfers of \$17.7 are attributed to corporate cross charges for facilities maintenance costs and vehicle and equipment charges.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01475: Auto'D Garbage Container Repl	284.0	698.0	608.0	632.0	593.0
P.02051: Landfill Optimization	10,872.0	100.0	500.0	-	-
<b>Total</b>	<b>11,156.0</b>	<b>798.0</b>	<b>1,108.0</b>	<b>632.0</b>	<b>593.0</b>

The 2024-2025 Preliminary capital investments for Waste Handling Capital investment includes two funded projects totaling \$11,954. This includes \$982.0 to fund replacement and new residential waste carts as well as \$10,372.0 for Stage E liner expansion at the landfill and \$600.0 for landfill gas well restoration and replacement of the existing gas analyzer at the Landfill Gas Plant.

## 2024-2025 Capital Budget by Funding Source



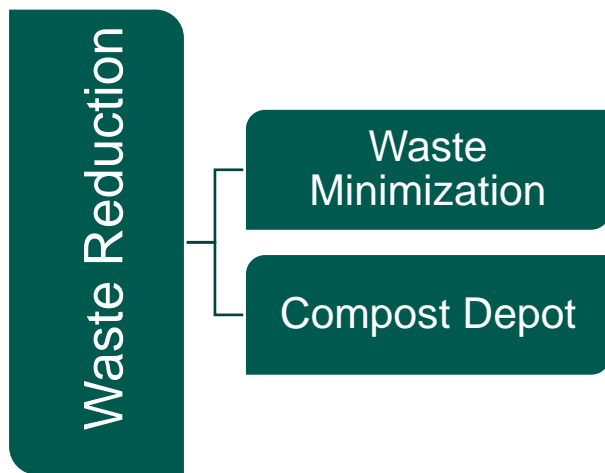
■ Transfer from Reserve ■ Internal Funding / Transfers / Debt

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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 multi-unit dwellings, compost depot operations, waste bylaw enforcement program and community recycling depot operations.

### Service Levels

Service	Sub-Service	Service Levels		
		2023	2024	2025
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 Depot	City Operated Location	2 Compost Depot Locations	1 Compost Depot Location	
	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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(348.3)	(231.1)	(65.5)	(95.5)	(30.0)	45.8%	(95.5)	-	-
<b>Total Revenues</b>	<b>(348.3)</b>	<b>(231.1)</b>	<b>(65.5)</b>	<b>(95.5)</b>	<b>(30.0)</b>	<b>45.8%</b>	<b>(95.5)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	50.7	-	-	-	-	-	-	-	-
Wages and Benefits	563.2	496.2	675.5	672.8	(2.7)	(0.4%)	687.0	14.2	2.1%
Contracted and General Services	782.2	1,392.9	1,392.9	1,497.4	104.5	7.5%	1,589.6	92.2	6.2%
Heating, Lighting, Power, Water and Telephone	5.3	6.3	6.4	6.5	0.1	1.6%	6.7	0.2	3.1%
Material, Goods and Supplies	592.0	44.5	53.5	83.7	30.2	56.4%	84.9	1.2	1.4%
Cost Recoveries	(91.2)	(68.5)	(77.9)	(112.4)	(34.5)	44.3%	(112.4)	-	-
Transfers to Other Operating	(941.8)	(941.8)	(1,107.4)	(1,107.4)	-	-	(1,107.4)	-	-
<b>Total Gross Expenditure</b>	<b>960.4</b>	<b>929.6</b>	<b>943.0</b>	<b>1,040.6</b>	<b>97.6</b>	<b>10.4%</b>	<b>1,148.4</b>	<b>107.8</b>	<b>10.4%</b>
<b>Tax Support</b>	<b>612.1</b>	<b>698.5</b>	<b>877.5</b>	<b>945.1</b>	<b>67.6</b>	<b>7.7%</b>	<b>1,052.9</b>	<b>107.8</b>	<b>11.4%</b>

#### 2022 Actual Results:

In 2022 this service line had a positive variance of \$86.4 in 2022 when compared to budget. The majority of savings were attributed to the compost depots as the waste minimization program did not vary significantly from budget. Revenues and cost recovery for bulk compost purchases exceeded budget by \$144.0 due to a new commercial contract, and increased demand from internal customers. Contracted compost services were underbudget providing savings of \$10.0. These favourable variances were offset by increased temporary staff costs of \$74.0.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	5.70	5.70	-	5.70	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	877.5	945.1	
Revenue Changes:			
Revenue	(30.0)	-	(30.0)
Total Revenue Change	(30.0)	-	(30.0)
Expenditure Changes:			
Inflation & Transfer	127.9	107.8	235.7
Growth	101.7	-	101.7
Service Level Changes	(132.0)	-	(132.0)
Total Expenditure Change	97.6	107.8	205.4
<b>Total Change, Net</b>	<b>67.6</b>	<b>107.8</b>	<b>175.4</b>
<b>Total Budget</b>	<b>945.1</b>	<b>1,052.9</b>	

### 2024 Changes

#### **Revenue Change:**

An increase of \$30.0 has been included in 2024 to account for a large commercial compost customer that is highly likely to continue purchasing high volumes of compost from the City’s compost depots.

#### **Growth:**

An increase of \$101.7 of growth-related expenditures is included in the 2024 budget. This includes 1.0 FTE for a new Environmental Protection Officer that will be funded as 0.5 FTE from this service line and 0.5 FTE from the Waste Services Utility service line and will support the waste utilities and corporate spills. Other growth adjustments include an increase in processing costs at the recycling depots due to higher volumes of \$37.9 as well as increased costs for compost depot software of \$10.0.

#### **Service Level Changes:**

During its August 31, 2023, Special Meeting, the Governance and Priorities Committee approved the closure of the East Compost Depot. A reduction of \$132.0 is included in 2024 to account for this service level change.

#### **Other Significant Item(s):**

Inflationary increases of \$182.0 are included in 2024 and are attributed to contract increases for compost depot and recycling depot processing of \$142.7, fuel of \$22.3 and increased cost of collective agreements of \$17.0. Transfers out of \$54.1 in 2024 are primarily attributed increases in corporate cross charges of \$8.0 which are offset by transfers of FTEs to other service lines. Transfers to the Waste Services Utility include 0.1 FTE for a Supervisor VI, and 0.4 FTE for an Environmental Operations Superintendent. Transfers to the Waste Handling service line include 0.1 FTE for an Environmental Operations Manager. This is offset by 0.1 FTE transferred into this service line for the Environmental Operations Superintendent (Quality).

**2025 Changes**

**Other Significant Item(s):**

Inflationary increases of \$101.0 is included in 2025 to account for increased contractor costs of \$85.4, increased cost of collective agreements of \$14.2 and fuel and utility rate increases of \$1.4. Transfers of \$6.80 account for increases in corporate cross charges.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02184: Waste Characterization Study	182.0	175.0	-	-	-
<b>Total</b>	<b>182.0</b>	<b>175.0</b>	-	-	-

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02184: Waste Characterization Study	-	-	-	-	150.0
<b>Total</b>	-	-	-	-	<b>150.0</b>

The 2024-2025 Preliminary capital investments for Waste Reduction include one funded project totaling \$182.0 in 2024 and \$175.0 in 2025. The funding will be used to conduct waste characterization studies of both the residential and Industrial, Commercial and Institutional sectors.

### 2024-2025 Capital Budget by Funding Source



\$357

■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no annual operating budget costs associated with this budget request.

# Environmental Health



City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

# UTILITIES

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 two 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 Goals
 <p><b>Saskatoon Invests In what matters.</b></p>
Priority Areas
 <p><i>Civic Assets</i></p>

Civic assets are well-managed and well-maintained. They meet the needs of staff and the public and reflect the pride and priorities of a modern city.

## Strategic Goals



ENVIRONMENTAL  
LEADERSHIP

**Growing in harmony  
with nature**

## Priority Areas



### ***Environmental Sustainability***

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



### ***Community Safety and Wellbeing***

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



### ***Quality of Life and Public Safety***

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

Saskatoon is a city where residents have access to facilities, infrastructure and programs that promote active living.

Residents can enjoy the natural beauty and benefits of parks, trails, and a 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Waste Diverted from the Landfill	70% Diversion	26.10%	24.70%	24.55%	Neutral	Needs Improvement
Reduce the City of Saskatoon's Greenhouse Gas Emissions	≥ -40% from 2014 Levels by 2023; -80% Below 2014 Levels by 2050	-9% relative to baseline	+5% relative to baseline	Pending	N/A	Needs Improvement
Assets in very good or good condition	70%	N/A	N/A	48%	N/A	Needs Improvement

\*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)	<ul style="list-style-type: none"> <li>Asset management plans are in place for most critical assets</li> <li>Long-term capital plans have been prepared that account for future growth</li> <li>Continue to realize efficiencies from implementation of Enterprise Asset Management module</li> <li>Actively investigating alternative sources of funding</li> <li>Utility service model for waste services</li> </ul>	<ul style="list-style-type: none"> <li>Prepare a funding plan to meet growth challenges and maintain level of service with options for unfunded assets for Council approval</li> <li>Continue to conduct rate and rate structure reviews</li> <li>Explore additional revenue generating opportunities through electrification, renewable energy and fibre optics</li> </ul>	Moderate – Storm Water, Waste, Wastewater and Water	Low

			High – Saskatoon Light & Power	
Unprepared to quickly and effectively resume operations in the event of serious incident, accident, disaster or emergency	<ul style="list-style-type: none"> <li>Emergency Response Plans and Business Continuity Plans have been prepared</li> <li>Critical incident response support provided to staff</li> <li>Crisis communications plan finalized for use in all critical incidents</li> <li>Incorporate emergency response into system design and technology</li> <li>Cyber security and critical infrastructure risk assessments have been completed and plans have been developed</li> <li>Climate projections and risk register completed along with corporate climate adaptation plan</li> </ul>	<ul style="list-style-type: none"> <li>Develop a fatigue management plan for areas that don't have one</li> <li>Schedule and participate in additional emergency planning exercises</li> <li>Develop and implement a corporate Environmental Management System to identify risks and find solutions to prevent recurrence or impacts to other areas (e.g., safety)</li> <li>Update climate projections and risk register</li> <li>Continue to implement climate adaptation initiatives</li> </ul>	Moderate	Low

### 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Saskatoon Light & Power	(178,360.7)	(172,358.1)	(182,080.9)	(197,407.0)	(15,326.1)	8.4%	(208,118.2)	(10,711.2)	5.4%
Storm Water Management	(14,126.9)	(13,794.9)	(13,932.7)	(14,202.5)	(269.8)	1.9%	(14,315.6)	(113.1)	0.8%
Waste Services Utility	(13,760.7)	(12,414.4)	(17,744.9)	(29,332.9)	(11,588.0)	65.3%	(30,249.4)	(916.5)	3.1%
Wastewater Utility	(80,911.7)	(79,885.2)	(82,246.0)	(84,910.0)	(2,664.0)	3.2%	(87,698.4)	(2,788.4)	3.3%
Water Utility	(100,095.3)	(99,597.1)	(103,261.6)	(110,807.4)	(7,545.8)	7.3%	(120,568.0)	(9,760.6)	8.8%
<b>Total Revenues</b>	<b>(387,255.2)</b>	<b>(378,049.7)</b>	<b>(399,266.1)</b>	<b>(436,659.8)</b>	<b>(37,393.7)</b>	<b>9.4%</b>	<b>(460,949.6)</b>	<b>(24,289.8)</b>	<b>5.6%</b>
<b>Gross Expenses</b>									
Saskatoon Light & Power	178,360.7	172,358.1	182,080.9	197,407.0	15,326.1	8.4%	208,118.2	10,711.2	5.4%
Storm Water Management	14,126.9	13,794.9	13,932.7	14,202.5	269.8	1.9%	14,315.6	113.1	0.8%



## City of Saskatoon

## Operating & Capital Budget

Preliminary 2024/2025

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
Waste Services Utility	13,760.7	12,414.4	17,744.9	29,332.9	11,588.0	65.3%	30,249.4	916.5	3.1%
Wastewater Utility	80,911.7	79,885.2	82,246.0	84,910.0	2,664.0	3.2%	87,698.4	2,788.4	3.3%
Water Utility	100,095.3	99,597.1	103,261.6	110,807.4	7,545.8	7.3%	120,568.0	9,760.6	8.8%
<b>Total Gross Expenses</b>	<b>387,255.2</b>	<b>378,049.7</b>	<b>399,266.1</b>	<b>436,659.8</b>	<b>37,393.7</b>	<b>9.4%</b>	<b>460,949.6</b>	<b>24,289.8</b>	<b>5.6%</b>
<b>Tax Support</b>	-	-	-	-	-	-	-	-	-

### Summary of 2024-2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	410.43	446.28	35.85	454.28	8.00

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(37,393.7)	(24,289.8)	(61,683.5)
<b>Total Revenue Change</b>	<b>(37,393.7)</b>	<b>(24,289.8)</b>	<b>(61,683.5)</b>
Expenditure Changes:			
Inflation & Transfer	27,096.3	22,163.1	49,259.4
Growth	10,297.4	2,126.7	12,424.1
Service Level Changes	-	-	-
<b>Total Expenditure Change</b>	<b>37,393.7</b>	<b>24,289.8</b>	<b>61,683.5</b>
<b>Total Budget</b>	<b>-</b>	<b>-</b>	

### Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
Saskatoon Light & Power	23,178.0	22,852.0	19,643.0	20,362.0	20,913.0
Storm Water Management	18,535.6	17,352.3	19,182.3	13,164.0	13,921.0
Waste Services Utility	200.0	200.0	-	-	-
Wastewater Utility	23,853.0	16,812.0	31,814.0	55,514.0	57,431.0
Water Utility	56,446.0	30,593.0	165,583.0	143,975.0	103,342.0
<b>Total</b>	<b>122,212.6</b>	<b>87,809.3</b>	<b>236,222.3</b>	<b>233,015.0</b>	<b>195,607.0</b>

### Financing for Capital Investments

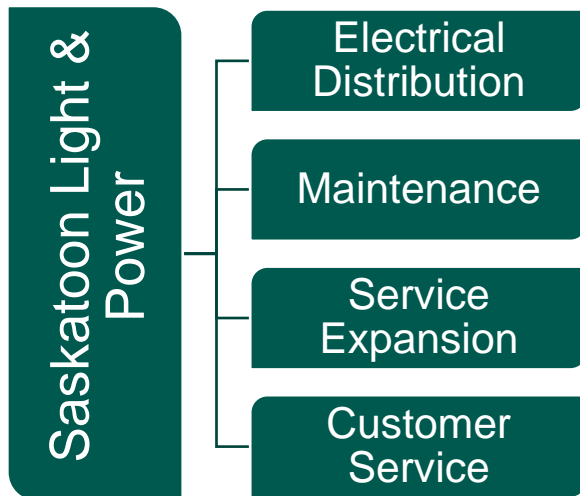
Funding Source	2024	2025	2026	2027	2028
Disaster Mitigation and Adaptaion	4,300.0	4,080.0	5,200.0	3,340.0	3,652.0
Investing in Canada Infrastr Program - Federal	837.9	262.5	262.5	-	-
Investing in Canada Infrastr Program - Provincial	1,157.1	362.5	362.5	-	-
Transfer from Reserves	102,969.6	80,106.3	157,959.3	92,377.0	81,023.0
Customer Contribution	2,748.0	2,998.0	1,538.0	1,598.0	1,661.0
External Borrowing	2,250.0	-	63,810.0	122,130.0	98,343.0
Operating Down Payment to Capital	250.0	-	7,090.0	13,570.0	10,928.0
Unfunded	7,700.0	-	-	-	-
<b>Total</b>	<b>122,212.6</b>	<b>87,809.3</b>	<b>236,222.3</b>	<b>233,015.0</b>	<b>195,607.0</b>

### Operating Budget Impacts of Capital Projects

	2024	2025	2026	2027	2028
Saskatoon Light & Power	-	-	58.6	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>58.6</b>	<b>-</b>	<b>-</b>

## Saskatoon Light & Power

### Overview



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

Outside forces affecting 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.

### Service Levels

Service	Sub-Service	Service Levels		
		2023	2024	2025
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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(668.5)	(690.0)	(690.0)	(668.0)	22.0	(3.2%)	(668.0)	-	-
User Fees	(177,692.2)	(171,668.1)	(181,390.9)	(196,739.0)	(15,348.1)	8.5%	(207,450.2)	(10,711.2)	5.4%
<b>Total Revenues</b>	<b>(178,360.7)</b>	<b>(172,358.1)</b>	<b>(182,080.9)</b>	<b>(197,407.0)</b>	<b>(15,326.1)</b>	<b>8.4%</b>	<b>(208,118.2)</b>	<b>(10,711.2)</b>	<b>5.4%</b>
<b>Gross Expenses</b>									
Other Expenses	(5,195.0)	100.0	100.0	8.9	(91.1)	(91.1%)	9.1	0.2	2.2%
Wages and Benefits	16,872.7	9,663.1	9,701.8	9,894.3	192.5	2.0%	10,102.1	207.8	2.1%
Contracted and General Services	8,036.0	9,869.7	9,708.7	10,516.1	807.4	8.3%	10,919.4	403.3	3.8%
Heating, Lighting, Power, Water and Telephone	94,732.8	92,583.6	96,752.7	104,063.6	7,310.9	7.6%	109,781.0	5,717.4	5.5%
Material, Goods and Supplies	3,165.0	2,398.3	2,569.0	3,631.6	1,062.6	41.4%	3,724.0	92.4	2.5%
Donations, Grants and Subsidies	23,934.9	23,160.0	24,485.2	26,502.6	2,017.4	8.2%	27,960.3	1,457.7	5.5%
Cost Recoveries	(3,019.6)	(3,109.0)	(3,123.0)	(3,179.6)	(56.6)	1.8%	(3,283.8)	(104.2)	3.3%
Transfers to Reserves	38,633.6	37,340.3	41,534.4	45,072.2	3,537.8	8.5%	48,654.6	3,582.4	7.9%
Contributions to Capital	366.9	366.9	366.9	-	(366.9)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	288.9	288.9	-	243.1	(45.8)	(15.9%)
Finance Charges	833.4	(14.8)	(14.8)	608.4	623.2	(4,210.8%)	8.4	(600.0)	(98.6%)
<b>Total Gross Expenditure</b>	<b>178,360.7</b>	<b>172,358.1</b>	<b>182,080.9</b>	<b>197,407.0</b>	<b>15,326.1</b>	<b>8.4%</b>	<b>208,118.2</b>	<b>10,711.2</b>	<b>5.4%</b>
<b>Tax Support</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 2022 Actual Results:

In 2022, SL&P had a \$1,222.7 favorable variance from budget. Net electricity sales had a positive variance of \$2,904.1 partially due to higher-than-expected sales volumes suggesting a stabilization in volumes post pandemic. A 4% overall rate increase that became effective in September/22 also had a positive impact on the sales variance. The estimated net impact from this rate increase on sales revenue, bulk power, and Grants-In-Lieu was a positive \$1,081.5. There was no Carbon Tax rate increase in 2022 which caused a negative impact to budget of \$144.4. Savings were realized in operations of \$283.3 while increased expenditures occurred in administration and general expenses of \$1,820.3. There was also an increase in other revenues of \$288.9. The Saskatoon Light & Power positive variance was transferred to its stabilization reserve.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	83.30	83.30	-	83.30	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	-
Revenue Changes:			
Revenue	(15,326.1)	(10,711.2)	(26,037.3)
Total Revenue Change	(15,326.1)	(10,711.2)	(26,037.3)
Expenditure Changes:			
Inflation & Transfer	6,174.2	10,340.0	16,514.2
Growth	9,151.9	371.2	9,523.1
Total Expenditure Change	15,326.1	10,711.2	26,037.3
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	-

### 2024 Changes

#### Revenue Change:

The 2024 operating budget includes a total revenue increase of \$15,326.1 which includes an increase of \$8,453.1 due to expected rate increases along with a \$6,423.3 increase due to a projected volumetric increase as sales volumes have returned higher than expected from pandemic related levels.

Rate increases for SL&P rely on Provincial approval of SaskPower rates, which creates risk in these assumptions, as SL&P has historically matched SaskPower's rates. If rate increases are less from what is included in this budget or do not materialize, the Utility runs the risk of being in a deficit situation. A Stabilization Reserve is in place to offset any deficits or if this balance is insufficient, a reduction in capital contributions may also be used to offset the deficit which impacts the Utility's investment in its preservation of assets.

Revenue generated by the Landfill Gas Facility is showing growth of \$219.0 due to projected rate increases while miscellaneous revenues increased by \$230.7.

#### Growth:

An increase in power purchased of \$3,685.9 has been added along with an increase to Grants-in-Lieu of \$876.1, both due to an increase in budgeted volumetric sales. Other growth-related expense increases include debt repayment of \$600.0 while materials and computer related expenses have grown \$157.2 and \$186.0 respectively.

#### Capital Contribution:

Provisions to Capital Reserves resulting from inflationary and growth factors are set to increase by \$4,437.9 and Capital repayments from the Landfill Gas Generation program decrease by \$75.1 in 2024.

**Other Significant Item(s):**

Inflationary cost increases include the purchase of power of \$3,619.3 and grants-in-lieu of \$1,141.3, due to expected rate increases in 2024. A decrease in the Return on Investment provided to the City for \$825.0 is also included which supports the SL&P asset management plan and their ability to retain existing buying power due to rising material and supplies costs.

The Utility provides funding for all the operational, maintenance and administrative functions of the Department. An overall inflationary increase of \$1,647.9 is being realized through increased maintenance cost including increased costs of collective agreements, materials, 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 2024 budget includes the following: \$766.1 administrative cross charge for services like HR, Finance and IT that are provided to the Utility, \$26,502.6 (Grant-in-Lieu) and \$23,834.7 (Return on Investment). In the 2024 budget, SL&P's total contribution to the City's tax supported operating budget is \$51,103.4.

**2025 Changes**

**Revenue Change:**

The 2025 operating budget includes a \$10,687.2 increase due to expected rate increases.

Rate increases for SL&P rely on Provincial approval of SaskPower rates, which creates risk in these assumptions, as SL&P has historically matched SaskPower's rates. If rate increases are less from what is included in this budget or do not materialize, the Utility runs the risk of being in a deficit situation. A Stabilization Reserve is in place to offset any deficits or if this balance is insufficient, a reduction in capital contributions may also be used to offset the deficit which impacts the Utility's investment in its preservation of assets.

Revenue generated by the Landfill Gas Facility is showing growth of \$24.0 to reflect actual generated output.

**Growth:**

Growth related decreases include a reduction in debt payments of \$600.0 due to the completion of a green loan.

**Capital Contribution:**

Provisions to Capital Reserves resulting from inflationary and growth factors are set to increase by \$4,289.0 and Capital repayments from the Landfill Gas Generation program decrease by \$211.6 in 2025.

**Other Significant Item(s):**

Inflationary cost increases include the purchase of power of \$8,511.4 and grants-in-lieu of \$1,457.7, due to expected rate increases in 2025. A decrease in the Return on Investment provided to the City for \$495.0 is also included which supports the SL&P asset management plan and their ability to retain existing buying power due to rising material and supplies costs.

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The Utility provides funding for all the operational, maintenance and administrative functions of the Department. An overall inflationary increase of \$621.6 is being realized through increased maintenance cost including increased costs of collective agreements, materials, 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 2024 budget includes the following: \$775.3 administrative cross charge for services like HR, Finance and IT that are provided to the Utility, \$27,960.3 (Grant-in-Lieu) and \$23,339.7 (Return on Investment). In the 2025 budget, SL&P's total contribution to the City's tax supported operating budget is \$52,075.3.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00720: SL&P - Capacitor Installations	50.0	50.0	150.0	-	150.0
P.00724: SL&P - Revenue Meter - New & Replacement	100.0	300.0	300.0	300.0	300.0
P.00736: SL&P - Customer Upgrades And Extensions	3,500.0	2,650.0	2,783.0	2,922.0	3,068.0
P.00825: SL&P - Street Light Upgrade	70.0	70.0	70.0	70.0	70.0
P.01016: SL&P - Neighbourhood Street Light Upgrds	200.0	-	-	-	-
P.01018: SL&P - Monitoring System Upgrade (Scada)	-	-	150.0	150.0	350.0
P.01174: SL&P Street Lights - Land Development	1,572.0	1,612.0	-	-	-
P.01255: SL&P - Distribution - Equipment Upgrade	250.0	250.0	700.0	750.0	750.0
P.01256: SL&P - Substation Upgrades	350.0	1,600.0	100.0	1,550.0	600.0
P.01257: SL&P - Security Improvements	-	-	50.0	50.0	50.0
P.01268: SL&P - Network Vaults	1,400.0	500.0	2,000.0	-	-
P.01272: SL&P - Building & Grounds	-	-	350.0	350.0	350.0
P.01281: SL&P - Sustain Power Generation Options	200.0	200.0	200.0	200.0	200.0
P.01282: SL&P - Street Lights - Mitigation	2,146.0	1,800.0	775.0	775.0	975.0
P.01286: SL&P - Elec Sys Planning Studies	100.0	350.0	100.0	100.0	100.0
P.01295: SL&P - Network - Major Assets	500.0	550.0	-	750.0	500.0
P.01296: SL&P - Network - Civil Infrastructure	2,150.0	950.0	300.0	600.0	100.0
P.01297: SL&P - Network - Primary Lines	850.0	500.0	50.0	50.0	500.0
P.01298: SL&P - Network - Secondary Lines	-	-	100.0	100.0	75.0

# Utilities

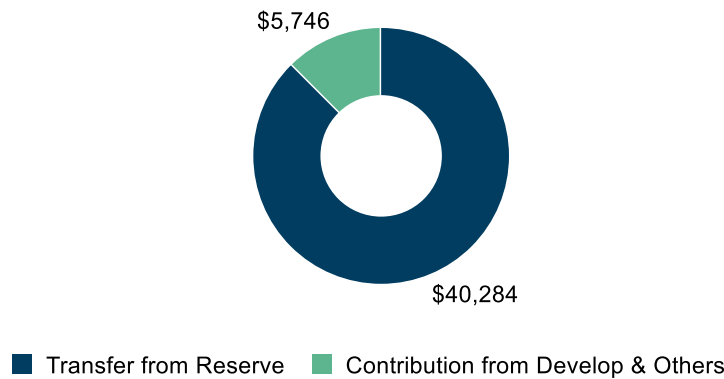
## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01299: SL&P - Network - Protection & Control	350.0	350.0	120.0	-	45.0
P.01301: SL&P - Substation Communication Upgrade	390.0	270.0	200.0	320.0	200.0
P.01305: SL&P - Feeder Upgrade/Replacement	2,550.0	2,750.0	3,600.0	3,600.0	3,600.0
P.01308: SL&P - 15 Kv Conv - Intermed Substations	5,800.0	7,300.0	5,300.0	5,400.0	4,900.0
P.01310: SL&P - Utility - Research & Development	-	-	165.0	165.0	165.0
P.01316: SL&P - Transmis Pole/Structure Upgrades	100.0	100.0	150.0	150.0	170.0
P.01326: SL&P - Substation Monitoring Sys Upgrade	200.0	150.0	50.0	-	150.0
P.01329: SL&P - Substation Relay Upgrades	120.0	120.0	-	-	-
P.01332: SL&P - Substation Service Life Extension	50.0	50.0	-	150.0	-
P.01352: SL&P - Life Cycle Management	50.0	250.0	100.0	150.0	150.0
P.01353: SL&P - Equipment Upgrade & Replacement	130.0	130.0	1,640.0	1,570.0	1,570.0
P.10078: SL&P - 138KV Transmission Line Upgrade	-	-	140.0	140.0	1,825.0
<b>Total</b>	<b>23,178.0</b>	<b>22,852.0</b>	<b>19,643.0</b>	<b>20,362.0</b>	<b>20,913.0</b>



## 2024-2025 Capital Budget by Funding Source



The 2024-2025 Saskatoon Light & Power Capital Investment includes funding for 25 projects totaling \$23,178.0 in 2024 and \$22,852.0 in 2025. This funding is intended to maintain current assets and for new infrastructure to meet customer needs. Major capital initiatives during 2024-2025 include \$6,150.0 for customer connections (new and upgrades), \$7,470.0 for street lighting initiatives including new installs, upgrades and repairs, \$2,050.0 for substation upgrades, \$15,150.0 for distribution system improvements, \$400.0 for alternative energy projects, \$8,100 in network system improvements and \$6,710.0 for smaller infrastructure projects in building and yard improvements, communication network upgrades and meter replacements.

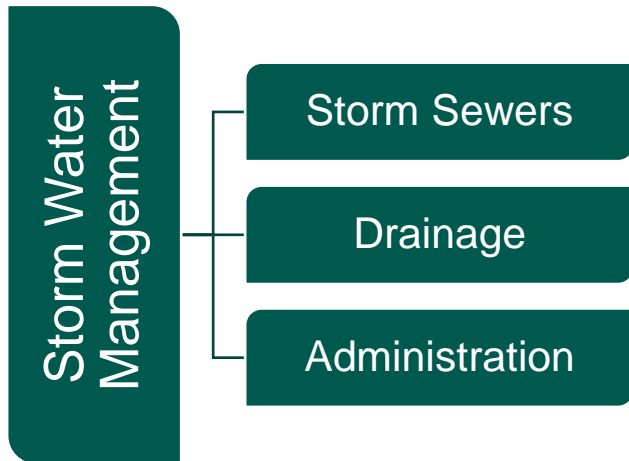
### Operating Budget Impacts of 2024/2025 Capital Projects

Project	2024	2025	2026	2027	2028
P.01174 SL&P Street Lights - Land Development	-	-	58.6	-	-
<b>Total</b>	-	-	58.6	-	-

The estimated future operating impact from the installation of street lighting consisting of electricity costs is \$58.6, beginning in 2026.

## 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		
		2023	2024	2025
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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(13.6)	(12.0)	(12.0)	(12.0)	-	-	(12.0)	-	-
User Fees	(14,113.3)	(13,782.9)	(13,920.7)	(14,190.5)	(269.8)	1.9%	(14,303.6)	(113.1)	0.8%
<b>Total Revenues</b>	<b>(14,126.9)</b>	<b>(13,794.9)</b>	<b>(13,932.7)</b>	<b>(14,202.5)</b>	<b>(269.8)</b>	<b>1.9%</b>	<b>(14,315.6)</b>	<b>(113.1)</b>	<b>0.8%</b>
<b>Gross Expenses</b>									
Other Expenses	330.2	-	-	-	-	-	-	-	-
Wages and Benefits	1,935.0	1,857.4	1,962.7	2,067.7	105.0	5.3%	2,149.7	82.0	4.0%
Contracted and General Services	1,481.0	1,826.4	1,822.3	1,899.8	77.5	4.3%	1,925.9	26.1	1.4%
Heating, Lighting, Power, Water and Telephone	13.4	22.1	14.5	15.2	0.7	4.8%	16.0	0.8	5.3%
Material, Goods and Supplies	201.6	535.7	591.4	640.7	49.3	8.3%	667.8	27.1	4.2%
Cost Recoveries	(44.7)	-	-	-	-	-	-	-	-
Transfers to Reserves	10,157.5	9,500.3	9,488.8	9,555.6	66.8	0.7%	9,552.8	(2.8)	-
Contributions to Capital	107.3	107.3	107.3	-	(107.3)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	77.8	77.8	-	57.7	(20.1)	(25.8%)
Finance Charges	(54.3)	(54.3)	(54.3)	(54.3)	-	-	(54.3)	-	-
<b>Total Gross Expenditure</b>	<b>14,126.9</b>	<b>13,794.9</b>	<b>13,932.7</b>	<b>14,202.5</b>	<b>269.8</b>	<b>1.9%</b>	<b>14,315.6</b>	<b>113.1</b>	<b>0.8%</b>
<b>Tax Support</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 2022 Actual Results:

2022 resulted in a \$657.2 positive variance from budget. This variance was realized through operational cost savings throughout the program and increased revenues due to updates to ERU assessments. The Storm Water Utility positive variance was transferred to its stabilization reserve.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	19.90	20.30	0.40	20.60	0.30

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(269.8)	(113.1)	(382.9)
Total Revenue Change	(269.8)	(113.1)	(382.9)
Expenditure Changes:			
Inflation & Transfer	151.5	104.1	255.6
Growth	118.3	9.0	127.3
Total Expenditure Change	269.8	113.1	382.9
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	

### 2024 Changes

#### **Revenue Change:**

A total revenue change of \$269.8 has been included in the 2024 budget for expected population and storm network growth.

#### **Growth:**

An increase of \$29.4 in staffing costs for 0.2 FTE for an Operations Assistant and 0.2 FTE for a Water System Operator has been added to support the growth in the storm network as the City's population grows. Both the Operations Assistant and the Water Systems Operator are shared positions with the Water and Wastewater Utilities. An increase of \$16.8 was added to equipment rentals for the rental of a new algae boat.

#### **Capital Contribution:**

An increase of \$37.3 in capital contributions is included in the 2024 budget to balance operational and capital requirements. This includes an increase of \$66.8 to the Storm Water Replacement Reserve which will support the city's portion of shared municipal and federal funding for projects to help mitigate flooding in ten areas of the city. A reduction of \$29.5 in Storm Water Management's share of the ongoing sustainment requirements for the ERP/SAP implementation is also included. This contribution will be phased out over the next three years.

#### **Other Significant Item(s):**

A total of \$83.2 of inflationary increases has been added to support material cost increases and internal expenditures necessary to support operations. An estimated inflationary increase of \$68.3 has been included for increased costs of collective agreements.

### 2025 Changes

#### **Revenue Change:**

A total revenue change of \$113.1 has been included in the 2025 budget from expected population and storm network growth.

**Growth:**

An increase of \$31.9 in staffing costs for 0.2 FTE for Operations Engineers and 0.1 FTE for Weekend Supervisory roles have been added to support the growth in the storm network as the City’s population grows. Both the Operations Engineer and the Weekend Supervisor positions are shared positions with the Water and Wastewater Utilities.

**Capital Contribution:**

A decrease of \$22.9 in capital contributions is included in the 2025 budget to balance operational and capital requirements. This includes a \$2.8 decrease in the contribution to the Storm Water Replacement Reserve and a \$20.1 decrease in Storm Water Management’s share of the ongoing sustainment requirements for the ERP/SAP implementation is also included. This contribution will be phased out over the next three years.

**Other Significant Item(s):**

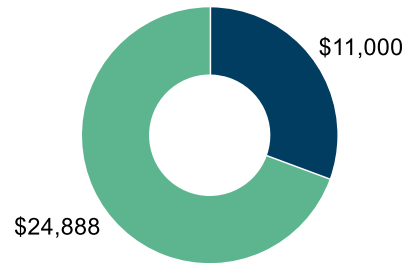
A total of \$55.0 of inflationary increases has been added to support material cost increases and internal expenditures necessary to support operations. An estimated inflationary increase of \$49.1 has been included for increased costs of collective agreements.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01493: East Riverbank Stabilization	242.5	248.0	253.0	260.0	265.0
P.01619: Storm Sewer Trunk And Collection	17,550.1	16,192.3	18,024.3	11,981.0	12,730.0
P.01621: Storm Sewer Pond Preservation	743.0	837.0	905.0	923.0	926.0
P.10071: Ground and Groundwater Monitoring	-	75.0	-	-	-
<b>Total</b>	<b>18,535.6</b>	<b>17,352.3</b>	<b>19,182.3</b>	<b>13,164.0</b>	<b>13,921.0</b>

The 2024-2025 Storm Water Management Capital Investment includes four funded projects totaling \$18,535.6 for 2024 and \$17,352.3 for 2025 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 2024-2025 Capital Investment includes funds from the Federal Disaster Mitigation & Adaptation Fund in the amounts of \$4,300.0 in 2024 and \$4,080.0 in 2025 to support the City’s Flood Control Strategy. Additional external funding includes combined Federal and Provincial funding from the Investing in Canada Infrastructure program in the amounts of \$1,995.0 in 2024 and \$625.0 in 2023.

## 2024-2025 Capital Budget by Funding Source



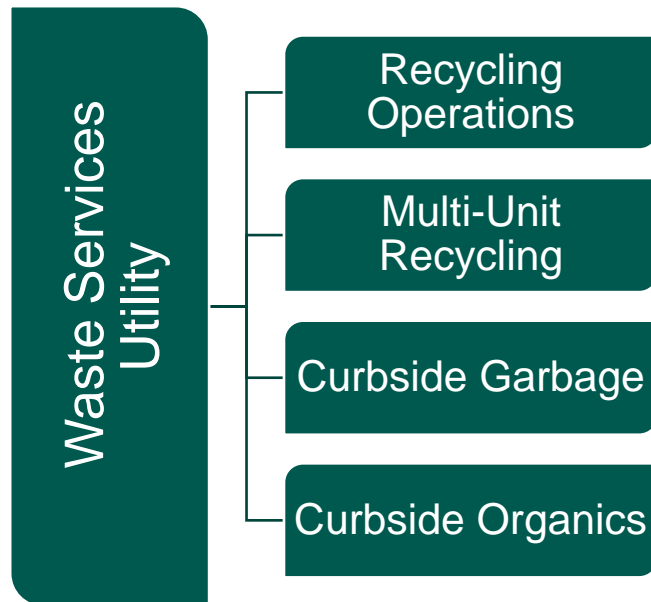
■ Government Transfers ■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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 and garbage 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 Curbside Garbage Collection service is a variable rate service provided to residential homes which provides incentive for diversion and cost options for customers based upon usage.

### Service Levels

Service	Sub-Service	Service Levels		
		2023	2024	2025
Recycling Collection	Single Family Curbside	Bi-weekly collection year round		
	Multi-Unit	Collections occur at least bi-weekly		
Organics Collection	Single Family Curbside	Bi-weekly collection year-round		
Garbage Collection	Single Family Curbside	Bi-weekly collection year-round		
Waste & Recycling Education	Online Collection Calendar, App, Waste Wizard, and Game (with info)	Available to all residents online		
	Waste Reduction Wagon	30 events each year		

	Blue & Green 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	95 class tours
	Newcomer Workshops	40 workshops
Green & Black Cart Distribution	Minor Damage	Repaired or replaced within 3 weeks
	New Homes	Delivered within 3 business days
	Unusable Carts	Replaced within 3 business days
Glass Recycling	Depot glass recycling	Four SARCAN depots collect household glass

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(13,760.7)	(12,414.4)	(17,744.9)	(29,332.9)	(11,588.0)	65.3%	(30,249.4)	(916.5)	3.1%
<b>Total Revenues</b>	<b>(13,760.7)</b>	<b>(12,414.4)</b>	<b>(17,744.9)</b>	<b>(29,332.9)</b>	<b>(11,588.0)</b>	<b>65.3%</b>	<b>(30,249.4)</b>	<b>(916.5)</b>	<b>3.1%</b>
<b>Gross Expenses</b>									
Other Expenses	(1.0)	-	-	-	-	-	-	-	-
Wages and Benefits	732.5	899.6	1,955.1	4,816.1	2,861.0	146.3%	4,932.3	116.2	2.4%
Contracted and General Services	3,588.9	9,368.5	11,703.6	18,365.4	6,661.8	56.9%	19,161.2	795.8	4.3%
Heating, Lighting, Power, Water and Telephone	9.0	-	5.0	12.1	7.1	142.0%	12.3	0.2	1.7%
Material, Goods and Supplies	5,555.6	57.6	231.9	806.6	574.7	247.8%	824.4	17.8	2.2%
Transfers to Reserves	2,289.3	502.4	2,092.9	3,320.9	1,228.0	58.7%	3,308.6	(12.3)	(0.4%)
Contributions to Capital	-	-	4.5	-	(4.5)	(100.0%)	-	-	-
Transfers to Other Operating	1,586.8	1,586.8	1,752.4	1,598.1	(154.3)	(8.8%)	1,596.9	(1.2)	(0.1%)
Finance Charges	(0.5)	(0.5)	(0.5)	413.7	414.2	(82,840.0%)	413.7	-	-
<b>Total Gross Expenditure</b>	<b>13,760.7</b>	<b>12,414.4</b>	<b>17,744.9</b>	<b>29,332.9</b>	<b>11,588.0</b>	<b>65.3%</b>	<b>30,249.4</b>	<b>916.5</b>	<b>3.1%</b>
<b>Tax Support</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**2022 Actual Results:**

This service line had a favorable variance of \$1,787.0 in 2022 when compared to budget. Revenues had a \$1,346.3 positive variance due to growth in the Recycling and Leaves & Grass programs as well as increased funding of \$1,079.0 from Multi Material Stewardship Western. Increased revenues were complemented by savings of \$440.7 across this service line. Savings were realized through lower variable processing costs, and salary savings from reallocations and fewer temporary staff. The positive variance for the Waste Services Utility was transferred to its Stabilization Reserve.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	24.85	52.60	27.75	52.60	-

**2024 – 2025 Financial Plan Changes**

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(11,588.0)	(916.5)	(12,504.5)
Total Revenue Change	(11,588.0)	(916.5)	(12,504.5)
Expenditure Changes:			
Inflation & Transfer	11,356.6	798.8	12,155.4
Growth	231.4	117.7	349.1
Total Expenditure Change	11,588.0	916.5	12,504.5
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	

**2024 Changes**

**Revenue Change:**

A revenue increase of \$11,588.0 is included in the 2024 Waste Services Utility Budget. This increase is primarily attributed to revenue from the new variable black cart garbage program which is budgeted to generate \$8,351.5 in new utility revenue. As the curbside organics program will be operational for the full year in 2024 and onward, a base adjustment of \$1,962.5 has been included in the 2024 budget as the 2023 budget was based on a May start date. Rate increases in the curbside organics and multi-unit recycling programs are budgeted to increase revenues by \$503.0 and \$113.8 respectively. Program growth in the recycling and green cart programs accounts for an increase of \$657.2 in 2024.

**Growth:**

\$231.4 of growth-related expenditures are included in the 2024 budget. This includes \$158.6 for 1.50 new FTEs (1.0 FTE Performance Improvement Coordinator, and 0.5 FTE for an Environmental Protection Officer), and \$387.5 in communication and education for the new black cart and green cart utilities which includes salary and payroll costs for a dedicated communications staff resource. These increases are offset by reductions in capital contributions to container replacement reserves of \$229.7 and the Waste Minimization reserve of \$85.0.

## Capital Contribution:

Capital contributions are expected to increase by \$1,223.5 in 2024. Included in this amount is the removal of a one-time transfer of \$643.1 from the Waste Utilities Stabilization Reserve that related to the launch of the curbside organics program. Contributions to the Automated Garbage Container Replacement Reserve increased by \$691.7. This includes increases for amounts transferred as part of the garbage utility implementation, as well as restoring the base for the curbside organics program that was adjusted in 2023 as part of the transition funding strategy. These increases are offset by reductions based on estimated cart replacement in 2024. Contributions of surplus Multi Material Stewardship Western funding to the Waste Minimization Reserve decreased by \$85.0 in 2024 due to increased funding required in operating programs. Finally the base provision the Waste Utility Stabilization Reserve of \$23.9 was removed in 2024.

## Other Significant Item(s):

The most significant item is the implementation of the variable black cart utility in 2024. This results in a transfer of \$7,300.3 from property tax to this utility service line. Included in this transfer are costs such as salaries, processing costs, vehicle rentals and maintenance, and administrative costs.

24.45 FTEs were transferred from the garbage collections property tax budget to the utility. This included: Utility Collections Operators (11.50 FTEs), Utility Containers (3.60 FTEs), Utility Containers Special Services (2.0 FTEs), Labourers (2.0 FTEs), Supervisor IV (1.40 FTEs), Supervisor VI (1.30 FTEs), Environmental Operations Superintendents (1.15 FTEs), Operations Assistant III (0.70 FTE), Environmental Operations Manager (0.4 FTE), and a Staff Accountant (0.40 FTE).

A total of 1.80 FTEs were also transferred into this service line from capital and other property tax budgets and included positions such as: Environmental Operations Superintendent (0.60 FTE), Operations Analyst (0.50 FTE), Environmental Projects and Protection Manager (0.30 FTE), Education and Environmental Performance Manager (0.30) and Supervisor VI (0.10 FTE).

Transfers in 2024 also include \$419.3 in debt repayment cost for an internal loan withdrawn to fund the purchase of carts for the variable garbage utility and \$314.7 in corporate cross charges.

Inflationary expense increases of \$1,267.3 are included account for increased costs for contracted collection and processing services, increased costs of collective agreements, and fuel prices. A base budget adjustment of \$1,962.5 is included in 2024 to account for a full year of operating expenses in the curbside organics program.

## 2025 Changes

### Revenue Change:

A revenue increase of \$916.5 is included in the 2025 Waste Services Utility Budget. Increases in utility rates adds revenues of \$504.3 while program growth accounts for the remaining \$412.2. Included in growth is \$110.2 in additional funds received from Multi Material Stewardship Western.

### Growth:

\$117.7 in growth-related expenditures are included in 2025 which includes \$130.0 in education and communication. This increase is offset by negative growth of \$12.3 in the contribution of surplus Multi Material Stewardship Western funding to the Waste Minimization reserve. As the recycling programs expand, it is anticipated there will be less surplus funds to be transferred to the reserve.

**Capital Contribution:**

Capital contributions decrease by \$12.3 in 2025. Contributions of surplus Multi Material Stewardship Western funding to the Waste Minimization Reserve decreased by \$19.0 in 2025 due to increased funding required in operating programs. Budgeted contributions the Automated Garbage Container Replacement increased by \$6.7 to account for curbside organics program growth and inflation.

**Other Significant Item(s):**

Inflationary expense increases of \$700.1 are included account for increased costs for contracted collection and processing services, increased costs of collective agreements, and fuel prices.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10094: Waste Cart Asset Management	200.0	200.0	-	-	-
<b>Total</b>	<b>200.0</b>	<b>200.0</b>	-	-	-

The 2024-2025 Waste Service Capital Investment includes one funded project totaling \$400.0 over the budget cycle to develop and implement an asset management plan for waste carts. The implementation of a variable cart program and the development of the three waste utilities has made it essential to further enhance the way in which the City receives, inventories, deploys, documents and retires waste carts.

### 2024-2025 Capital Budget by Funding Source



\$400

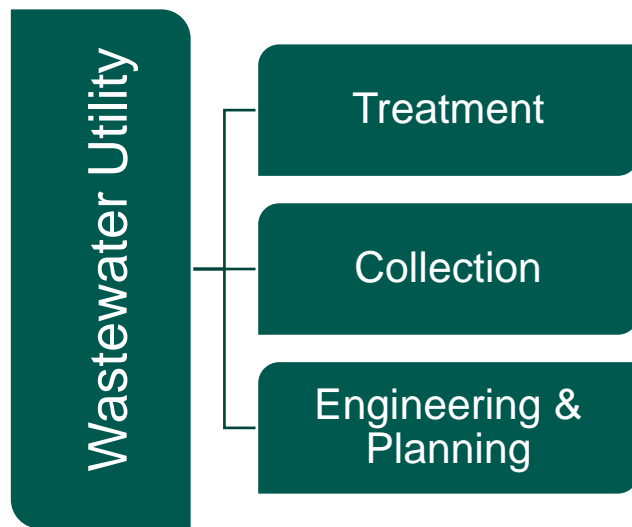
■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no Operating Budget Impacts of 2024/2025 Capital Projects in this Service Line.

## 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		
		2023	2024	2025
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.		
Asset Management	Sanitary Sewer Mains	To respond to residential connection blockages within 8 business hours of report.		
		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 decrease over time. The overall condition of sanitary mains is increasing slowly over time. Based on planned expenditure service level, there is no funding gap.		

	Sanitary Sewer Connections	To provide repairs to the sanitary sewer service connections to maintain free flowing sewage drainage from all properties.
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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(133.7)	(115.1)	(116.3)	(116.3)	-	-	(116.3)	-	-
User Fees	(80,778.0)	(79,770.1)	(82,129.7)	(84,793.7)	(2,664.0)	3.2%	(87,582.1)	(2,788.4)	3.3%
<b>Total Revenues</b>	<b>(80,911.7)</b>	<b>(79,885.2)</b>	<b>(82,246.0)</b>	<b>(84,910.0)</b>	<b>(2,664.0)</b>	<b>3.2%</b>	<b>(87,698.4)</b>	<b>(2,788.4)</b>	<b>3.3%</b>
<b>Gross Expenses</b>									
Other Expenses	1,282.0	840.0	1,093.8	500.0	(593.8)	(54.3%)	500.0	-	-
Wages and Benefits	12,283.1	11,583.0	12,068.3	12,797.8	729.5	6.0%	13,447.3	649.5	5.1%
Contracted and General Services	9,494.3	11,172.6	11,467.2	11,692.7	225.5	2.0%	12,370.8	678.1	5.8%
Heating, Lighting, Power, Water and Telephone	3,094.4	3,550.3	3,615.1	3,751.2	136.1	3.8%	3,973.0	221.8	5.9%
Material, Goods and Supplies	1,710.1	1,507.4	1,561.5	1,635.4	73.9	4.7%	1,701.9	66.5	4.1%
Donations, Grants and Subsidies	4,943.1	4,943.1	5,081.8	5,347.1	265.3	5.2%	5,544.5	197.4	3.7%
Cost Recoveries	(141.1)	(333.4)	(333.4)	(483.2)	(149.8)	44.9%	(488.2)	(5.0)	1.0%
Transfers to Reserves	43,084.4	41,459.1	43,848.1	44,150.8	302.7	0.7%	45,782.0	1,631.2	3.7%
Contributions to Capital	524.6	524.6	524.6	-	(524.6)	(100.0%)	-	-	(100.0%)
Transfers to Other Operating	-	-	-	564.5	564.5	-	447.1	(117.4)	(20.8%)
Finance Charges	4,636.8	4,638.5	3,319.0	4,953.7	1,634.7	49.3%	4,420.0	(533.7)	(10.8%)
<b>Total Gross Expenditure</b>	<b>80,911.7</b>	<b>79,885.2</b>	<b>82,246.0</b>	<b>84,910.0</b>	<b>2,664.0</b>	<b>3.2%</b>	<b>87,698.4</b>	<b>2,788.4</b>	<b>3.3%</b>
<b>Tax Support</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 2022 Actual Results:

2022 resulted in a \$1,081.6 favorable variance from budget. Metered revenues had a favorable variance of \$1,026.5 as volumetric sales were higher than expected due to a dry and hot summer. Operational savings were realized in special services, maintenance, chemicals usage, utilities expenses due to the utilization of biogas, staffing vacancies, reduced overtime and training expenses. These savings were partially offset by increased payroll costs, material and supplies which were over budget largely due to inflationary impacts. Sanitary sewer repair costs exceeded the budget because of a greater than usual number of replacements being required. The Wastewater Utility's positive variance was transferred to its stabilization reserve

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	118.21	120.86	2.65	125.16	4.30

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(2,664.0)	(2,788.4)	(5,452.4)
Total Revenue Change	(2,664.0)	(2,788.4)	(5,452.4)
Expenditure Changes:			
Inflation & Transfer	2,629.6	1,720.0	4,349.6
Growth	34.4	1,068.4	1,102.8
Total Expenditure Change	2,664.0	2,788.4	5,452.4
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	

### 2024 Changes

#### Revenue Change:

The 2024 operating budget reflects the 2024 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 \$3,027.5 includes revenues realized by a rate increase as well as growth in the number of billed meters. Other major revenue changes include a total decrease of \$363.0 in miscellaneous revenue including a transfer to realign the revenue structure.

#### Growth:

An increase of \$233.6 includes staff compensation for the addition of a Building and Ground Labourer (1.0 FTE) to manage janitorial, grounds maintenance, and general building upkeep due to increased facilities expansion projects, an Operations Assistant (0.8 FTE) to coordinate utility locates for Hydro-Excavation in Sewer Operations, streamline record management, and alleviate daily data entry, a Water and Sewer Trouble (0.5 FTE) to respond emergency events addressing water main breaks and sewer backups, and a Water System Operator (Boiler)/OPVIII (0.3 FTE) to maintain current service levels for valve and hydrant operations and to meet regulatory requirements. The increase attributed to growth also provides an increased transfer of \$214.0 to Infrastructure Levy reserve and increased \$49.7 Grants in Lieu. Other costs include increases for special services of \$311.2, utilities \$39.3 to align to actual consumption, increase in rentals of \$15.7, and an increase in materials and supplies for \$18.8. Offsetting growth reductions include lower maintenance cost of \$703.9 and increase in cost recovery of \$144.0 for lift station maintenance and lab testing.

#### Capital Contribution:

As per policy, reserve transfers include a \$268.0 increase in contribution to the Wastewater Supply Replacement Reserve, a \$1,471.9 decrease in the supplemental contribution to the Wastewater Capital Reserve and a \$1,043.9 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

## Other Significant Item(s):

An inflationary increase of \$495.9 has been included for the increased cost of collective agreements. Inflationary increases include a Return on Investment increase of \$462.7.9, and \$215.6 for Grants-in-Lieu of Taxes. Other increases include \$104.6 for electricity, \$86.3 for License and Insurance expenses, \$251.4 for increased Human Resources and admin support and \$267.5 in expenses associated with the operation of the distribution and collection system. Debt related charges have also increased by \$1,040.9 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 Wastewater Utilities 2024 budget includes the following: \$465.1 (Admin Recovery), \$5,347.1 (Grant-in-Lieu), and \$5,612.9 (Return on Investment). In the 2024 budget, Wastewater's total contribution to the City is \$11,425.1.

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

## 2025 Changes

### Revenue Change:

The 2025 operating budget reflects the 2025 water rate increase necessary to maintain operations and fund capital projects related to water quality, infrastructure requirements and regulatory matters. The metered revenue increase includes \$2,755.3 of additional revenues realized by a rate increase as well as growth in the number of billed meters, and an increase of \$33.1 in miscellaneous revenues.

### Growth:

An increase of \$393.5 includes staff compensation for the addition of an Assistant Lab Technologist (1.0 FTE) to support internal testing compliance, surcharged revenue calculation, and investigate unexpected operational conditions, a Mechanic (1.0 FTE) to manage new assets, focusing on preventative maintenance, improvement projects, and handling emergencies, an Operations Engineer (0.7 FTE) to incorporate vital resources for improving program/process development, management, and ensuring regulatory compliance with a dedicated QA/QC focus, a Senior Project Engineer (1.0 FTE) to develop expansions strategies, integrate upgrades, and optimize processes to reduce energy consumption and emissions and Supervisor Weekends (0.6 FTE) to oversee a weekend shift responsible for sewer cleaning, daylighting of underground utilities, cleaning culverts and hydro excavation as well as to reduce standby and overtime expenses. Other expenses include an increase of \$401.5 in facility maintenance costs, an increased transfer of \$222.0 to Infrastructure Levy reserve and an increase of \$51.4 to Grants in Lieu.

### Capital Contribution:

As per policy, reserve transfers include a \$83.7 increase in contribution to the Wastewater Supply Replacement Reserve, a \$382.0 increase in the supplemental contribution to the Wastewater Capital Reserve and a \$646.0 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

**Other Significant Item(s):**

An inflationary increase of \$310.4 has been included for the increased cost of collective agreements. Inflationary increases include a Return on Investment increase of \$519.5, and \$146.0 for Grants-in-Lieu of Taxes. Other increases include \$135.2 for electricity, \$63.1 for natural gas, \$49.6 for special services, \$23.0 for increased water and sewer utility charges, \$14.0 for Chemicals, and \$188.4 in expenses associated with the operation of the distribution and collection system. Debt related charges have decreased by \$533.7 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 2025 budget includes the following: \$465.1 (Admin Recovery), \$5,544.5 (Grant-in-Lieu), and \$6,132.4 (Return on Investment). In the 2025 budget, Wastewater’s total contribution to the City is \$12,142.0.

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

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00687: WW - Asset Replacement	945.0	1,367.0	2,750.0	2,810.0	2,519.0
P.01243: WW - Lift Station Upgrades	1,500.0	1,596.0	1,676.0	1,760.0	1,812.0
P.02230: WW-Infrastructure Upgrades	2,500.0	2,660.0	2,793.0	2,933.0	3,021.0
P.02255: W&S Cap Analysis For Redev & Master Plan	300.0	100.0	100.0	100.0	100.0
P.02274: WW-Liq. Handling Train Facilities Upgd	-	-	7,679.0	38,660.0	39,820.0
P.02554: WW-Scada Upgrade	-	2,128.0	-	-	-
P.02578: WW-Downstream User Study	100.0	-	-	-	-
P.02592: Biosolids Handling Facility	10,000.0	-	-	-	-
P.10008: WW - Cogeneration Study	-	213.0	7,820.0	-	-
P.10009: WW - Nutrien Recovery Expansion	-	-	-	-	644.0
P.10060: Waste Water Preservation	8,508.0	8,748.0	8,996.0	9,251.0	9,515.0
<b>Total</b>	<b>23,853.0</b>	<b>16,812.0</b>	<b>31,814.0</b>	<b>55,514.0</b>	<b>57,431.0</b>

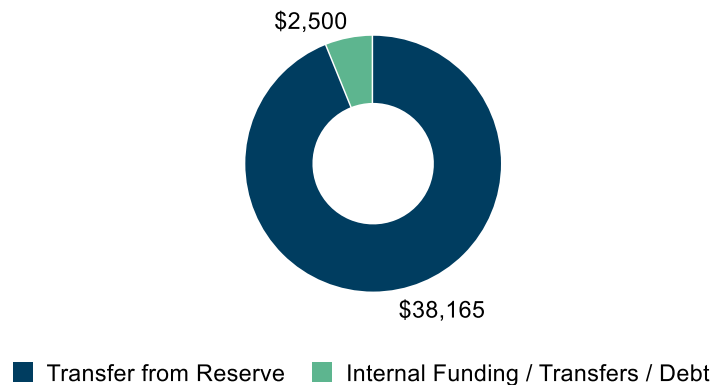


The 2024-2025 Wastewater Utility Capital Investment includes 7 capital expansion and replacement/rehabilitation projects for a total of \$23,853.0 in 2024 and 7 totaling \$16,812.0 in 2025.

The asset replacement project, at \$2,312.0 over both years, is comprised of nine components with major replacements consisting of digester pumps, process components and electrical for \$1,248.0, primary basins for \$383.0 and Utility Building for \$266.0.

The growth and capital expansion projects for the Wastewater Utility total \$38,353.0. Major capital investments include \$17,256.0 for Rehabilitation and Replacement of the wastewater collection system, \$3,096.0 for lift station upgrade, \$5,160.0 for infrastructure upgrades, \$10,000.0 for Biosolids Handling Facility, and \$2,128.0 for the SCADA upgrade.

### 2024-2025 Capital Budget by Funding Source

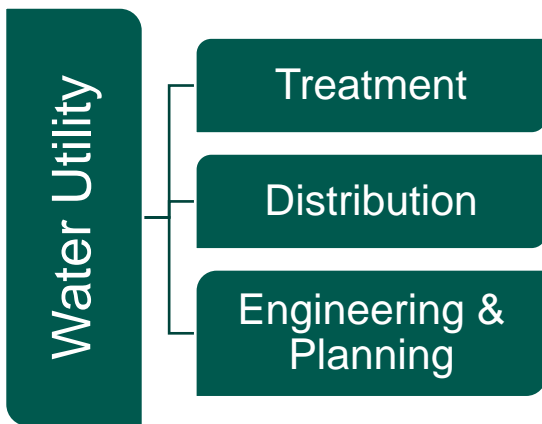


### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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		
		2023	2024	2025
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		

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

		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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(200.5)	(171.7)	(173.4)	(173.4)	-	-	(173.4)	-	-
User Fees	(99,894.7)	(99,425.4)	(103,088.2)	(110,634.0)	(7,545.8)	7.3%	(120,394.6)	(9,760.6)	8.8%
<b>Total Revenues</b>	<b>(100,095.3)</b>	<b>(99,597.1)</b>	<b>(103,261.6)</b>	<b>(110,807.4)</b>	<b>(7,545.8)</b>	<b>7.3%</b>	<b>(120,568.0)</b>	<b>(9,760.6)</b>	<b>8.8%</b>
<b>Gross Expenses</b>									
Other Expenses	1,459.3	195.0	1,405.0	-	(1,405.0)	(100.0%)	-	-	(100.0%)
Wages and Benefits	16,442.5	16,175.3	16,841.2	17,945.0	1,103.8	6.6%	18,681.3	736.3	4.1%
Contracted and General Services	10,830.2	14,087.1	14,759.8	15,125.2	365.4	2.5%	15,529.7	404.5	2.7%
Heating, Lighting, Power, Water and Telephone	4,475.0	4,322.0	4,707.2	5,178.6	471.4	10.0%	5,332.9	154.3	3.0%
Material, Goods and Supplies	9,319.2	5,471.4	7,051.3	8,799.8	1,748.5	24.8%	9,099.4	299.6	3.4%
Donations, Grants and Subsidies	7,400.1	7,400.1	7,679.6	8,530.9	851.3	11.1%	9,538.2	1,007.3	11.8%
Cost Recoveries	(1,517.1)	(1,028.1)	(1,028.1)	(986.4)	41.7	(4.1%)	(990.1)	(3.7)	0.4%
Transfers to Reserves	43,542.7	44,838.0	44,105.5	46,902.2	2,796.7	6.3%	56,321.2	9,419.0	20.1%
Contributions to Capital	672.8	672.8	672.8	-	(672.8)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	639.6	639.6	-	517.9	(121.7)	(19.0%)
Finance Charges	7,470.5	7,463.5	7,067.3	8,672.5	1,605.2	22.7%	6,537.5	(2,135.0)	(24.6%)

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	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Total Gross Expenditure</b>	100,095.3	99,597.1	103,261.6	110,807.4	7,545.8	7.3%	120,568.0	9,760.6	8.8%
<b>Tax Support</b>	-	-	-	-	-	-	-	-	-

### 2022 Actual Results:

2022 resulted in \$1,586.8 unfavorable variance from budget. Metered revenues had a favorable variance of \$512.0K as volumetric sales were 1.25% higher than expected due to a dry and hot summer. Operating expenses exceeded the budget by \$2,085.0 with increased materials and supplies, security, payroll, and utilities all contributing to the deficit. Water operations maintenance costs exceeded the budget due to increased replacements and contractor expenses as repairs were above historical averages. However, some positive trends included savings in construction, salaries, cost recovery, and training expenses partially mitigating the overall deficit. The Water utility was balanced by a transfer from its Stabilization Reserve.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	164.17	169.22	5.05	172.62	3.40

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	-
Revenue Changes:			
Revenue	(7,545.8)	(9,760.6)	(17,306.4)
Total Revenue Change	(7,545.8)	(9,760.6)	(17,306.4)
Expenditure Changes:			
Inflation & Transfer	6,784.4	9,200.2	15,984.6
Growth	761.4	560.4	1,321.8
Total Expenditure Change	7,545.8	9,760.6	17,306.4
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	-

### 2024 Changes

#### Revenue Change:

The 2024 operating budget reflects the 2024 water rate increase necessary to maintain operations and fund capital projects related to water quality, infrastructure requirements and regulatory matters. A total Water Utility overall revenue increase of \$7,545.8 includes revenues realized by a rate increase as well as growth in the number of billed meters and the estimated volume of water sold.

The 2024 estimated yearly water consumption of 34.4 million cubic meters is consistent with the recent increased demand levels resulting from population increases offset by water conservation initiatives.

## Growth:

An increase of \$529.5 includes staff compensation for the addition of two Meter Installers (2.0 FTE's) to prioritize workload management and AMI module failure mitigation for system integrity, an Office clerk (1.0 FTE) to manage work order appointments for residents and undertaking various clerical responsibilities, a Water and Sewer Trouble (0.5 FTE) to respond emergency events addressing water main breaks and sewer backups, a Water Activity Coordinator (1.0 FTE) to manage effective distribution activities and coordination among diverse divisions and workgroups, a Water System Operator (Boiler)/OPVIII (0.5 FTE) to maintain current service levels for valve and hydrant operations and to meet regulatory requirements. The increase attributed to growth also provided increased transfer of \$155.1 to Infrastructure Levy reserve and increased \$76.8 Grants in Lieu.

## Capital Contribution:

As per policy, reserve transfers include a \$54.6 decrease in contribution to the Water Supply Replacement Reserve, a \$98.4 increase in the supplemental contribution to the Water Capital Reserve and a \$1,887.5 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

## Other Significant Item(s):

An estimated inflationary increase of \$573.3 has been included for increased costs of collective agreements. Inflationary increases include a Return on Investment increase of \$653.6 and \$774.5 increase for Grants-in-Lieu of Taxes. Other increases include \$134.0 for electricity for pumping, high lift UV and reservoirs, \$326.3 for Natural Gas to align to actual consumption, \$1,607.7 allocated for Chemicals in response to the rising prices, \$103.2 for increased Human Resources support and \$444.3 in expenses associated with the operation of the distribution system. In addition, the 2024 debt related charges have increased by \$200.2 due to increased borrowing to support the capital plan.

Included in the Water budget are expenditures that form an important source of revenue to the City's tax supported operating budget. The Water Utilities 2024 budget includes the following: \$639.1 (Admin Recovery), \$8,530.9 (Grant-in-Lieu), and \$7,797.7 (Return on Investment). In the 2024 budget, Water's total contribution to the city is \$16,967.7.

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

## 2025 Changes

### Revenue Change:

The 2025 operating budget reflects the 2025 water rate increase necessary to maintain operations and fund capital projects related to water quality, infrastructure requirements and regulatory matters. A total Water Utility overall revenue increase of \$9,760.6 includes revenues primarily realized by a rate increase as well as growth in both the number of billed meters and the estimated volume of water sold.

The 2025 estimated yearly water consumption of 34.7 million cubic meters is consistent with the demand levels experienced in the preceding years which have shown increased consumption due to increased demand resulting from population increases offset by water conservation initiatives.

**Growth:**

An increase of \$318.0 includes staff compensation for the addition of Operations Engineers (1.10 FTEs) to enhance program development, management, and regulatory compliance, particularly in environmental projects and protection, Supervisor Weekends (1.30 FTEs) to oversee a weekend shift responsible for primary water main shutdowns, valve operations, leak location, water sampling, drinking water advisory management and to reduce standby and overtime expenses, and a Water System Operator (1.0 FTE) to maintain current service levels for valve and hydrant operations and to meet regulatory requirements. The increase attributed to growth also provides an increased transfer of \$160.8 to Infrastructure Levy reserve and an increase of \$81.6 to Grants in Lieu.

**Capital Contribution:**

As per policy, reserve transfers include a \$12.2 decrease in contribution to the Water Supply Replacement Reserve, a \$8,142.2 increase in the supplemental contribution to the Water Capital Reserve and a \$467.8 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

**Other Significant Item(s):**

An estimated inflationary increase of \$417.9 has been included for increased costs of collective agreements. Inflationary increases related to a rate increase include Return on Investment of \$821.2, and \$925.7 for Grants-in-Lieu of Taxes. Other increases include \$137.6 for electricity for pumping, \$104.6 for Facility Maintenance to manage escalating costs, \$138.4 allocated for Chemicals in response to rising prices, further inflationary effects resulting in \$388.9 in expenses associated with the operation of the distribution system. In addition, the 2025 debt related charges have decreased by \$2,135.0 due to reduced borrowing to support the capital plan.

Included in the Water Utility budget are expenditures that form an important source of revenue to the City's tax supported operating budget. The Water Utilities 2025 budget includes the following: \$639.1 (Admin Recovery), \$9,538.2 (Grant-in-Lieu), and \$8,618.9 (Return on Investment). In the 2025 budget, Water's total contribution to the city is \$18,796.2.

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

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01054: WTR - Asset Replacement	2,475.0	1,807.0	1,174.0	1,174.0	2,386.0
P.02197: WTR - Water & Energy Conserv Initiatives	210.0	223.0	235.0	246.0	254.0
P.02214: WTR - Water System Assessment	-	213.0	-	-	-
P.02263: WTR - Watershed Mgmt And Assessment Prog	145.0	277.0	290.0	305.0	314.0
P.02278: WTR-Sand Separator Building	-	-	1,117.0	-	-
P.02561: WTR - Infrastructure Upgrades	1,000.0	1,064.0	1,117.0	1,173.0	1,208.0
P.02572: WTR - Engineered Wtr Drawings	125.0	133.0	140.0	147.0	151.0
P.10003: WTR Laboratory Upgrade & Expansion	50.0	53.0	-	-	-
P.10004: Energy Management Program	50.0	53.0	56.0	59.0	60.0
P.10006: WTR Capital Development Expansion Plan	14,184.0	-	134,008.0	116,989.0	74,471.0
P.10007: WTR Raw Water Monitoring Program	4,500.0	53.0	-	-	-
P.10059: Water Preservation	26,007.0	26,717.0	27,446.0	23,882.0	24,498.0
<b>Total</b>	<b>48,746.0</b>	<b>30,593.0</b>	<b>165,583.0</b>	<b>143,975.0</b>	<b>103,342.0</b>

The 2024-2025 Water Utility Capital Investment includes 10 capital expansion and replacement/rehabilitation projects for a total of \$48,746.0 in 2024 and 10 totaling \$30,593.0 in 2025.

The asset replacement project totaling \$4,282.0 is comprised of seven components with major replacements including \$1,128.0 for Chemical Feeding System, \$1,032.0 Facility Repairs and Replacements, \$532.0 for Electrical and Mechanical Replacement, \$500.0 for the Maintenance Shop Platform and \$530.0 for the Raw Water Intake.

The growth and capital expansion projects for the Water Utility total \$82,757.0. Major capital investments include \$52,724.0 for Rehabilitation and Replacement of the water distribution system, \$14,184.0 for Capital Development Expansion Plan, \$4,553.0 for Raw Water Monitoring Program, and \$2,064.0 for Infrastructure Upgrades.

# Utilities

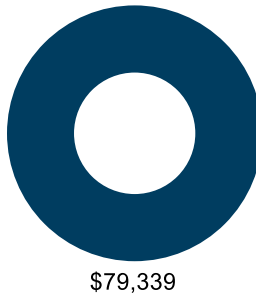
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Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02197: WTR - Water & Energy Conserv Initiatives	7,700.0	-	-	-	-
<b>Total</b>	<b>7,700.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

P.02197: WTR - Water & Energy Conservation Initiatives is unfunded and is contingent on applications for federal funding.

## 2024-2025 Capital Budget by Funding Source



■ Transfer from Reserve

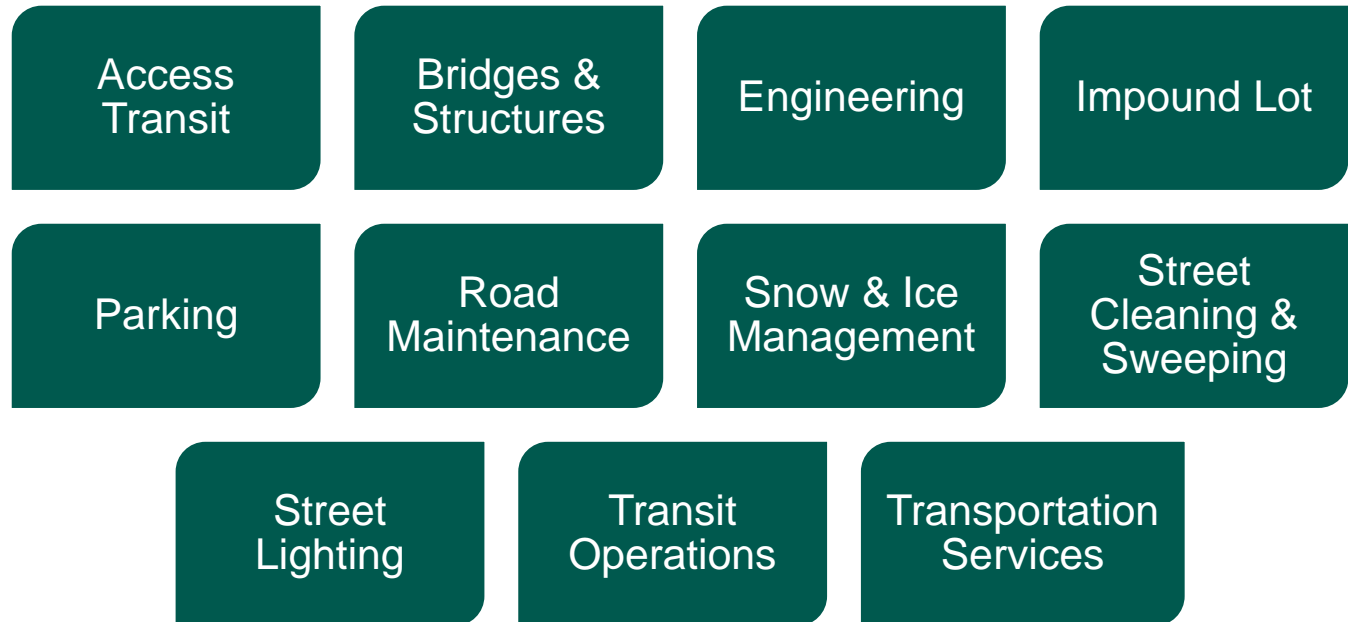
## Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.



# TRANSPORTATION

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 two 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 Goals**

## Priority Areas



### ***Transportation***

How residents move around the city will continue to be a focus as Saskatoon grows and responds to evolving environmental policies and regulations, as well as new and disruptive technologies.



### ***Customer-Centric Service Delivery***

The City recognizes the diverse and changing needs of the public.

We strive to consistently deliver exceptional, accessible and equitable services.

Civic services are aligned with public needs, and the public is connected to the answers and information they need quickly and easily.



### ***Quality of Life and Public Safety***

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

Saskatoon is a city where residents have access to facilities, infrastructure and programs that promote active living.

Residents can enjoy the natural beauty and benefits of parks, trails and a river valley that brings people together.



### ***Downtown Development***

Our Downtown is proudly urban yet has a prairie heart. There is room to breathe, space to grow and everyone belongs.

## Strategic Goals



**Saskatoon Invests In what matters.**

## Priority Areas



### ***Civic Assets***

Civic assets are well-managed and well-maintained. They meet the needs of staff and the public and reflect 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
No. of Public Transit Rides taken in the city	N/A	7.0M*	6.7M*	10.4M	Improvement	N/A
Transit on-time performance rate	85%	84.20%	84.40%	81.90%	Neutral	On-Track
Assets in very good or good condition	70%	N/A	N/A	48%	N/A	Needs Improvement

\*The COVID-19 pandemic significantly impacted this service.

## 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, parking, transit fleet, etc.)	<ul style="list-style-type: none"> <li>Asset management plans are in place for most critical assets</li> <li>Periodic reporting on the status of, and updates to, asset management plans and reserve sufficiency</li> <li>Preventive maintenance programs are in place to maximize asset life</li> <li>Long term planning for civic operations in line with the Growth Plan is currently underway</li> <li>Actively investigating alternative sources of funding for critical assets</li> </ul>	<ul style="list-style-type: none"> <li>Prepare a funding plan for the Transit asset management plan</li> <li>Enhance asset management plans to include infrastructure added due to growth</li> <li>Prepare asset management plans for critical assets that are currently not addressed</li> <li>Investigate the potential for reporting on “benefits realized” as a result of implementing asset management principles</li> <li>Identify additional cost savings/efficiencies that could result from innovation</li> </ul>	Moderate	Low

<p>Failure to achieve Council-approved service levels</p>	<ul style="list-style-type: none"> <li>Contingency plans, emergency response plans and alternatives are in place for some civic services (e.g., contractors on stand-by)</li> <li>Periodic reporting to City Council on current service levels and actual accomplishments</li> <li>Spare fleet units are on hand for use in the event of breakdown for some civic services</li> <li>Ongoing implementation of internal audit recommendations regarding transit and fleet</li> </ul>	<ul style="list-style-type: none"> <li>Develop a long-term plan to ensure support facilities grow with service growth, including funding plan</li> <li>Improve employee engagement and retention through both technical and soft skills training</li> <li>Continue implementing attendance support program to reduce absenteeism</li> <li>Obtain explicit approval for services that exceed approved service levels</li> <li>Develop service level agreements for internal client groups (e.g., fleet)</li> </ul>	<p>High</p>	<p>Moderate</p>
<p>Contractor/vendor non-compliance with contract requirements</p>	<ul style="list-style-type: none"> <li>Contract and project management processes have been formalized</li> <li>Multi-year contracts are used to achieve efficiencies and continuity</li> <li>Contractor/vendor performance management tools are available to identify poor performance and take action</li> </ul>	<ul style="list-style-type: none"> <li>Research alternatives that would allow the timing of capital procurement activities to be distributed more evenly over time/budget cycles</li> <li>Improve consistency in the application of contract and project management processes</li> <li>Complete internal audit and implement recommendations</li> <li>Explore broader use of contractor/vendor KPI's</li> </ul>	<p>Moderate</p>	<p>Low</p>

### 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Access Transit	(1,190.7)	(1,059.2)	(1,084.1)	(1,191.1)	(107.0)	9.9%	(1,216.6)	(25.5)	2.1%
Bridges & Structures	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-
Impound Lot	(458.9)	(447.2)	(453.7)	(555.5)	(101.8)	22.4%	(555.5)	-	-
Parking	(4,831.7)	(5,778.6)	(6,129.5)	(7,408.9)	(1,279.4)	20.9%	(7,518.7)	(109.8)	1.5%
Road Maintenance	(1,778.5)	(1,065.6)	(1,065.6)	(1,119.1)	(53.5)	5.0%	(1,119.1)	-	-
Snow & Ice Management	(732.1)	(554.7)	(554.7)	(661.3)	(106.6)	19.2%	(661.3)	-	-
Street Cleaning & Sweeping	-	-	-	-	-	-	-	-	-
Street Lighting	(40.6)	(30.8)	(30.8)	(98.7)	(67.9)	220.5%	(98.7)	-	-
Transit Operations	(11,506.9)	(9,408.7)	(11,050.9)	(13,050.9)	(2,000.0)	18.1%	(13,550.9)	(500.0)	3.8%
Transportation Services	(290.7)	(265.6)	(248.5)	(282.6)	(34.1)	13.7%	(282.6)	-	-
<b>Total Revenues</b>	<b>(20,830.2)</b>	<b>(18,610.4)</b>	<b>(20,617.8)</b>	<b>(24,368.1)</b>	<b>(3,750.3)</b>	<b>18.2%</b>	<b>(25,003.4)</b>	<b>(635.3)</b>	<b>2.6%</b>
<b>Gross Expenses</b>									

# Transportation

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
Access Transit	5,756.0	6,673.1	6,948.4	7,294.7	346.3	5.0%	7,555.2	260.5	3.6%
Bridges & Structures	8,424.4	8,401.5	8,469.6	9,114.6	645.0	7.6%	9,627.5	512.9	5.6%
Engineering	894.1	866.4	910.9	1,058.7	147.8	16.2%	1,142.2	83.5	7.9%
Impound Lot	458.9	447.2	453.7	555.5	101.8	22.4%	555.5	-	-
Parking	3,815.2	4,221.5	4,284.7	4,207.0	(77.7)	(1.8%)	4,240.5	33.5	0.8%
Road Maintenance	47,983.1	48,439.4	50,174.3	53,858.8	3,684.5	7.3%	59,023.5	5,164.7	9.6%
Snow & Ice Management	18,867.2	14,629.5	15,390.8	16,597.3	1,206.5	7.8%	17,716.6	1,119.3	6.7%
Street Cleaning & Sweeping	4,819.2	4,702.7	5,010.7	4,962.0	(48.7)	(1.0%)	5,122.5	160.5	3.2%
Street Lighting	7,381.8	7,720.7	8,234.5	8,915.3	680.8	8.3%	9,456.3	541.0	6.1%
Transit Operations	48,471.4	48,674.6	51,648.0	54,942.2	3,294.2	6.4%	56,915.0	1,972.8	3.6%
Transportation Services	9,186.3	8,321.2	8,548.2	9,174.2	626.0	7.3%	9,515.0	340.8	3.7%
<b>Total Gross Expenses</b>	<b>156,057.6</b>	<b>153,097.8</b>	<b>160,073.8</b>	<b>170,680.3</b>	<b>10,606.5</b>	<b>6.6%</b>	<b>180,869.8</b>	<b>10,189.5</b>	<b>6.0%</b>
<b>Tax Support</b>	<b>135,227.5</b>	<b>134,487.4</b>	<b>139,456.0</b>	<b>146,312.2</b>	<b>6,856.2</b>	<b>4.9%</b>	<b>155,866.4</b>	<b>9,554.2</b>	<b>6.5%</b>

### Summary of 2024-2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	658.80	663.81	5.01	669.19	5.38

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	139,456.0	146,312.2	
Revenue Changes:			
Revenue	(3,750.3)	(635.3)	(4,385.6)
<b>Total Revenue Change</b>	<b>(3,750.3)</b>	<b>(635.3)</b>	<b>(4,385.6)</b>
Expenditure Changes:			
Inflation & Transfer	8,489.7	8,616.8	17,106.5
Growth	2,439.4	1,405.9	3,845.3
Service Level Changes	(322.6)	166.8	(155.8)
<b>Total Expenditure Change</b>	<b>10,606.5</b>	<b>10,189.5</b>	<b>20,796.0</b>
<b>Total Budget</b>	<b>146,312.2</b>	<b>155,866.4</b>	

### Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
Access Transit	420.0	432.6	445.6	458.9	472.7
Bridges & Structures	1,400.0	10,756.0	60,934.0	60,706.0	98,730.0
Parking	1,694.0	415.0	-	-	-
Road Maintenance	43,265.0	46,365.0	46,870.0	48,620.0	50,220.0
Snow & Ice Management	5,000.0	10,000.0	-	-	-
Street Cleaning & Sweeping	-	50.0	-	-	-
Transit Operations	103,380.0	104,897.0	54,851.9	4,187.2	5,392.9
Transportation Services	6,155.0	5,720.0	5,840.0	5,684.0	5,810.0
<b>Total</b>	<b>161,314.0</b>	<b>178,635.6</b>	<b>168,941.5</b>	<b>119,656.1</b>	<b>160,625.6</b>

### Financing for Capital Investments

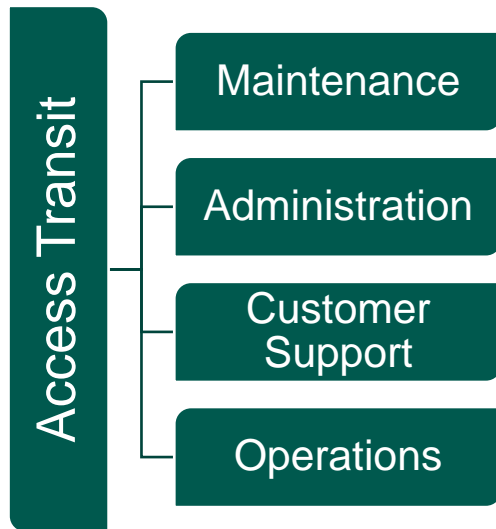
Funding Source	2024	2025	2026	2027	2028
Operating Fund Contribution	-	12.0	-	-	-
Province Of Sask	110.0	110.0	110.0	110.0	110.0
Government Of Canada	11,750.0	11,750.0	-	-	-
Investing in Canada Infrastr Program - Federal	27,920.0	29,960.0	19,920.0	-	-
Investing in Canada Infrastr Program - Provincial	23,264.0	24,964.0	16,599.0	-	-
Transfer from Reserves	58,754.0	65,688.6	62,951.5	63,466.1	65,935.6
Private Contribution	-	-	-	-	38,500.0
External Borrowing	11,750.0	34,826.0	12,349.4	-	-
Funding Plan Contribution	21,866.0	-	931.6	-	-
Unfunded	5,900.0	11,325.0	56,080.0	56,080.0	56,080.0
<b>Total</b>	<b>161,314.0</b>	<b>178,635.6</b>	<b>168,941.5</b>	<b>119,656.1</b>	<b>160,625.6</b>

### Operating Budget Impacts of Capital Projects

	2024	2025	2026	2027	2028
Parking	-	-	28.5	-	-
Road Maintenance	-	-	10.0	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>38.5</b>	<b>-</b>	<b>-</b>

## 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 27 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		
		2023	2024	2025
Customer Service	Customer Care Line	Monday to Saturday 6:00 a.m. to 11:45 p.m. Sunday and Holidays 8:00 a.m. to 11:00 p.m.		
Access Transit On Demand Trip	Booking Window	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		
	Denial Rate	SHRC indicates <1% (2023 YTD = 6.58%)		



## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	(993.2)	(934.6)	(934.6)	(934.6)	-	-	(934.6)	-	-
User Fees	(197.4)	(124.6)	(149.5)	(256.5)	(107.0)	71.6%	(282.0)	(25.5)	9.9%
<b>Total Revenues</b>	<b>(1,190.7)</b>	<b>(1,059.2)</b>	<b>(1,084.1)</b>	<b>(1,191.1)</b>	<b>(107.0)</b>	<b>9.9%</b>	<b>(1,216.6)</b>	<b>(25.5)</b>	<b>2.1%</b>
<b>Gross Expenses</b>									
Wages and Benefits	4,302.9	4,881.3	4,881.3	5,073.8	192.5	3.9%	5,224.5	150.7	3.0%
Contracted and General Services	711.6	994.8	1,026.8	1,094.3	67.5	6.6%	1,126.1	31.8	2.9%
Heating, Lighting, Power, Water and Telephone	10.7	29.9	30.5	31.3	0.8	2.6%	32.0	0.7	2.2%
Material, Goods and Supplies	426.8	465.0	701.5	777.7	76.2	10.9%	847.0	69.3	8.9%
Transfers to Reserves	302.1	302.1	308.3	317.6	9.3	3.0%	325.6	8.0	2.5%
Finance Charges	1.9	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>5,756.0</b>	<b>6,673.1</b>	<b>6,948.4</b>	<b>7,294.7</b>	<b>346.3</b>	<b>5.0%</b>	<b>7,555.2</b>	<b>260.5</b>	<b>3.6%</b>
<b>Tax Support</b>	<b>4,565.4</b>	<b>5,613.9</b>	<b>5,864.3</b>	<b>6,103.6</b>	<b>239.3</b>	<b>4.1%</b>	<b>6,338.6</b>	<b>235.0</b>	<b>3.9%</b>

### 2022 Actual Results:

In 2022, Access Transit Operations had a \$1,048.5 favorable variance from budget. This was primarily the result of lower than anticipated demand for service after COVID-19 pandemic creating savings in salaries because of deferred hiring, fuel, and maintenance expense due to fewer buses on the road. Actual expenses came under budget by \$917.1. Access transit realized \$131.5 more than budgeted revenues due to increased fare and provincial grant revenue.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	54.90	55.40	0.50	55.90	0.50

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	5,864.3	6,103.6	
Revenue Changes:			
Revenue	(107.0)	(25.5)	(132.5)
Total Revenue Change	(107.0)	(25.5)	(132.5)
Expenditure Changes:			
Inflation & Transfer	298.4	222.6	521.0
Growth	47.9	37.9	85.8
Total Expenditure Change	346.3	260.5	606.8
<b>Total Change, Net</b>	<b>239.3</b>	<b>235.0</b>	<b>474.3</b>
<b>Total Budget</b>	<b>6,103.6</b>	<b>6,338.6</b>	

### 2024 Changes

#### Revenue Change:

Fare revenues are projected to increase by \$107.0, in anticipation of an increase in ridership level recovering from the pandemic. This increase represents revenues having returned back to pre-pandemic levels.

#### Growth:

A total of \$36.9 has been added to the Access Transit budget in 2024 for growth including 0.5 FTE for an Operator.

#### Other Significant Item(s):

A total of \$298.4 has been added to the Saskatoon Transit budget in 2024 primarily due to \$56.8 for fuel increases, \$144.6 for increased cost of collective agreements, and \$97.0 for various maintenance increases.

### 2025 Changes

#### Revenue Change:

Fare revenues are projected to increase by \$25.5 in anticipation of further increase in ridership levels.

#### Growth:

A total of \$37.9 has been added to the Access Transit budget in 2025 for growth including 0.5 FTE for an Operator.

**Other Significant Item(s):**

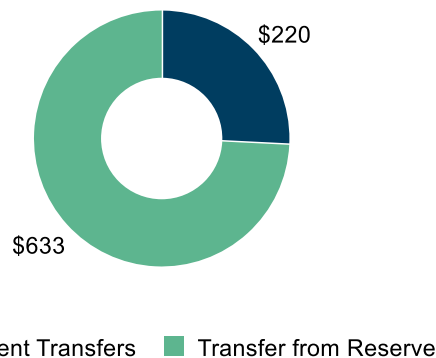
A total of \$222.6 has been added to the Saskatoon Transit budget in 2025 primarily due to \$62.4 for fuel increases, \$112.8 for increased cost of collective agreements, and \$47.4 for various maintenance increases.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02095: Access Transit-Bus Replacements	420.0	432.6	445.6	458.9	472.7
<b>Total</b>	<b>420.0</b>	<b>432.6</b>	<b>445.6</b>	<b>458.9</b>	<b>472.7</b>

The Access Transit Capital Investment Plan totals \$420.0 in 2024 and \$432.6 in 2025 for bus replacements.

### 2024-2025 Capital Budget by Funding Source

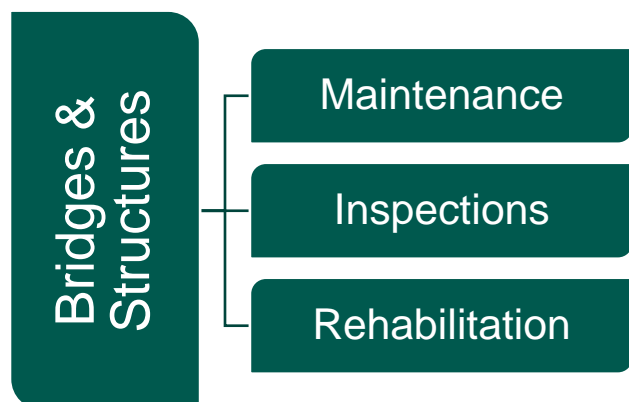


### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## Bridges & Structures

### Overview



This program provides funding for bridges and structures to remain safe, 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		
		2023	2024	2025
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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Other Expenses	(35.3)	-	-	-	-	-	-	-	-
Wages and Benefits	389.9	375.8	376.1	387.1	11.0	2.9%	396.8	9.7	2.5%
Contracted and General Services	437.5	407.4	407.4	442.2	34.8	8.5%	472.6	30.4	6.9%
Material, Goods and Supplies	49.8	35.6	38.5	36.6	(1.9)	(4.9%)	39.6	3.0	8.2%
P3	4,431.6	4,203.0	4,260.8	4,496.7	235.9	5.5%	4,962.5	465.8	10.4%
Transfers to Reserves	3,151.1	3,379.7	3,386.8	3,677.9	291.1	8.6%	3,693.7	15.8	0.4%
Transfers to Other Operating	-	-	-	74.1	74.1	-	62.3	(11.8)	(15.9%)
<b>Total Gross Expenditure</b>	<b>8,424.4</b>	<b>8,401.5</b>	<b>8,469.6</b>	<b>9,114.6</b>	<b>645.0</b>	<b>7.6%</b>	<b>9,627.5</b>	<b>512.9</b>	<b>5.6%</b>
<b>Tax Support</b>	<b>8,424.4</b>	<b>8,401.5</b>	<b>8,469.6</b>	<b>9,114.6</b>	<b>645.0</b>	<b>7.6%</b>	<b>9,627.5</b>	<b>512.9</b>	<b>5.6%</b>

### 2022 Actual Results:

In 2022, Bridges & Structures had a \$22.9 unfavourable variance from budget mainly due to expenditures for the Bridge Maintenance program being higher than anticipated.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	4.56	4.56	-	4.56	-

### 2024 – 2025 Financial Plan Changes

<b>Breakdown of Net Operating Budget Changes</b>	<b>2024</b>	<b>2025</b>	<b>Total Changes</b>
Base	8,469.6	9,114.6	
Revenue Changes:			
Revenue	-	-	-
<b>Total Revenue Change</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditure Changes:			
Inflation & Transfer	578.3	441.9	1,020.2
Growth	66.7	71.0	137.7
<b>Total Expenditure Change</b>	<b>645.0</b>	<b>512.9</b>	<b>1,157.9</b>
<b>Total Change, Net</b>	<b>645.0</b>	<b>512.9</b>	<b>1,157.9</b>
<b>Total Budget</b>	<b>9,114.6</b>	<b>9,627.5</b>	

## 2024 Changes

### Growth:

An increase of \$66.7 has been added for the addition of sound walls and fences to the Bridge program as well as increased graffiti requests.

### Capital Contributions:

A total of \$378.5 has been added to the Bridge Major Repair Reserve for the City's Bridge program.

### Other Significant Item(s):

An increase of \$206.0 is required due to the inflationary increases for the Chief Mistawasis Bridge and Traffic Bridge in accordance with the P3 Contract Agreement.

Additionally, an amount of \$11.0 has been included for increased costs of collective agreements.

## 2025 Changes

### Growth:

An increase of \$71.0 has been added for the addition of sound walls and fences to the Bridge program as well as increased graffiti requests.

### Capital Contributions:

A total of \$173.8 has been added to the Bridge Major Repair Reserve for the City's Bridge program.

### Other Significant Item(s):

An increase of \$280.5 is required due to the inflationary increases for the Chief Mistawasis Bridge and Traffic Bridge in accordance with the P3 Contract Agreement.

Additionally, an amount of \$9.7 has been included for increased costs of collective agreements.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01527: University Bridge Rehab	-	485.0	2,000.0	-	-
P.01551: Broadway Bridge Repairs	-	9,971.0	-	-	-
P.02273: 108th St over Circle Drive	-	-	1,404.0	-	-
P.02393: Taylor/Circle Drive	-	-	-	576.0	-
P.02395: Circle Drive/14th St-NB	1,100.0	-	-	-	-
P.02402: Hwy 16 Eastbound Over Hwy 11 Overpass	-	-	250.0	3,500.0	-
P.02404: Circle Drive/Idylwyld	-	-	-	-	350.0
P.02433: 8Th Street & Cpr Grade Separation	-	-	-	-	38,500.0
P.10000: College Drive WB over CPR Overpass	-	-	-	250.0	3,500.0
P.10058: Minor Bridge Repairs	300.0	300.0	1,200.0	300.0	300.0

# Transportation

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
<b>Total</b>	<b>1,400.0</b>	<b>10,756.0</b>	<b>4,854.0</b>	<b>4,626.0</b>	<b>42,650.0</b>

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02434: HWY 11 & HWY 16 Cloverleaf	-	-	56,080.0	56,080.0	56,080.0
<b>Total</b>	<b>-</b>	<b>-</b>	<b>56,080.0</b>	<b>56,080.0</b>	<b>56,080.0</b>

The 2024-2025 Preliminary capital investments for Bridges & Structures includes two funded projects totaling \$1,400.0 in 2024 and three totaling \$10,756.0 in 2025. These projects are geared towards the capital rehabilitation or replacement of existing assets. Projects include the repair and rehabilitation of the northbound section of Circle Drive and 14<sup>th</sup> Street, University Bridge, Broadway Bridge and minor bridge repairs at various locations throughout the City.

NOTE: Early estimates for P.01551 Broadway Bridge Repairs are indicating that the rehabilitation project may require additional one-time funding of approximately \$2,529.0 in order to complete the full scope of the project. A report providing an update on the Broadway Bridge project and budget estimate will be provided to City Council in 2024 following completion of the detailed design.

## 2024-2025 Capital Budget by Funding Source

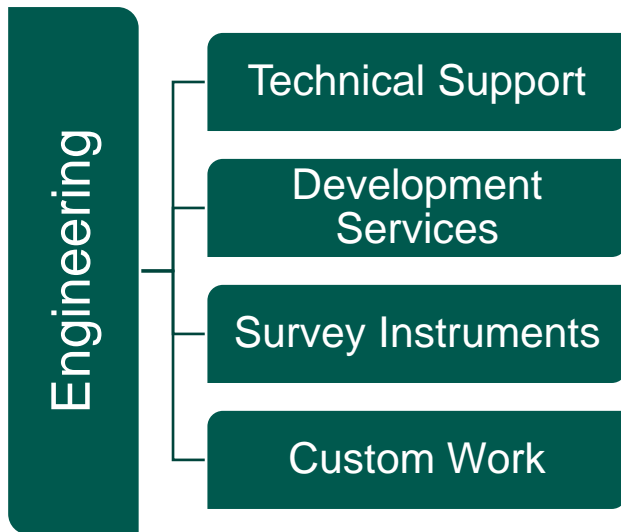


## Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Other Expenses	(1,066.3)	-	-	-	-	-	-	-	-
Wages and Benefits	1,592.3	1,319.7	1,363.8	1,448.8	85.0	6.2%	1,541.6	92.8	6.4%
Contracted and General Services	3,309.0	564.5	564.5	643.0	78.5	13.9%	648.5	5.5	0.9%
Heating, Lighting, Power, Water and Telephone	4.6	-	-	-	-	-	-	-	-
Material, Goods and Supplies	93.4	24.7	24.7	17.7	(7.0)	(28.3%)	17.7	-	-
Cost Recoveries	(3,039.4)	(1,042.5)	(1,042.1)	(1,050.8)	(8.7)	0.8%	(1,065.6)	(14.8)	1.4%
Finance Charges	0.5	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>894.1</b>	<b>866.4</b>	<b>910.9</b>	<b>1,058.7</b>	<b>147.8</b>	<b>16.2%</b>	<b>1,142.2</b>	<b>83.5</b>	<b>7.9%</b>



# Transportation

## City of Saskatoon

## Operating & Capital Budget

Preliminary 2024/2025

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
Tax Support	894.1	866.4	910.9	1,058.7	147.8	16.2%	1,142.2	83.5	7.9%

### 2022 Actual Results:

In 2022, Engineering Services had a \$27.7 unfavourable variance from budget due to higher rental fees for the Surveyors at the old bus barns building than originally anticipated.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
Full-Time Equivalents	13.78	13.78	-	15.78	2.00

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	910.9	1,058.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	94.4	36.6	131.0
Growth	53.4	46.9	100.3
Total Expenditure Change	147.8	83.5	231.3
<b>Total Change, Net</b>	<b>147.8</b>	<b>83.5</b>	<b>231.3</b>
<b>Total Budget</b>	<b>1,058.7</b>	<b>1,142.2</b>	

### 2024 Changes

#### Growth:

An increase of \$53.4 has been added to keep up with the additional demands that have occurred over the number of years, additional operating dollars are required to support corporate support work, GIS work, private development and other services. The other services include development reviews such as new condo fills, discretionary use applications, and subdivisions.

#### Other Significant Item(s):

A total of \$15.9 has been added for an inflationary increase of energy management costs for Surveyors at the Old Bus Barns building and \$22.0 for increased costs of collective agreements.

Additionally, \$56.5 increase has been added for the energy management cross charge for Surveyors at the Old Transit Bus barns Building.

## 2025 Changes

### **Growth:**

An increase of \$46.9 has been added to keep up with the additional demands that have occurred over the number of years, additional operating dollars are required to support corporate support work, GIS work, private development and other services. The other services include development reviews such as new condo fills, discretionary use applications, and subdivisions.

### **Other Significant Item(s):**

A total of \$5.4 has been added for inflationary increases for the energy management cross charge for the surveyors at the old Transit Bus Bards Building and \$31.2 for increased costs of collective agreements.

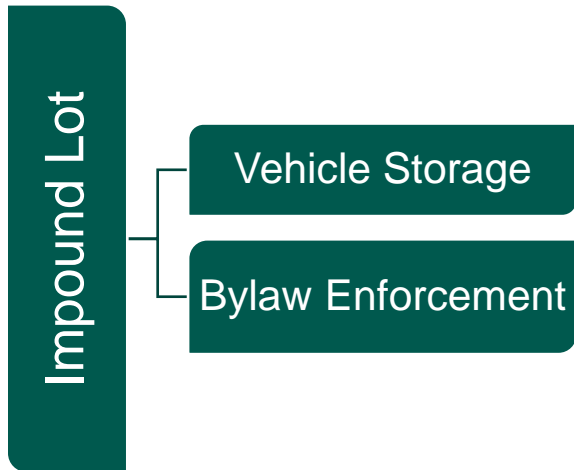
In 2025, internal funding transfers, with no additional mill-rate impact, have occurred to create 1.0 FTE Drafting Technician 13 and 1.0 FTE Accounting Coordinator I to support the network growth.

## Summary of Capital Investments

There are no capital investments in Engineering.

## 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		
		2023	2024	2025
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	11:00 a.m. to 7:00 p.m.		
	Saturday Hours	12:00 p.m. to 4:00 p.m.		

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	-	(8.2)	(14.7)	(14.7)	-	-	(14.7)	-	-
User Fees	(458.9)	(439.0)	(439.0)	(540.8)	(101.8)	23.2%	(540.8)	-	-
<b>Total Revenues</b>	<b>(458.9)</b>	<b>(447.2)</b>	<b>(453.7)</b>	<b>(555.5)</b>	<b>(101.8)</b>	<b>22.4%</b>	<b>(555.5)</b>	-	-
<b>Gross Expenses</b>									
Wages and Benefits	71.2	74.3	74.4	76.7	2.3	3.1%	78.6	1.9	2.5%
Contracted and General Services	381.0	465.6	471.6	533.7	62.1	13.2%	541.5	7.8	1.5%
Heating, Lighting, Power, Water and Telephone	12.8	15.1	15.5	19.3	3.8	24.5%	20.1	0.8	4.1%
Material, Goods and Supplies	46.5	41.7	41.7	53.1	11.4	27.4%	56.0	2.9	5.5%
Donations, Grants and Subsidies	5.0	7.0	7.0	7.0	-	-	7.0	-	-
Cost Recoveries	(138.7)	(156.5)	(156.5)	(151.1)	5.4	(3.4%)	(151.1)	-	-
Transfers to Reserves	81.2	-	-	16.8	16.8	-	3.4	(13.4)	(79.8%)
<b>Total Gross Expenditure</b>	<b>458.9</b>	<b>447.2</b>	<b>453.7</b>	<b>555.5</b>	<b>101.8</b>	<b>22.4%</b>	<b>555.5</b>	-	-
<b>Tax Support</b>	-	-	-	-	-	<b>(100.0%)</b>	-	-	-

### 2022 Actual Results:

In 2022, Impound Lot had no overall variance from budget as this program is fully cost recovered. Revenues were \$11.7 above budget due to higher auction proceeds and expenditures were \$69.4 below budget due to a reduction in commissionaire hours, resulting in a \$81.1 transfer to the Impoundment Program Stabilization Reserve.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	0.75	0.75	-	0.75	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(101.8)	-	(101.8)
Total Revenue Change	(101.8)	-	(101.8)
Expenditure Changes:			
Inflation & Transfer	85.6	-	85.6
Growth	16.2	-	16.2
Total Expenditure Change	101.8	-	101.8
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	

### 2024 Changes

#### Revenue:

An increase of \$85.6 has been included for proposed rate increases for impound lot fees along with an increase of \$16.2 for increased storage and administrative volumes.

#### Growth:

An increase of \$37.0 has been included for land lease costs for the location occupied by the Impound Lot operation, to be paid to Saskatoon Land.

#### Other Significant Changes:

Inflationary expenditure increases of \$45.7 are for rate increases for the commissionaire contract, towing, software licensing fees, utilities, vehicle rental, and fuel costs.

An amount of \$2.3 has been included for increased costs of collective agreements.

In accordance with the reserve policy, there is a transfer to the Impoundment Program Stabilization Reserve of \$16.8, required to balance the program.

### 2025 Changes

#### Other Significant Changes:

Inflationary expenditure increases of \$11.5 are for rate increases for the commissionaire contract, software licensing fees, utilities, vehicle rental, and fuel costs.

An amount of \$1.9 has been included for increased costs of collective agreements.

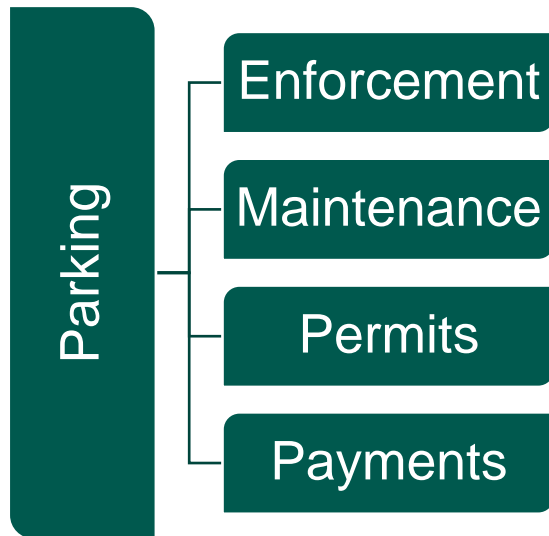
In accordance with the reserve policy, the transfer to the Impoundment Program Stabilization Reserve decreased by \$13.4, resulting in a \$3.4 contribution to the reserve.

## 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		
		2023	2024	2025
Parking Permit Operations	Residential Parking Program (RPP) / Limited Residential Parking Program (LRPP)	Deliver residential parking programs in 7 zones covering approximately 200 city blocks. Review of additional appropriate expansion areas will occur through 2024 and 2025. Issue approximately 3100-3500 permits annually.		
	Parking Program for People with Accessibility Needs	Oversee the program to issue and track approximately 3000 permits annually.		
	Fringe Festival Parking Zone	Annual zone establishment and issue approximately 4000 permits annually.		
	Exhibition Parking Zone	Annual zone establishment and issue approximately 4000 permits annually.		

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(65.7)	(66.7)	(70.0)	(85.2)	(15.2)	21.7%	(86.0)	(0.8)	0.9%
Contribution from Develop & Others	-	-	-	(26.4)	(26.4)	-	(26.4)	-	-
User Fees	(4,766.0)	(5,711.9)	(6,059.5)	(7,297.3)	(1,237.8)	20.4%	(7,406.3)	(109.0)	1.5%
<b>Total Revenues</b>	<b>(4,831.7)</b>	<b>(5,778.6)</b>	<b>(6,129.5)</b>	<b>(7,408.9)</b>	<b>(1,279.4)</b>	<b>20.9%</b>	<b>(7,518.7)</b>	<b>(109.8)</b>	<b>1.5%</b>
<b>Gross Expenses</b>									
Other Expenses	3.2	-	-	-	-	-	-	-	-
Wages and Benefits	892.2	910.1	910.7	940.2	29.5	3.2%	962.4	22.2	2.4%
Contracted and General Services	2,465.9	2,886.8	2,920.1	2,526.5	(393.6)	(13.5%)	2,549.2	22.7	0.9%
Heating, Lighting, Power, Water and Telephone	31.0	35.2	36.2	37.4	1.2	3.3%	38.1	0.7	1.9%
Material, Goods and Supplies	406.9	374.5	407.3	726.6	319.3	78.4%	744.9	18.3	2.5%
Cost Recoveries	(359.1)	(360.1)	(364.6)	(498.7)	(134.1)	36.8%	(529.1)	(30.4)	6.1%
Transfers to Reserves	375.0	375.0	375.0	475.0	100.0	26.7%	475.0	-	-
<b>Total Gross Expenditure</b>	<b>3,815.2</b>	<b>4,221.5</b>	<b>4,284.7</b>	<b>4,207.0</b>	<b>(77.7)</b>	<b>(1.8%)</b>	<b>4,240.5</b>	<b>33.5</b>	<b>0.8%</b>
<b>Tax Support</b>	<b>(1,016.5)</b>	<b>(1,557.1)</b>	<b>(1,844.8)</b>	<b>(3,201.9)</b>	<b>(1,357.1)</b>	<b>73.6%</b>	<b>(3,278.2)</b>	<b>(76.3)</b>	<b>2.4%</b>

### 2022 Actual Results:

In 2022, Parking had a \$540.6 unfavourable variance from budget. Revenues were \$946.9 below budget with parking terminal revenue and late ticket fees achieving about 80% of budget due to the slower recovery from the impact of COVID-19 on pay parking demand. This was mitigated by expenditure savings of \$406.3 due to lower parking terminal maintenance, commissionaires, vehicle rentals and parking app fees. In 2023 the parking revenue budget was reduced by \$600.0 to better reflect anticipated results.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	9.75	9.75	-	9.75	-



## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	(1,844.8)	(3,201.9)	
Revenue Changes:			
Revenue	(1,279.4)	(109.8)	(1,389.2)
Total Revenue Change	(1,279.4)	(109.8)	(1,389.2)
Expenditure Changes:			
Inflation & Transfer	169.3	53.5	222.8
Growth	51.0	(20.0)	31.0
Service Level Changes	(298.0)	-	(298.0)
Total Expenditure Change	(77.7)	33.5	(44.2)
<b>Total Change, Net</b>	<b>(1,357.1)</b>	<b>(76.3)</b>	<b>(1,433.4)</b>
<b>Total Budget</b>	<b>(3,201.9)</b>	<b>(3,278.2)</b>	

### 2024 Changes

#### Revenue:

Parking revenue has increased by \$1,070.0 due to a rate increase from \$2.00 per hour to \$2.50 per hour. In addition, an increase of \$200.0 is included for new parking revenues due to an expansion of the pay parking zones within the Warehouse District and Central Industrial areas.

Also included are increases of \$15.3 for higher temporary reserved parking administrative fees and \$4.0 for higher volume of late parking ticket fees, partially offset by a reduction of \$9.9 for small volume adjustments to the various permit revenues.

#### Growth:

An increase of \$10.0 has been included for the banking fees related to the new parking zone revenue along with \$20.0 for the terminal installation and signage needed to establish the new parking zone.

An increase of \$21.0 has been included for the operating costs related to one new License Plate Recognition vehicle, purchased under capital project P.02429 License Plate Recognition System expansion.

#### Service Level Change:

A reduction of \$178.0 in expenditures has been included for Lot 11 associated lease costs, which is no longer required for civic use.

#### Capital Contribution:

The transfer to the Parking Capital Reserve is increasing by \$100.0. This increase is needed to fund the capital program, which includes projects necessary to ensure effective operation of the parking program and the replacement and upgrade of the parking terminals.

**Other Significant Items:**

Cost recovery has increased by \$116.1 which accounts for the transfer of the payment, of the approximately 15 cents per transaction parking app convenience fee, to customers as opposed to being paid by the City.

A cross charge from the Corporate Revenue Department for revenue collection services has decreased by \$152.1 to remove the portion of the charge associated with parking ticket revenues, which are reported under Taxation & General Revenues, to better align expenditures with the associated revenues.

Banking fees have increased by \$130.0 based on higher revenues along with an adjustment to align the budget with the actual level of expenditures. Also included is \$58.0 in inflationary increases for commissionaires, maintenance agreements, radios, snow clearing, vehicle rental, administrative support, and utilities.

An amount of \$29.5 has been included for increased costs of collective agreements.

**2025 Changes**

**Revenue:**

Parking Revenue has increased by \$109.8 due to an anticipated increase in parking and permit volumes.

**Growth:**

A decrease of \$20.0 is included for the reversal of the 2024 costs for terminal installation and signage needed to establish the new parking zone, not required in 2025.

**Other Significant Items:**

Cost Recovery has increased by \$23.4 to reflect the full transfer of the payment of the parking app fee, to the consumer.

Included is \$54.7 in inflationary increases for commissionaires, maintenance agreements, radios, snow clearing, vehicle rental, administrative support, and utilities.

An amount of \$22.2 has been included for increased costs of collective agreements.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02429: License Plate Recognition Sys Expansion	-	115.0	-	-	-
P.02642: Parking Pay Station Card Payment Sys Upg	1,694.0	250.0	-	-	-
P.02643: Parking Asset Rehabilitation	-	50.0	-	-	-
<b>Total</b>	<b>1,694.0</b>	<b>415.0</b>	-	-	-

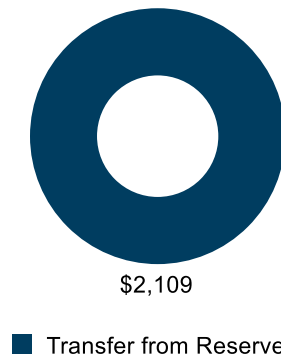
The 2024-2025 Parking Capital Investments includes three projects, all funded by the Parking Capital Reserve.

P.02429: License Plate Recognition System requires \$115.0 in 2024 for a vehicle and camera capable of scanning and recognizing the license plates of parked vehicles.

P.02642: Pay Parking Infrastructure Upgrades requires \$1,694.0 in 2024 and \$250.0 in 2025 for the purchase of the hardware needed to complete the retrofits, installation, and where necessary, costs to refurbish external pay station frames, in order to comply with new laws related to credit card fraud protection and to provide improved parking pay station performance.

P.02643: Parking Asset Rehabilitation requires \$50.0 in 2025 for the replacement of deteriorated pay parking station bases, and the rehabilitation of pay parking lots and public facing signage.

### 2024-2025 Capital Budget by Funding Source



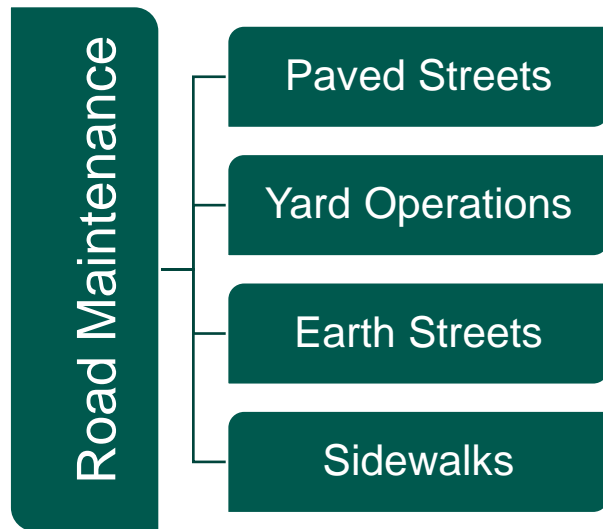
### Operating Budget Impacts of 2024/2025 Capital Projects

Project	2024	2025	2026	2027	2028
License Plate Recognition System					
P.02429 Expansion	-	-	28.5	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>28.5</b>	<b>-</b>	<b>-</b>

The annual operating impact associated with P.02429 License Plate Recognition System is \$28.5 beginning in 2026 for fleet operating lease costs and licensing fees for the License Plate Recognition equipment.

## 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		
		2023	2024	2025
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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	(1,744.9)	(1,065.6)	(1,065.6)	(1,119.1)	(53.5)	5.0%	(1,119.1)	-	-
User Fees	(33.6)	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(1,778.5)</b>	<b>(1,065.6)</b>	<b>(1,065.6)</b>	<b>(1,119.1)</b>	<b>(53.5)</b>	<b>5.0%</b>	<b>(1,119.1)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	(2,752.6)	3.6	3.6	3.6	-	-	3.6	-	-
Wages and Benefits	8,022.8	5,557.2	5,679.5	5,885.7	206.2	3.6%	6,077.0	191.3	3.3%
Contracted and General Services	3,708.9	3,451.2	3,454.5	3,595.2	140.7	4.1%	3,725.6	130.4	3.6%
Heating, Lighting, Power, Water and Telephone	289.0	200.4	294.1	299.4	5.3	1.8%	312.9	13.5	4.5%
Material, Goods and Supplies	1,640.1	1,458.3	1,703.9	1,896.5	192.6	11.3%	1,962.0	65.5	3.5%
Cost Recoveries	(177.7)	(275.3)	(275.3)	(275.3)	-	-	(275.3)	-	-
Transfers to Reserves	36,236.3	36,947.0	38,217.0	41,640.8	3,423.8	9.0%	46,533.8	4,893.0	11.8%
Contributions to Capital	1,032.3	1,097.0	1,097.0	-	(1,097.0)	(100.0%)	-	-	(100.0%)
Transfers to Other Operating	-	-	-	812.9	812.9	-	683.9	(129.0)	(15.9%)
Finance Charges	(15.9)	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>47,983.1</b>	<b>48,439.4</b>	<b>50,174.3</b>	<b>53,858.8</b>	<b>3,684.5</b>	<b>7.3%</b>	<b>59,023.5</b>	<b>5,164.7</b>	<b>9.6%</b>
<b>Tax Support</b>	<b>46,204.5</b>	<b>47,373.8</b>	<b>49,108.7</b>	<b>52,739.7</b>	<b>3,631.0</b>	<b>7.4%</b>	<b>57,904.4</b>	<b>5,164.7</b>	<b>9.8%</b>

### 2022 Actual Results:

In 2022, Road Maintenance had a \$1,169.3 favorable variance from budget due to a new agreement with Urban Highway Connector Program and returns to reserve from Roadways capital that were transferred through operating transfer to reserves to reduce the corporate deficit.

# Transportation

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## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	64.93	65.93	1.00	66.93	1.00

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	49,108.7	52,739.7	
Revenue Changes:			
Revenue	(53.5)	-	(53.5)
Total Revenue Change	(53.5)	-	(53.5)
Expenditure Changes:			
Inflation & Transfer	2,986.2	4,313.9	7,300.1
Growth	698.3	850.8	1,549.1
Total Expenditure Change	3,684.5	5,164.7	8,849.2
<b>Total Change, Net</b>	<b>3,631.0</b>	<b>5,164.7</b>	<b>8,795.7</b>
<b>Total Budget</b>	<b>52,739.7</b>	<b>57,904.4</b>	

### 2024 Changes

#### **Other Revenue Impacts:**

An increase of \$53.5 has been added for the UHCP Hwy 16 additional agreement.

#### **Growth:**

An increase of \$108.6 has been added which includes \$55.9 for 1.0 FTE Engineer 1 (other 50% supported by utilities) and \$52.7 to support the network growth for maintenance.

#### **Capital Contribution:**

A total of \$3,139.7 has been added to the Paved Roadways Infrastructure Reserve and the Transportation Infrastructure Reserve representing \$2,550.0 for inflation and \$589.7 for growth of the city's roadway network.

#### **Other Significant Item(s):**

A total of \$436.2 has been added, with a \$357.5 inflation increase including \$161.6 Materials and \$163.4 has been included for increased costs of collective agreements.

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## 2025 Changes

### Growth:

An increase of \$104.5 has been added which includes \$45.1 for 1.0 FTE Operation Maintenance Planner 1 (other 50% supported by utilities) and \$59.4 to support the network growth for maintenance.

### Capital Contribution:

A total of \$4,764.0 has been added to the Paved Roadways Infrastructure Reserve and the Transportation Infrastructure Reserve representing \$4,017.7 for inflation and \$746.3 for growth of the city's roadway network.

### Other Significant Item(s):

A total of \$296.2 has been added, with a \$230.8 inflation increase including \$46.9 Materials and \$146.2 has been included for increased costs of collective agreements.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00837: Lane Rehab & Drainage Improv	1,615.0	1,790.0	1,920.0	2,070.0	2,270.0
P.00959: Upgrade Boundary Roads	300.0	400.0	400.0	400.0	400.0
P.01954: Environmental Sensor Stations	50.0	-	-	-	-
P.02043: TC-Curb Replacement/Rehabilitation	200.0	600.0	600.0	600.0	600.0
P.10056: Paved Roads And Sidewalk Preservation	40,200.0	42,250.0	43,950.0	45,550.0	46,950.0
<b>Total</b>	<b>42,365.0</b>	<b>45,040.0</b>	<b>46,870.0</b>	<b>48,620.0</b>	<b>50,220.0</b>

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02647: City Yards Operations Rehabilitation	400.0	325.0	-	-	-
P.10096: Storage for Winter Safety Materials	500.0	1,000.0	-	-	-
<b>Total</b>	<b>900.0</b>	<b>1,325.0</b>	<b>-</b>	<b>-</b>	<b>-</b>

The 2024-2025 Preliminary capital investments for Road Maintenance included five funded projects totaling \$42,365.0 in 2024 and totaling \$45,040.0 in 2025 for planned investment to primarily address the condition of the roadways and sidewalks.

In addition to these Roadways Initiatives, funding is also requested for City Yards Rehabilitation and Increased Storage for Winter Safety Materials which are included as part of the capital expenditures options.

## 2024-2025 Capital Budget by Funding Source



\$87,405

■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

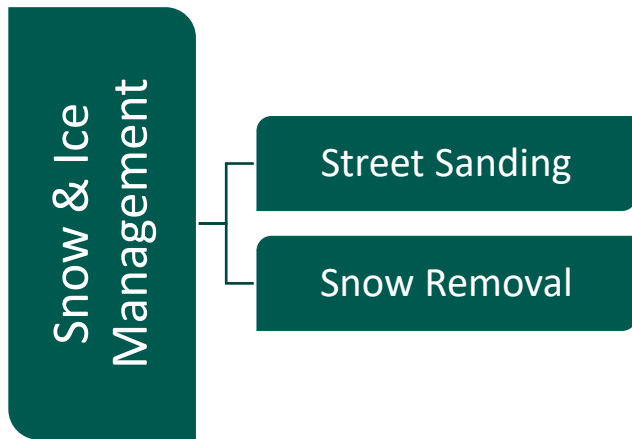
Project	2024	2025	2026	2027	2028
Increase Storage for Winter Safety					
P.10096 Materials	-	-	10.0	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>10.0</b>	<b>-</b>	<b>-</b>

\$10.0 is the annual estimated future operating impact from the unfunded Increase Storage for Winter Safety Materials project consisting of electrical costs.



## 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		
		2023	2024	2025
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		
Sidewalk Snow Clearing	Sidewalks adjacent to City-owned facilities, pedestrian overpasses, bridge ways and downtown	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		

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	De-icer & Sanding	De-icer and sanding is applied as needed based on inspections
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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	(732.1)	(554.7)	(554.7)	(661.3)	(106.6)	19.2%	(661.3)	-	-
<b>Total Revenues</b>	<b>(732.1)</b>	<b>(554.7)</b>	<b>(554.7)</b>	<b>(661.3)</b>	<b>(106.6)</b>	<b>19.2%</b>	<b>(661.3)</b>	-	-
<b>Gross Expenses</b>									
Other Expenses	4,597.3	-	-	-	-	-	-	-	-
Wages and Benefits	5,377.4	5,678.3	5,754.2	5,898.7	144.5	2.5%	6,172.9	274.2	4.6%
Contracted and General Services	8,269.2	6,364.5	6,528.5	7,179.3	650.8	10.0%	7,742.6	563.3	7.8%
Heating, Lighting, Power, Water and Telephone	0.8	-	-	-	-	-	-	-	-
Material, Goods and Supplies	2,131.2	1,834.8	2,356.2	2,580.0	223.8	9.5%	2,683.9	103.9	4.0%
Cost Recoveries	-	(1.6)	(1.6)	(1.6)	-	-	(1.6)	-	-
Transfers to Reserves	265.0	753.5	753.5	940.9	187.4	24.9%	1,106.8	165.9	17.6%
Contributions to Capital	(1,773.8)	-	-	-	-	-	12.0	12.0	-
<b>Total Gross Expenditure</b>	<b>18,867.2</b>	<b>14,629.5</b>	<b>15,390.8</b>	<b>16,597.3</b>	<b>1,206.5</b>	<b>7.8%</b>	<b>17,716.6</b>	<b>1,119.3</b>	<b>6.7%</b>
<b>Tax Support</b>	<b>18,135.1</b>	<b>14,074.8</b>	<b>14,836.1</b>	<b>15,936.0</b>	<b>1,099.9</b>	<b>7.4%</b>	<b>17,055.3</b>	<b>1,119.3</b>	<b>7.0%</b>

### 2022 Actual Results:

In 2022, Snow & Ice Management had a \$4,060.3 unfavorable variance from budget due to higher than average number of snow events and city-wide rut levelling. City forces and external contractors effort was extensively higher than in a typical winter.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	65.37	65.37	-	67.25	1.88

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	14,836.1	15,936.0	
Revenue Changes:			
Revenue	(106.6)	-	(106.6)
Total Revenue Change	(106.6)	-	(106.6)
Expenditure Changes:			
Inflation & Transfer	743.3	669.9	1,413.2
Growth	287.8	282.6	570.4
Service Level Changes	175.4	166.8	342.2
Total Expenditure Change	1,206.5	1,119.3	2,325.8
<b>Total Change, Net</b>	<b>1,099.9</b>	<b>1,119.3</b>	<b>2,219.2</b>
<b>Total Budget</b>	<b>15,936.0</b>	<b>17,055.3</b>	

### 2024 Changes

#### Revenue Change:

An increase of \$106.6 has been added for the UHCP Hwy 16 additional agreement.

#### Growth:

An increase of \$287.8 has been added for maintenance to support the growth in the network lane kilometers.

#### Service Level Changes:

A total of \$175.4 has been added to start building funding for response to future emergency snow events through the operating stabilization transfer.

#### Other Significant Item(s):

A total of \$743.3 has been added, with \$301.2 to support contract special services, \$182.2 for higher material costs, and \$144.5 has been included for increased costs of collective agreements.

### 2025 Changes

#### Growth:

An increase of \$282.6 has been added, with \$137.2 for 1.88 FTE Utility B and Labourers, and \$145.4 to support the network growth for maintenance.

#### Service Level Changes:

A total of \$166.8 has been added to start building funding for response to future emergency snow events through the operating stabilization transfer.

#### Other Significant Item(s):

A total of \$669.9 has been added, with \$350.0 to support contract special services, \$83.3 for increased costs for materials, and \$137.0 has been included for increased costs of collective agreements.

## Summary of Capital Investments

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02037: Snow Management Facilities	5,000.0	10,000.0	-	-	-
<b>Total</b>	<b>5,000.0</b>	<b>10,000.0</b>	-	-	-

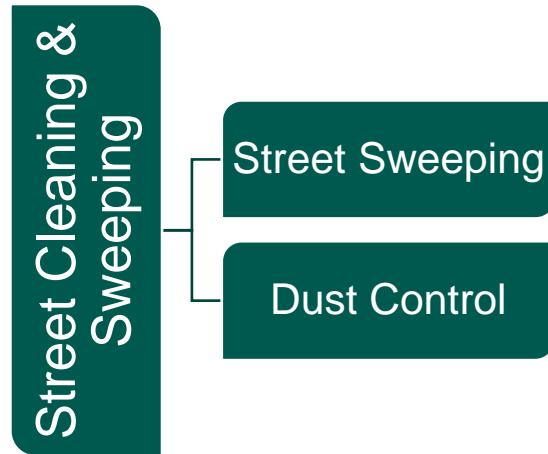
There are no funded capital investments for Snow and Ice Management. Unfunded requests are for additional Snow Management Facilities.

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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		
		2023	2024	2025
Street Sweeping	Median Sweep	Complete half of soft meridians annually 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 completed by the end of June.		
	Business Improvement District Sweep	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 suppressant on high traffic gravel roads at least twice per summer season and along Beef Research Road every month during summer.		

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Other Expenses	20.6	-	-	-	-	-	-	-	-
Wages and Benefits	1,604.5	1,783.6	1,784.7	1,833.7	49.0	2.7%	1,877.4	43.7	2.4%
Contracted and General Services	3,027.8	2,553.6	2,606.6	2,485.6	(121.0)	(4.6%)	2,585.4	99.8	4.0%
Heating, Lighting, Power, Water and Telephone	0.1	-	-	-	-	-	-	-	-
Material, Goods and Supplies	140.9	347.2	601.1	624.4	23.3	3.9%	641.4	17.0	2.7%
Cost Recoveries	-	(7.0)	(7.0)	(7.0)	-	-	(7.0)	-	-
Transfers to Reserves	-	-	-	5.4	5.4	-	8.6	3.2	59.3%
Contributions to Capital	25.3	25.3	25.3	-	(25.3)	(100.0%)	-	-	(100.0%)
Transfers to Other Operating	-	-	-	19.9	19.9	-	16.7	(3.2)	(16.1%)
<b>Total Gross Expenditure</b>	<b>4,819.2</b>	<b>4,702.7</b>	<b>5,010.7</b>	<b>4,962.0</b>	<b>(48.7)</b>	<b>(1.0%)</b>	<b>5,122.5</b>	<b>160.5</b>	<b>3.2%</b>
<b>Tax Support</b>	<b>4,819.2</b>	<b>4,702.7</b>	<b>5,010.7</b>	<b>4,962.0</b>	<b>(48.7)</b>	<b>(1.0%)</b>	<b>5,122.5</b>	<b>160.5</b>	<b>3.2%</b>

### 2022 Actual Results:

In 2022, Street Cleaning and Sweeping had a \$116.5 unfavorable variance due to final year-end cost allocations.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalent</b>	20.05	20.05	-	20.05	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	5,010.7	4,962.0	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	123.1	137.7	260.8
Growth	28.2	22.8	51.0
Service Level Changes	(200.0)	-	(200.0)
Total Expenditure Change	(48.7)	160.5	111.8
<b>Total Change, Net</b>	<b>(48.7)</b>	<b>160.5</b>	<b>111.8</b>
<b>Total Budget</b>	<b>4,962.0</b>	<b>5,122.5</b>	

### 2024 Changes

#### **Growth:**

An increase of \$28.2 has been added to provide the existing service level to a growing roadway network.

#### **Service Level Changes:**

A total of (\$200.0) has been removed from soft surface median sweeping, the service level is reduced to one sweep every two years (half of the medians per year).

#### **Other Significant Item(s):**

A total of \$123.1 has been added to support vehicle rentals and fuel and materials purchasing, including \$49.0 has been included for increased costs of collective agreements.

### 2025 Changes

#### **Growth:**

An increase of \$22.8 has been added to provide the existing service level to a growing roadway network.

#### **Other Significant Item(s):**

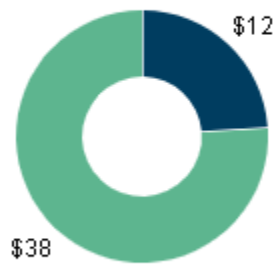
A total of \$137.7 has been added to support vehicle rentals and fuel and special contractor services, including \$43.7 has been included for increased costs of collective agreements.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10075: Street Sweeping Debris Management	-	50.0	-	-	-
<b>Total</b>	-	<b>50.0</b>	-	-	-

The 2024-2025 Preliminary capital investments for Street Cleaning and Sweeping includes one funded project totaling \$50.0 in 2025. This includes Street Cleaning and Sweeping Initiatives such as the developing a long-term strategic plan for street sweeping debris disposal and management.

### 2024-2025 Capital Budget by Funding Source



■ Taxation ■ Transfer from Reserve

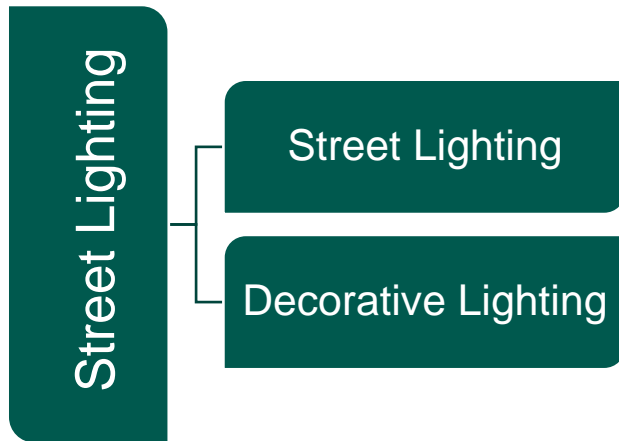
### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.



## Street Lighting

### Overview



This service line provides for the operation of the street lights within the Corporate limits. Saskatoon Light & Power (SL&P) provides street lighting on all major roadways and new subdivisions City-wide, and the existing street light system is maintained by either SaskPower or SL&P 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		
		2023	2024	2025
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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	(40.6)	(30.8)	(30.8)	(36.7)	(5.9)	19.2%	(36.7)	-	-
User Fees	-	-	-	(62.0)	(62.0)	-	(62.0)	-	-
<b>Total Revenues</b>	<b>(40.6)</b>	<b>(30.8)</b>	<b>(30.8)</b>	<b>(98.7)</b>	<b>(67.9)</b>	<b>220.5%</b>	<b>(98.7)</b>	-	-
<b>Gross Expenses</b>									
Other Expenses	110.9	-	-	-	-	-	-	-	-
Wages and Benefits	-	161.4	161.5	189.7	28.2	17.5%	193.8	4.1	2.2%
Contracted and General Services	0.6	46.2	46.2	41.0	(5.2)	(11.3%)	41.0	-	-
Heating, Lighting, Power, Water and Telephone	7,268.0	7,511.8	8,023.6	8,631.0	607.4	7.6%	9,167.8	536.8	6.2%

# Transportation

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
Material, Goods and Supplies	2.3	51.3	53.2	53.6	0.4	0.8%	53.7	0.1	0.2%
Cost Recoveries	-	(50.0)	(50.0)	-	50.0	(100.0%)	-	-	-
<b>Total Gross Expenditure</b>	<b>7,381.8</b>	<b>7,720.7</b>	<b>8,234.5</b>	<b>8,915.3</b>	<b>680.8</b>	<b>8.3%</b>	<b>9,456.3</b>	<b>541.0</b>	<b>6.1%</b>
<b>Tax Support</b>	<b>7,341.2</b>	<b>7,689.9</b>	<b>8,203.7</b>	<b>8,816.6</b>	<b>612.9</b>	<b>7.5%</b>	<b>9,357.6</b>	<b>541.0</b>	<b>6.1%</b>

### 2022 Actual Results:

In 2022, Street Lighting had a \$348.7 favorable variance from budget. This was largely the result of reduced electricity costs due to having less street lights installed than expected and offset by a September rate increase for street lights of 2.5%.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	1.20	1.20	-	1.20	-

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	8,203.7	8,816.6	
Revenue Changes:			
Revenue	(67.9)	-	(67.9)
Total Revenue Change	(67.9)	-	(67.9)
Expenditure Changes:			
Inflation & Transfer	434.3	470.5	904.8
Growth	246.5	70.5	317.0
Total Expenditure Change	680.8	541.0	1,221.8
<b>Total Change, Net</b>	<b>612.9</b>	<b>541.0</b>	<b>1,153.9</b>
<b>Total Budget</b>	<b>8,816.6</b>	<b>9,357.6</b>	

## 2024 Changes

### **Revenue Change:**

An increase of \$5.9 has been included due to an increase in Provincial government funding and \$62.0 has been reclassified from cost recovery to revenue.

### **Growth:**

An increase of \$246.5 has been added to account for the increased number of street lights installed on the City's expanding roadways. Street lights are expected to increase by 526 new fixtures in 2024.

### **Other Significant Item(s):**

A total of \$360.9 has been added due to an expected increase in electricity costs, \$11.4 added due to inflationary pressures in the Decorative Lighting program and \$62.0 reduced Cost Recovery which was reclassified as revenue.

## 2025 Changes

### **Growth:**

An increase of \$70.5 has been added to account for the increased number of street lights installed on the City's expanding roadways. Street lights are expected to increase by 345 new fixtures in 2025.

### **Other Significant Item(s):**

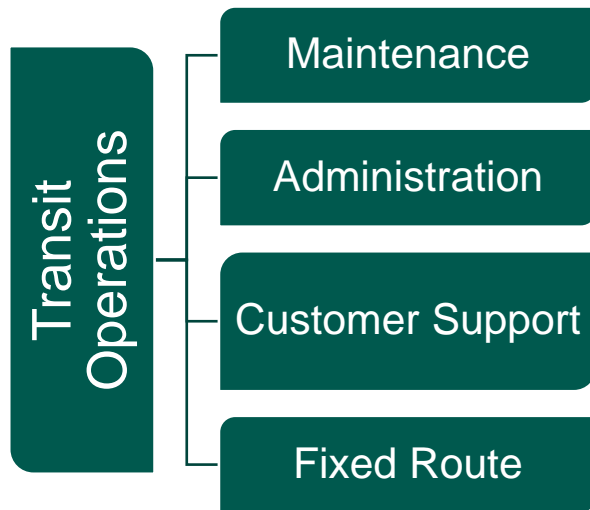
A total of \$466.3 has been added due to an expected increase in electricity costs and \$4.2 for inflationary pressures in the Decorative Lighting program.

## 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 1,400 bus stops across 39 bus routes and approximately 276 km of road. The current fleet of 126 low floor buses is comprised of 8 30-foot diesel buses, 112 40-foot diesel buses, and 6 articulating 62-foot diesel buses.

### Service Levels

Service	Sub-Service	Service Levels		
		2023	2024	2025
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 (to a maximum of 1000 meters)		
	Employment areas	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
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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	(511.8)	(429.2)	(515.1)	(544.3)	(29.2)	5.7%	(575.9)	(31.6)	5.8%
User Fees	(10,995.1)	(8,979.5)	(10,535.8)	(12,506.6)	(1,970.8)	18.7%	(12,975.0)	(468.4)	3.7%
<b>Total Revenues</b>	<b>(11,506.9)</b>	<b>(9,408.7)</b>	<b>(11,050.9)</b>	<b>(13,050.9)</b>	<b>(2,000.0)</b>	<b>18.1%</b>	<b>(13,550.9)</b>	<b>(500.0)</b>	<b>3.8%</b>
<b>Gross Expenses</b>									
Other Expenses	(269.1)	-	-	-	-	-	-	-	-
Wages and Benefits	30,916.5	32,314.1	32,787.5	34,118.7	1,331.2	4.1%	34,866.0	747.3	2.2%
Contracted and General Services	3,411.0	5,709.9	5,990.7	6,453.6	462.9	7.7%	6,592.2	138.6	2.1%
Heating, Lighting, Power, Water and Telephone	694.5	701.7	723.2	744.7	21.5	3.0%	786.7	42.0	5.6%
Material, Goods and Supplies	10,602.7	6,718.3	8,818.1	9,891.8	1,073.7	12.2%	10,774.2	882.4	8.9%
P3	2,263.6	2,167.2	2,301.2	2,636.3	335.1	14.6%	2,244.5	(391.8)	(14.9%)
Cost Recoveries	(570.3)	(391.0)	(391.0)	(391.0)	-	-	(391.0)	-	-
Transfers to Reserves	1,358.0	1,454.4	1,418.3	1,488.1	69.8	4.9%	2,042.4	554.3	37.2%
Finance Charges	64.5	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>48,471.4</b>	<b>48,674.6</b>	<b>51,648.0</b>	<b>54,942.2</b>	<b>3,294.2</b>	<b>6.4%</b>	<b>56,915.0</b>	<b>1,972.8</b>	<b>3.6%</b>
<b>Tax Support</b>	<b>36,964.5</b>	<b>39,265.9</b>	<b>40,597.1</b>	<b>41,891.3</b>	<b>1,294.2</b>	<b>3.2%</b>	<b>43,364.1</b>	<b>1,472.8</b>	<b>3.5%</b>

### 2022 Actual Results:

In 2022, Transit Operations had a \$2,301.4 favorable variance from budget. This favorable variance was primarily because of increased fare revenue resulting from increase in ridership. Actual revenues were \$2,098.2 more than budgeted targets. Actual expenses also came under budget and resulted in overall savings of \$203.2. Mainly, salaries expense was \$1,397.6 less than the budgeted target. These expense savings were offset by an overspend in fuel by \$1,200.0.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	368.60	371.11	2.51	371.11	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	40,597.1	41,891.3	
Revenue Changes:			
Revenue	(2,000.0)	(500.0)	(2,500.0)
Total Revenue Change	(2,000.0)	(500.0)	(2,500.0)
Expenditure Changes:			
Inflation & Transfer	2,553.1	1,972.8	4,525.9
Growth	741.1	-	741.1
Total Expenditure Change	3,294.2	1,972.8	5,267.0
<b>Total Change, Net</b>	<b>1,294.2</b>	<b>1,472.8</b>	<b>2,767.0</b>
<b>Total Budget</b>	<b>41,891.3</b>	<b>43,364.1</b>	

### 2024 Changes

#### Revenue Change:

Fare revenues are projected to increase by \$2,000.0 in anticipation of ridership levels gradually returning to pre-pandemic level (representing approximately 88.4% of pre-pandemic revenues).

#### Growth:

A total of \$741.1 has been added to the Saskatoon Transit budget in 2024 as growth. \$223.5 for maintenance expenses, \$211.2 including 1.51 FTE's for Brighton tier 2 service, \$195.0 for Aspen Ridge tier 1 service, and \$111.4 for miscellaneous growth including 1.0 FTE for Maintenance Service Supervisor.

#### Other Significant Item(s):

A total of \$2,275.5 has been added to the Saskatoon Transit budget in 2024 primarily due to \$720.0 for fuel increases, \$965.7 for increased cost of collective agreements, \$256.5 for technology licensing, warranty and maintenance fee increases, \$89.3 for transfer to reserve increase, and \$72.0 for bank charges.

In addition, an increase of \$262.8 is required for the contract payment of Civic Operations Centre P3 project and \$14.8 for other inflationary increases for the operations of COC.

### 2025 Changes

#### Revenue Change:

Fare revenues are projected to increase by \$500.0 in anticipation of further increase in ridership level recovering from the pandemic (representing approximately 91.8% of pre-pandemic revenues).

#### Other Significant Item(s):

A total of \$1,891.9 has been added to the Saskatoon Transit budget in 2025 primarily due to \$799.1 for fuel increases, \$737.0 for increased cost of collective agreements, \$68.8 for technology licensing, warranty and maintenance fee increases, and \$116.7 for transfer to reserve increase.

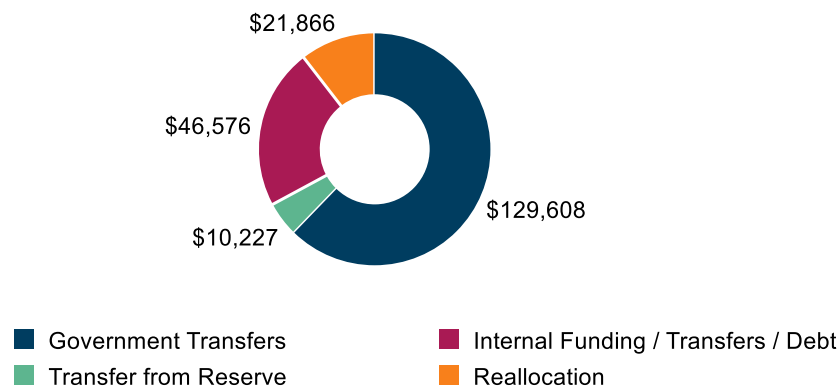
In addition, an increase of \$45.8 is required for the contract payment of Civic Operations Centre P3 project and \$35.1 for other inflationary increases for the operations of COC.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00537: Transit Terminals	80.0	80.0	80.0	80.0	-
P.00583: Transit Replacement Bus Project	26,100.0	25,200.0	1,200.0	1,000.0	1,450.0
P.00584: Additional Buses	1,900.0	-	2,493.2	1,584.5	2,645.0
P.00671: Auxiliary Veh/Equip	130.0	130.0	130.0	130.0	130.0
P.01194: Engine Overhaul	1,700.0	927.0	848.7	1,092.7	787.9
P.02097: Bus Seat Replacement	-	80.0	-	-	80.0
P.02317: Transit Shelters/Benches	170.0	230.0	100.0	100.0	100.0
P.02323: Ridership Growth Initiatives	100.0	100.0	100.0	100.0	100.0
P.02328: Transit Implementation Plan	73,050.0	78,000.0	49,800.0	-	-
P.02589: Transit Technology Plan	150.0	150.0	100.0	100.0	100.0
<b>Total</b>	<b>103,380.0</b>	<b>104,897.0</b>	<b>54,851.9</b>	<b>4,187.2</b>	<b>5,392.9</b>

The 2024-2025 preliminary capital investment for Transit Operations included nine funded projects totaling \$103,380.0 in 2024 and nine totaling \$104,897.0 in 2025. This includes \$160.0 for transit terminals; \$260.0 for auxiliary equipment; \$2,627.0 for engine overhauls; \$80.0 for bus seat replacement; \$400.0 for shelters / benches; \$200.0 for ridership initiatives; \$51,300.0 for bus replacement; \$1,900.0 for additional bus purchase, \$151,050.0 for transit implementation plan (BRT) and \$300.0 for technology replacement and initiatives.

### 2024-2025 Capital Budget by Funding Source



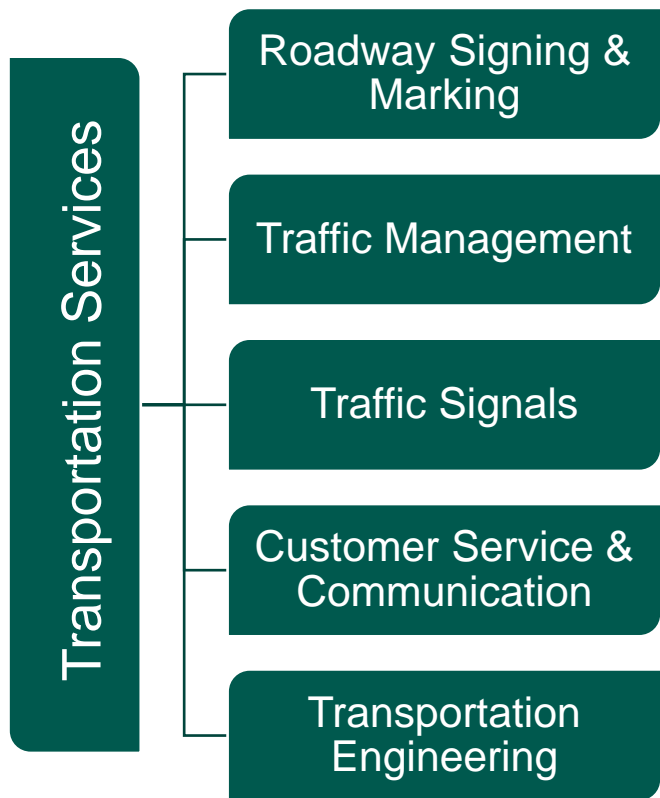
## Operating Budget Impacts of 2024/2025 Capital Projects

Detailed design of the Bus Rapid Transit System is still underway. As such it is difficult to determine an operating impact at this point, however, it is expected there will be one due to the enhanced infrastructure and additional buses that will likely be required. Administration will continue to report to City Council on the design as it moves forward including any potential expenditure increases and any potential offsetting revenue increase.



## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(62.9)	(100.8)	(66.7)	(100.8)	(34.1)	51.1%	(100.8)	-	-
Government Transfers	(129.1)	(97.8)	(97.8)	(97.8)	-	-	(97.8)	-	-
User Fees	(98.7)	(67.0)	(84.0)	(84.0)	-	-	(84.0)	-	-
<b>Total Revenues</b>	<b>(290.7)</b>	<b>(265.6)</b>	<b>(248.5)</b>	<b>(282.6)</b>	<b>(34.1)</b>	<b>13.7%</b>	<b>(282.6)</b>	-	-
<b>Gross Expenses</b>									
Other Expenses	(1,204.4)	3.5	3.5	3.5	-	-	3.5	-	-
Wages and Benefits	6,054.0	5,170.0	5,382.3	5,591.5	209.2	3.9%	5,717.6	126.1	2.3%
Contracted and General Services	1,316.0	1,623.0	1,674.4	1,929.1	254.7	15.2%	1,979.1	50.0	2.6%
Heating, Lighting, Power, Water and Telephone	275.1	269.9	269.9	269.9	-	-	269.9	-	-
Material, Goods and Supplies	2,509.9	2,044.4	2,199.2	2,290.6	91.4	4.2%	2,394.8	104.2	4.5%
Cost Recoveries	(2,917.7)	(3,964.7)	(4,173.8)	(4,173.8)	-	-	(4,173.8)	-	-
Transfers to Reserves	3,170.6	3,146.2	3,163.2	3,202.3	39.1	1.2%	3,271.9	69.6	2.2%
Contributions to Capital	25.5	25.5	25.5	-	(25.5)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	57.1	57.1	-	48.0	(9.1)	(15.9%)
Finance Charges	(42.8)	3.4	4.0	4.0	-	0.1%	4.0	-	-
<b>Total Gross Expenditure</b>	<b>9,186.3</b>	<b>8,321.2</b>	<b>8,548.2</b>	<b>9,174.2</b>	<b>626.0</b>	<b>7.3%</b>	<b>9,515.0</b>	<b>340.8</b>	<b>3.7%</b>
<b>Tax Support</b>	<b>8,895.5</b>	<b>8,055.6</b>	<b>8,299.7</b>	<b>8,891.6</b>	<b>591.9</b>	<b>7.1%</b>	<b>9,232.4</b>	<b>340.8</b>	<b>3.8%</b>

### 2022 Actual Results:

In 2022, Transportation Services had a \$839.9 unfavorable variance from budget. This unfavorable variance was the result of increased activity in the Sign Shop and Traffic Signals programs due to maintenance requirements.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	54.91	55.91	1.00	55.91	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	8,299.7	8,891.6	
Revenue Changes:			
Revenue	(34.1)	-	(34.1)
Total Revenue Change	(34.1)	-	(34.1)
Expenditure Changes:			
Inflation & Transfer	423.7	297.4	721.1
Growth	202.3	43.4	245.7
Total Expenditure Change	626.0	340.8	966.8
<b>Total Change, Net</b>	<b>591.9</b>	<b>340.8</b>	<b>932.7</b>
<b>Total Budget</b>	<b>8,891.6</b>	<b>9,232.4</b>	

### 2024 Changes

#### **Other Revenue Impacts:**

An increase of \$34.1 has been added to permit fees to account for a change in the permit fee structure.

#### **Growth:**

An increase of \$202.3 has been added to operational costs to support new TSASK regulatory compliance requirements, additional lease agreements with CN and CP, and the overall growth in the traffic network.

#### **Capital Contributions:**

A total of \$70.7 has been added to transfers to reserve to support Transportation capital projects.

#### **Other Significant Item(s):**

A total of \$129.5 inflationary increases has been added to support operations and maintenance of the traffic network. An amount of \$153.6 has been included for increased costs of collective agreements. A transfer of \$69.9 has been added to operational costs to move 1.0 FTE Clerk Steno 9 from capital to support the permitting revenues and additional operating functions.

### 2025 Changes

#### **Growth:**

An increase of \$43.4 has been added to operational costs for materials and supplies and computer equipment requirements due to growth in the traffic network.

**Capital Contributions:**

A total of \$60.5 has been added to transfers to reserve to support Transportation capital projects.

**Other Significant Item(s):**

A total of \$110.8 inflationary increase has been added to operational costs to support operations and maintenance of the traffic network. An increase of \$126.1 has been included for increased costs of collective agreements.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01504: Neigh.Traffic Review Perm Installation	300.0	300.0	375.0	350.0	350.0
P.01512: Neighbourhood Traffic Management	400.0	375.0	385.0	350.0	450.0
P.01522: Traffic Noise Attenuation	-	-	50.0	-	-
P.01556: System Upgrades/Replacements	50.0	50.0	150.0	50.0	150.0
P.02234: Walkway Management	100.0	50.0	50.0	50.0	50.0
P.02265: Transportation Equipment Acquisitions	20.0	60.0	70.0	74.0	75.0
P.02288: Transportation Safety	1,900.0	2,000.0	1,700.0	1,700.0	1,650.0
P.02289: Transportation Planning	200.0	200.0	225.0	225.0	225.0
P.02290: Traffic Control Systems	850.0	700.0	750.0	750.0	725.0
P.02409: Traffic Operations & Management	660.0	660.0	660.0	660.0	660.0
P.02468: Active Transportation Plan Implement	1,675.0	1,325.0	1,275.0	1,275.0	1,275.0
P.10095: Wayfinding	-	-	150.0	200.0	200.0
<b>Total</b>	<b>6,155.0</b>	<b>5,720.0</b>	<b>5,840.0</b>	<b>5,684.0</b>	<b>5,810.0</b>

The 2024-2025 Preliminary capital investments for Transportation Services included ten funded projects totaling \$6,155.0 in 2024 and \$5,720.0 in 2025. Four of these projects, totaling \$2,925.0 in 2024 and \$2,375.0 in 2025 involve capital rehabilitation or replacement of existing assets. There are six projects totaling \$3,230.0 in 2024 and \$3,345.0 in 2025, are geared toward improving traffic safety and traffic management.

## 2024-2025 Capital Budget by Funding Source



\$11,875

■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

# Transportation

City of Saskatoon



**Operating & Capital Budget**  
Preliminary 2024/2025

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 two 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 Goals
 <p><b>ECONOMIC DIVERSITY &amp; PROSPERITY</b></p> <hr/> <p><b>A thriving, diverse local economy</b></p>

## Priority Areas



### ***Downtown Development***

Our Downtown is proudly urban yet has a prairie heart. There is room to breathe, space to grow and everyone belongs.



### ***Economic Development***

Supporting economic development strategies that will position Saskatoon for success in a rapidly changing global economy is a priority for this Council.

## Strategic Goals



QUALITY  
OF LIFE

A warm,  
welcoming place

## Priority Areas



### ***Equitable and Accessible Services***

Civic services are aligned with public expectations and balanced with affordability. Due to the diverse make-up and needs of our city, it is essential that civic services are equitable and accessible to all.

Accessible civic service must consider geographical, financial, physical and cultural elements.



### ***Quality of Life and Public Safety***

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

Saskatoon is a city where residents have access to facilities, infrastructure and programs that promote active living.

Residents can enjoy the natural beauty and benefits of parks, trails and a river valley that brings people together.

## Strategic Goals





## SUSTAINABLE GROWTH

Ensuring smart & sustainable growth

### Priority Areas



#### *Regional Planning*

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



#### *Engaging Approach to Infill and Growth*

Balanced growth requires a combination of infill and greenfield development to respond to Saskatoon's current and future demographics and market preferences. Recognizing that growth and infill can disrupt life for existing residents and generate inherent tensions, City Council prioritizes predictable development processes while finding innovative ways to align neighbourhood desires with city-building goals.

## 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Residential Infill Development	Average of 25% Infill Development over the last 5 years	2016-2020 13.60%	2017-2021 13.30%	2018-2022 13.80%	Neutral	Needs Improvement
Number of New Attainable Housing Units	≥ 200 New Units Annually across Housing Continuum	151	120	117	Decline	Needs Improvement
Growth Rate Year-Over-Year in Building Permits	N/A	3,746	3,747	3,680	Neutral	N/A

## 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	<ul style="list-style-type: none"> <li>• Periodic reporting to City Council on current service levels and actual accomplishments</li> <li>• Stabilization reserves exist for some programs</li> <li>• Rates are periodically reviewed</li> <li>• Continue to develop and implement the ePermitting system</li> </ul>	<ul style="list-style-type: none"> <li>• Enhance the ability to engage in revenue and activity level forecasting</li> <li>• Ensure all new service level requests are fully costed for short-term and long-term budgeting</li> <li>• Utilize system data reporting features to allow more frequent assessment of actual financial performance vs. targets</li> </ul>	Moderate	Moderate
Failure to satisfy stakeholder expectations	<ul style="list-style-type: none"> <li>• ePermitting system advisory group includes external stakeholders</li> <li>• Regular and periodic stakeholder meetings</li> <li>• Periodic customer satisfaction surveys, including after each building permit is issued</li> <li>• Emphasis on public/ stakeholder education over enforcement</li> </ul>	<ul style="list-style-type: none"> <li>• Review and update stakeholder committee terms of reference as needed</li> <li>• Improve reporting transparency in areas where expectations can not be met</li> </ul>	Moderate	Moderate
Development occurs that is inconsistent with, or contrary to, approved long-term plans and policies	<ul style="list-style-type: none"> <li>• Approved Official Community Plan, Corridor Transformation Plan and other guidance documents</li> <li>• Periodic review of existing bylaws</li> <li>• Continue to implement and establish procedures for the Partnership for Growth (P4G) joint planning district</li> <li>• Continue to use public communications material and carry out engagement activities</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor legislative conditions and ensure additional amendments to P4G Bylaws and District are undertaken as required</li> </ul>	Low	Low

## 2024– 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Attainable Housing	-	-	-	-	-	-	-	-	-
Building & Plumbing Permits & Standards	(7,228.0)	(7,496.1)	(7,687.4)	(7,415.2)	272.2	(3.5%)	(7,510.4)	(95.2)	1.3%
Business Improvement Districts	-	-	-	-	-	-	-	-	-
Bylaw Compliance	(85.6)	(102.6)	(102.6)	(133.2)	(30.6)	29.8%	(139.7)	(6.5)	4.9%
Development Review	(892.8)	(1,275.8)	(1,313.8)	(1,439.1)	(125.3)	9.5%	(1,596.1)	(157.0)	10.9%
Licenses & Permits	(1,437.8)	(1,440.9)	(1,440.9)	(1,608.4)	(167.5)	11.6%	(1,657.2)	(48.8)	3.0%
Long Range Planning	-	(0.9)	(0.9)	(0.9)	-	-	(0.9)	-	-
Neighbourhood Planning	-	-	-	-	-	-	-	-	-
Planning Project Services	-	-	-	-	-	-	-	-	-
Regional Planning	-	-	-	-	-	-	-	-	-
Research & Mapping	(2.3)	(27.3)	(27.3)	(27.3)	-	0.0%	(27.3)	-	-
Urban Design	-	(2.4)	(2.4)	-	2.4	(100.0%)	-	-	-
<b>Total Revenues</b>	<b>(9,646.4)</b>	<b>(10,346.0)</b>	<b>(10,575.3)</b>	<b>(10,624.1)</b>	<b>(48.8)</b>	<b>0.5%</b>	<b>(10,931.6)</b>	<b>(307.5)</b>	<b>2.9%</b>
<b>Gross Expenses</b>									
Attainable Housing	543.8	543.8	644.0	640.0	(4.0)	(0.6%)	641.4	1.4	0.2%
Building & Plumbing Permits & Standards	7,228.0	7,496.1	7,687.4	7,415.2	(272.2)	(3.5%)	7,510.4	95.2	1.3%
Business Improvement Districts	325.0	325.0	331.5	341.5	10.0	3.0%	350.1	8.6	2.5%
Bylaw Compliance	854.5	830.4	830.9	893.1	62.2	7.5%	913.2	20.1	2.3%
Development Review	1,819.4	2,036.5	2,075.0	2,218.6	143.6	6.9%	2,392.9	174.3	7.9%
Licenses & Permits	1,437.8	1,440.9	1,440.9	1,608.4	167.5	11.6%	1,657.2	48.8	3.0%
Long Range Planning	338.9	415.5	415.9	477.5	61.6	14.8%	488.7	11.2	2.3%
Neighbourhood Planning	1,130.1	1,322.0	1,332.0	852.4	(479.6)	(36.0%)	871.1	18.7	2.2%
Planning Project Services	538.9	690.4	685.2	630.8	(54.4)	(7.9%)	653.4	22.6	3.6%
Regional Planning	632.2	718.6	713.3	747.4	34.1	4.8%	762.1	14.7	2.0%
Research & Mapping	447.5	541.5	542.0	561.0	19.0	3.5%	577.4	16.4	2.9%
Urban Design	1,154.1	1,551.4	1,710.0	2,239.8	529.8	31.0%	2,276.9	37.1	1.7%
<b>Total Gross Expenses</b>	<b>16,450.3</b>	<b>17,912.1</b>	<b>18,408.1</b>	<b>18,625.7</b>	<b>217.6</b>	<b>1.2%</b>	<b>19,094.8</b>	<b>469.1</b>	<b>2.5%</b>
<b>Tax Support</b>	<b>6,803.9</b>	<b>7,566.1</b>	<b>7,832.8</b>	<b>8,001.6</b>	<b>168.8</b>	<b>2.2%</b>	<b>8,163.2</b>	<b>161.6</b>	<b>2.0%</b>

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	135.75	140.30	4.55	140.30	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	7,832.8	8,001.6	
Revenue Changes:			
Revenue	(48.8)	(307.5)	(356.3)
<b>Total Revenue Change</b>	<b>(48.8)</b>	<b>(307.5)</b>	<b>(356.3)</b>
Expenditure Changes:			
Inflation & Transfer	29.1	382.2	411.3
Growth	188.5	86.9	275.4
Service Level Changes	-	-	-
<b>Total Expenditure Change</b>	<b>217.6</b>	<b>469.1</b>	<b>686.7</b>
<b>Total Budget</b>	<b>8,001.6</b>	<b>8,163.2</b>	

## Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
Attainable Housing	115.0	225.0	-	-	-
Neighbourhood Planning	250.0	50.0	50.0	50.0	50.0
Planning Project Services	-	300.0	-	-	-
Regional Planning	50.0	-	-	-	-
<b>Total</b>	<b>415.0</b>	<b>575.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>

## Financing for Capital Investments

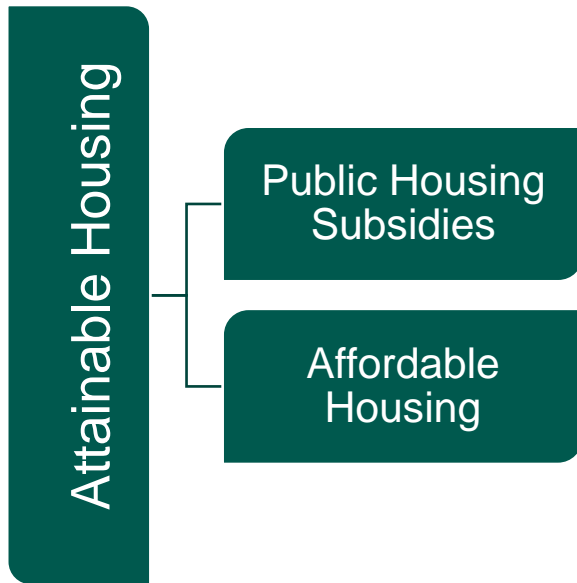
Funding Source	2024	2025	2026	2027	2028
Operating Fund Contribution	50.0	50.0	50.0	50.0	50.0
Unfunded	365.0	525.0	-	-	-
<b>Total</b>	<b>415.0</b>	<b>575.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>

## Operating Budget Impacts of Capital Projects

	2024	2025	2026	2027	2028
Urban Design	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 Innovative Housing Incentives Policy and subject to annual funding approvals by City Council.

A new Housing Strategy is currently being developed for the City of Saskatoon to guide future activities, investments, and programs.

### Summary of Operating Changes

Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Wages and Benefits	210.4	246.6	246.8	255.2	8.4	3.4%	261.6	6.4	2.5%
Contracted and General Services	3.4	7.3	7.3	8.0	0.7	9.6%	8.0	-	-
Heating, Lighting, Power, Water and Telephone	0.6	0.8	0.8	0.8	-	-	0.8	-	-
Material, Goods and Supplies	-	0.7	0.7	-	(0.7)	(100.0%)	-	-	-
Donations, Grants and Subsidies	17.2	90.0	90.0	90.0	-	-	90.0	-	-
Transfers to Reserves	278.2	164.4	264.4	252.0	(12.4)	(4.7%)	247.0	(5.0)	(2.0%)
Contributions to Capital	34.0	34.0	34.0	34.0	-	-	34.0	-	-
<b>Total Gross Expenditure</b>	<b>543.8</b>	<b>543.8</b>	<b>644.0</b>	<b>640.0</b>	<b>(4.0)</b>	<b>(0.6%)</b>	<b>641.4</b>	<b>1.4</b>	<b>0.2%</b>
<b>Tax Support</b>	<b>543.8</b>	<b>543.8</b>	<b>644.0</b>	<b>640.0</b>	<b>(4.0)</b>	<b>(0.6%)</b>	<b>641.4</b>	<b>1.4</b>	<b>0.2%</b>

**2022 Actual Results:**

In 2022, Attainable Housing had no overall variance from budget as the policy stipulates that any favourable variance shall be transferred to the Affordable Housing Reserve. The favourable variance in expenditures, due to a staff vacancy and lower than budgeted share of loss from the Public Housing Subsidies program, resulted in a \$113.8 increase in the transfer to the Affordable Housing Reserve.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	2.33	2.33	-	2.33	-

**2024 – 2025 Financial Plan Changes**

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	644.0	640.0	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(4.0)	1.4	(2.6)
Total Expenditure Change	(4.0)	1.4	(2.6)
<b>Total Change, Net</b>	<b>(4.0)</b>	<b>1.4</b>	<b>(2.6)</b>
<b>Total Budget</b>	<b>640.0</b>	<b>641.4</b>	

**2024 Changes:**

There are no significant operating changes in Attainable Housing in 2024.

**2025 Changes:**

There are no significant operating changes in Attainable Housing in 2025.

## Summary of Capital Investments

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10068: Housing Strategy	115.0	225.0	-	-	-
<b>Total</b>	<b>115.0</b>	<b>225.0</b>	<b>-</b>	<b>-</b>	<b>-</b>

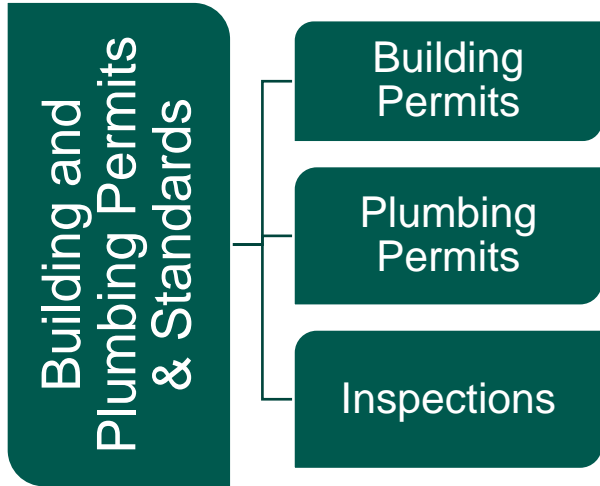
P.10068: Housing Strategy Implementation is an unfunded project, contingent on the allocation of Reserve for Capital Expenditures funding through the 2024/2025 Business Plan and Budget process in order to proceed. The request includes \$115.0 in 2024 for one temporary FTE and \$225.0 in 2025 for two temporary FTEs required for the implementation of the Housing Strategy.

## Operating Budget Impacts of 2024/2025 Capital Projects

Annual operating costs associated with P.10068: Housing Strategy Implementation include the continuation of the temporary FTEs in the long term, with the final number to be determined based on City Council approval of the implementation of the Housing Strategy.

## 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, when in a favorable year, contributes to the Plan Review and Inspection Stabilization Reserve. Conversely, this reserve stabilizes 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		
		2023	2024	2025
Building and Development Permits	Residential Applications	One Unit Dwelling within 5 days, 10 days during peak periods		
		Two unit dwellings and secondary suites within 7 days, 12 days during peak periods		
	Commercial Applications	1 to 5 weeks, 2 to 6 weeks during peak periods		
Building Inspections	Residential Building Inspections	Next day inspections		



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	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
	Building Drawing Requests	Same day service

## Summary of Operating Changes

### Summary of 2024 –2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(7,129.1)	(7,459.9)	(7,651.2)	(7,369.9)	281.3	(3.7%)	(7,465.1)	(95.2)	1.3%
User Fees	(99.0)	(36.2)	(36.2)	(45.3)	(9.1)	25.1%	(45.3)	-	-
<b>Total Revenues</b>	<b>(7,228.0)</b>	<b>(7,496.1)</b>	<b>(7,687.4)</b>	<b>(7,415.2)</b>	<b>272.2</b>	<b>(3.5%)</b>	<b>(7,510.4)</b>	<b>(95.2)</b>	<b>1.3%</b>
<b>Gross Expenses</b>									
Wages and Benefits	5,592.5	5,753.1	5,757.3	5,988.4	231.1	4.0%	6,131.5	143.1	2.4%
Contracted and General Services	1,275.2	1,493.9	1,435.4	1,409.8	(25.6)	(1.8%)	1,433.1	23.3	1.7%
Heating, Lighting, Power, Water and Telephone	41.3	39.9	39.9	40.2	0.3	0.7%	40.2	-	-
Material, Goods and Supplies	71.8	89.0	89.0	107.1	18.1	20.3%	107.1	-	-
Cost Recoveries	(80.2)	(80.2)	(80.3)	-	80.3	(100.0%)	-	-	-
Transfers to Reserves	327.4	200.4	446.1	(130.3)	(576.4)	(129.2%)	(201.5)	(71.2)	54.6%
<b>Total Gross Expenditure</b>	<b>7,228.0</b>	<b>7,496.1</b>	<b>7,687.4</b>	<b>7,415.2</b>	<b>(272.2)</b>	<b>(3.5%)</b>	<b>7,510.4</b>	<b>95.2</b>	<b>1.3%</b>
<b>Tax Support</b>	-	-	-	-	-	-	-	-	-

### 2022 Actual Results:

In 2022, Building and Plumbing Permits & Standards had no overall variance from budget as this program is fully cost recovered. Revenues from building and plumbing permits were \$268.0 or 3.5% lower than budget. This was offset by staff and operational savings of \$395.0, which was balanced by a \$127.0 increase in the transfer to the Plan Review and Inspection Services Stabilization Reserve.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	58.00	58.00	-	58.00	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	272.2	(95.2)	177.0
Total Revenue Change	272.2	(95.2)	177.0
Expenditure Changes:			
Inflation & Transfer	(272.2)	95.2	(177.0)
Total Expenditure Change	(272.2)	95.2	(177.0)
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	-

### 2024 Changes

#### Revenue:

Revenue decreases of \$272.2 represent proposed rate increases to commercial and residential building permits of \$165.7 and plumbing permits of \$114.4, offset by decreases in volume of commercial and residential building permits of \$361.1 and plumbing permits of \$191.2.

#### Other Significant Items:

Cost Recovery has decreased by \$80.3 as clerical and customer service support is no longer provided by Building Standards staff to other departments, due to a realignment of staff duties.

Internal rent paid for the use of office space has decreased by \$47.3 as the office space needs of the Building Standards Department has decreased, with all applicable staff now accommodated in City Hall.

Inflationary increases of \$63.6 have been included for car allowance, office expenses, bank fees, administrative support, and systems licensing.

An amount of \$207.6 has been included for increased costs of collective agreements.

In accordance with the reserve policy, the transfer from the stabilization reserve increased by \$576.4, resulting in a \$130.3 draw from the reserve.

### 2025 Changes

#### Revenue:

Revenue increases of \$95.2 represent proposed rate increases to commercial and residential building permits of \$68.2 and plumbing permits of \$28.6, along with a volume decrease in residential building permits of \$25.4 and an increase in plumbing permit volumes of \$23.8.

**Other Significant Items:**

Inflationary increases of \$23.3 have been included for administrative support and systems licensing.

An amount of \$143.1 has been included for increased costs of collective agreements.

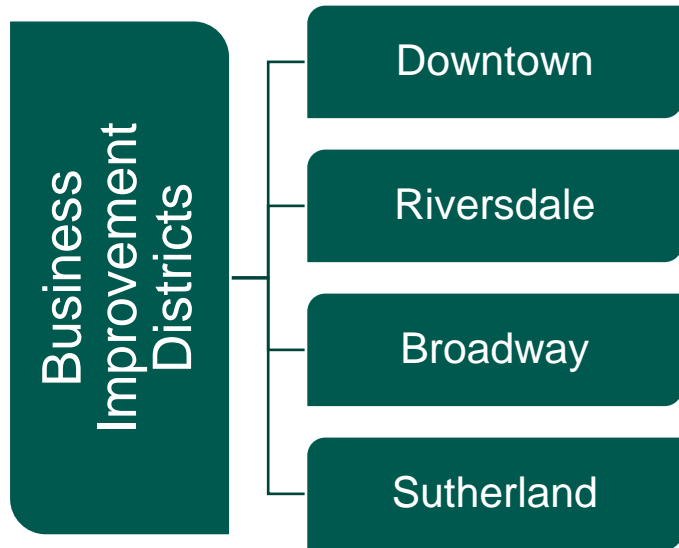
In accordance with the reserve policy, the transfer from the stabilization reserve increased by \$71.2, resulting in a \$201.5 draw from the reserve.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Donations, Grants and Subsidies	325.0	325.0	331.5	341.5	10.0	3.0%	350.1	8.6	2.5%
<b>Total Gross Expenditure</b>	<b>325.0</b>	<b>325.0</b>	<b>331.5</b>	<b>341.5</b>	<b>10.0</b>	<b>3.0%</b>	<b>350.1</b>	<b>8.6</b>	<b>2.5%</b>
<b>Tax Support</b>	<b>325.0</b>	<b>325.0</b>	<b>331.5</b>	<b>341.5</b>	<b>10.0</b>	<b>3.0%</b>	<b>350.1</b>	<b>8.6</b>	<b>2.5%</b>

**2022 Actual Results:**

In 2022, Business Improvement Districts had no variance from budget.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	331.5	341.5	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	10.0	8.6	18.6
Total Expenditure Change	10.0	8.6	18.6
<b>Total Change, Net</b>	<b>10.0</b>	<b>8.6</b>	<b>18.6</b>
<b>Total Budget</b>	<b>341.5</b>	<b>350.1</b>	

#### 2024 Changes

##### Other Significant Item:

The BID operating grants increased by \$10.0 based on the increase in the Consumer Price Index, in compliance with the approved parking revenue distribution formula.

#### 2025 Changes

##### Other Significant Item:

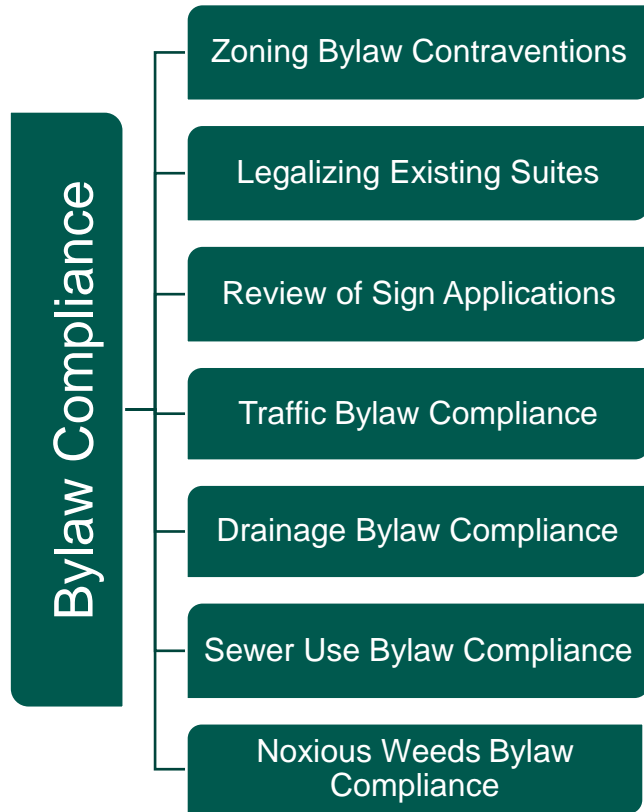
The BID operating grants increased by \$8.6 based on the increase in the Consumer Price Index, in compliance with the approved parking revenue distribution formula.

## 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		
		2023	2024	2025
Sign Permit Review	Standard	15 - 20 days		
	Billboard	20 - 25 days		
Complaint Response	All	90% within 2 business days		
Inspections	Sewer Use	95% of businesses are inspected for compliance with the sewer use bylaw		
	Development Permits	95% completion based on site checks in accordance with site/landscaping plans		
	Vegetation Management	All complaints are followed up on; most complaints are addressed within one week. During the peak season, investigation time ranges from 1-10 days.		

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(65.5)	(146.4)	(78.6)	(113.8)	(35.2)	44.8%	(120.3)	(6.5)	5.7%
User Fees	(20.1)	43.8	(24.0)	(19.4)	4.6	(19.2%)	(19.4)	-	-
<b>Total Revenues</b>	<b>(85.6)</b>	<b>(102.6)</b>	<b>(102.6)</b>	<b>(133.2)</b>	<b>(30.6)</b>	<b>29.8%</b>	<b>(139.7)</b>	<b>(6.5)</b>	<b>4.9%</b>
<b>Gross Expenses</b>									
Wages and Benefits	1,280.6	1,279.6	1,280.5	1,378.7	98.2	7.7%	1,411.1	32.4	2.4%
Contracted and General Services	99.5	54.2	54.2	28.5	(25.7)	(47.4%)	28.5	-	-
Heating, Lighting, Power, Water and Telephone	7.1	9.3	9.3	9.3	-	-	9.3	-	-
Material, Goods and Supplies	7.9	15.4	15.4	15.4	-	-	15.4	-	-
Cost Recoveries	(540.6)	(528.1)	(528.5)	(538.8)	(10.3)	1.9%	(551.1)	(12.3)	2.3%
<b>Total Gross Expenditure</b>	<b>854.5</b>	<b>830.4</b>	<b>830.9</b>	<b>893.1</b>	<b>62.2</b>	<b>7.5%</b>	<b>913.2</b>	<b>20.1</b>	<b>2.3%</b>
<b>Tax Support</b>	<b>769.0</b>	<b>727.8</b>	<b>728.3</b>	<b>759.9</b>	<b>31.6</b>	<b>4.3%</b>	<b>773.5</b>	<b>13.6</b>	<b>1.8%</b>

### 2022 Actual Results:

In 2022, Bylaw Compliance had a \$41.2 unfavourable variance from budget. Revenues were \$19.5 below budget due to fewer sign applications and occupancy permits. Expenditures were \$21.7 higher than budget due to increased inspector staffing required during periods of heavy snowfall.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalent</b>	13.00	13.85	0.85	13.85	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	728.3	759.9	
Revenue Changes:			
Revenue	(30.6)	(6.5)	(37.1)
Total Revenue Change	(30.6)	(6.5)	(37.1)
Expenditure Changes:			
Inflation & Transfer	41.1	20.1	61.2
Growth	21.1	-	21.1
Total Expenditure Change	62.2	20.1	82.3
<b>Total Change, Net</b>	<b>31.6</b>	<b>13.6</b>	<b>45.2</b>
<b>Total Budget</b>	<b>759.9</b>	<b>773.5</b>	

### 2024 Changes

#### Revenue:

Revenue increases of \$30.6 have been included. This change is comprised on an increase in occupancy permits of \$17.5, sewer use permits of \$3.9, sign permit rate increases of \$17.2, partially offset by a decrease in the number of sign permits of \$8.0.

#### Growth:

Included is a Clerk Steno 9 position (\$21.1; 0.30 FTE), is required to perform clerical services for the section along with customer services duties. This position will perform the duties previously provided by the Building Standards Department’s clerical section.

#### Other Significant Items:

A seasonal Weed Inspector position (\$40.5; 0.55 FTE) has been transferred from Urban Biological Services to consolidate bylaw inspection services.

The cross charge for clerical services has been reduced by \$25.7. The cross charge was from Building Standards Department and was removed as clerical services are no longer provided.

Cross charges to the Wastewater and Storm Water Utilities have increased by \$10.3 to fully fund the Environmental and Infrastructure Compliance program.

An amount of \$36.6 has been included for increased costs of collective agreements.



## 2025 Changes

### Revenue:

Portable sign revenue is anticipated to increase by \$6.5 due to a rate increase.

### Other Significant Items:

Cross charges to the Wastewater and Storm Water Utilities have increased by \$12.3 to fully fund the Environmental and Infrastructure Compliance program.

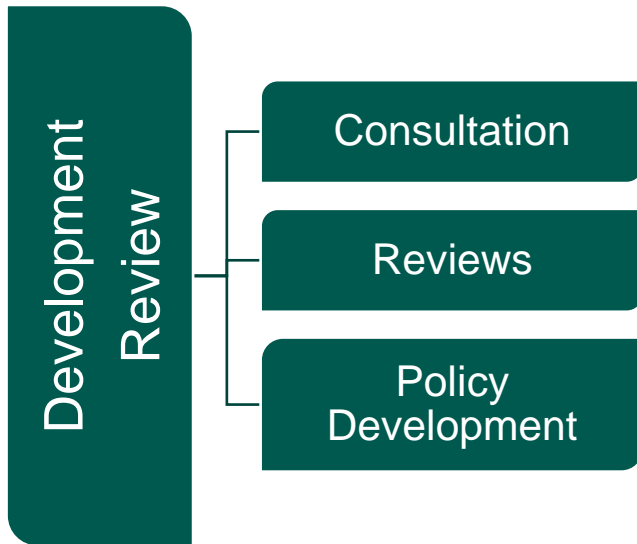
An amount of \$32.4 has been included for increased costs of collective agreements.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(528.4)	(625.1)	(645.3)	(641.6)	3.7	(0.6%)	(726.3)	(84.7)	13.2%
User Fees	(364.4)	(650.7)	(668.5)	(797.5)	(129.0)	19.3%	(869.8)	(72.3)	9.1%
<b>Total Revenues</b>	<b>(892.8)</b>	<b>(1,275.8)</b>	<b>(1,313.8)</b>	<b>(1,439.1)</b>	<b>(125.3)</b>	<b>9.5%</b>	<b>(1,596.1)</b>	<b>(157.0)</b>	<b>10.9%</b>
<b>Gross Expenses</b>									
Wages and Benefits	1,528.2	1,712.1	1,713.3	1,843.0	129.7	7.6%	1,888.2	45.2	2.5%
Contracted and General Services	312.8	345.1	346.2	312.0	(34.2)	(9.9%)	316.0	4.0	1.3%
Heating, Lighting, Power, Water and Telephone	2.7	4.9	4.9	4.9	-	-	4.9	-	-
Material, Goods and Supplies	10.4	6.0	6.0	6.0	-	-	6.0	-	-
Cost Recoveries	(110.3)	(121.0)	(60.6)	(91.8)	(31.2)	51.5%	(93.2)	(1.4)	1.5%
Transfers to Reserves	(3.0)	10.8	(13.4)	65.9	79.3	(592.2%)	192.4	126.5	192.0%
Finance Charges	78.6	78.6	78.6	78.6	-	-	78.6	-	-
<b>Total Gross Expenditure</b>	<b>1,819.4</b>	<b>2,036.5</b>	<b>2,075.0</b>	<b>2,218.6</b>	<b>143.6</b>	<b>6.9%</b>	<b>2,392.9</b>	<b>174.3</b>	<b>7.9%</b>
<b>Tax Support</b>	<b>926.6</b>	<b>760.7</b>	<b>761.2</b>	<b>779.5</b>	<b>18.3</b>	<b>2.4%</b>	<b>796.8</b>	<b>17.3</b>	<b>2.2%</b>

**2022 Actual Results:**

In 2022, Development Review had a \$165.9 unfavourable variance from budget. Revenues from permits, subdivision and discretionary use and zoning applications were \$383.0 or 30% lower than budget. Expenditures were \$203.4 below budget, primarily due to staffing vacancies. As expenditures exceeded revenues, the \$13.7 budgeted transfer to the Development Review Program Stabilization Reserve did not take place.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	16.00	17.00	1.00	17.00	-

**2024 – 2025 Financial Plan Changes**

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	761.2	779.5	
Revenue Changes:			
Revenue	(125.3)	(157.0)	(282.3)
Total Revenue Change	(125.3)	(157.0)	(282.3)
Expenditure Changes:			
Inflation & Transfer	77.5	174.3	251.8
Growth	66.1	-	66.1
Total Expenditure Change	143.6	174.3	317.9
<b>Total Change, Net</b>	<b>18.3</b>	<b>17.3</b>	<b>35.6</b>
<b>Total Budget</b>	<b>779.5</b>	<b>796.8</b>	

**2024 Changes**

**Revenue:**

Revenue increases of \$125.3 are comprised or proposed development permit rate increases of \$216.1, partially offset by a reduction in the budgeted number of permits of \$90.8.

**Growth:**

Included is a Clerk Steno 8 position (\$66.1; 1.0 FTE), required to perform records management functions, including document scanning, storage, and retrieval for the department. A portion of this work was previously performed by the Building Standards Department’s clerical section. This position is funded through a reduced cross charge and Development Permit revenues.

**Other Significant Items:**

The cross charge for clerical services has been reduced by \$38.5. The cross charge was from Building Standards Department and was removed as clerical services are no longer provide by Building Standards.

Cost recovery has increased by \$28.5 for advertising costs that will be charged back to applicants.

An amount of \$63.6 has been included for increased costs of collective agreements. The transfer to the Development Review Program Stabilization Reserve is budgeted to increase by \$79.5, resulting in a total contribution of \$69.0.

## **2025 Changes**

### **Revenue:**

Revenue increases of \$157.0 are comprised of proposed development permit rate increases of \$35.3 and an increase in the number of permits issued of \$121.7.

### **Other Significant Items:**

An amount of \$45.2 has been included for increased costs of collective agreements.

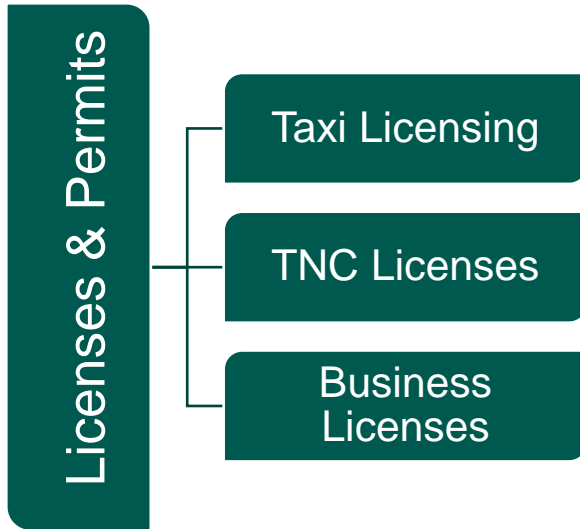
The transfer to the Development Review Program Stabilization Reserve is budgeted to increase by \$126.7, resulting in a total contribution of \$195.7.

## **Summary of Capital Investments**

There are no capital investments for Development Review.

## 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		
		2023	2024	2025
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 vendors, 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(247.6)	(245.0)	(245.0)	(359.9)	(114.9)	46.9%	(382.9)	(23.0)	6.4%
User Fees	(1,190.2)	(1,195.9)	(1,195.9)	(1,248.5)	(52.6)	4.4%	(1,274.3)	(25.8)	2.1%
<b>Total Revenues</b>	<b>(1,437.8)</b>	<b>(1,440.9)</b>	<b>(1,440.9)</b>	<b>(1,608.4)</b>	<b>(167.5)</b>	<b>11.6%</b>	<b>(1,657.2)</b>	<b>(48.8)</b>	<b>3.0%</b>
<b>Gross Expenses</b>									
Other Expenses	0.8	-	-	-	-	-	-	-	-
Wages and Benefits	931.8	1,012.1	1,012.8	1,180.7	167.9	16.6%	1,210.1	29.4	2.5%
Contracted and General Services	333.4	365.3	366.5	343.5	(23.0)	(6.3%)	350.3	6.8	2.0%
Heating, Lighting, Power, Water and Telephone	3.1	4.1	4.1	3.9	(0.2)	(4.8%)	3.9	-	-
Material, Goods and Supplies	17.5	12.3	12.3	20.1	7.8	63.5%	20.1	-	-
Transfers to Reserves	151.2	47.1	45.2	60.2	15.0	33.2%	72.8	12.6	20.9%
<b>Total Gross Expenditure</b>	<b>1,437.8</b>	<b>1,440.9</b>	<b>1,440.9</b>	<b>1,608.4</b>	<b>167.5</b>	<b>11.6%</b>	<b>1,657.2</b>	<b>48.8</b>	<b>3.0%</b>
<b>Tax Support</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 2022 Actual Results:

In 2022, Licenses & Permits had no overall variance from budget as this program is fully cost recovered. Business License revenue was \$50.5 below budget whereas TNC and Taxi revenue was \$47.4 above budget due to a higher number of trips. Expenditures were \$107.2 below budget primarily due to staff vacancies and savings in discretionary expenditures, including training and travel. The net impact was balanced through an increased contribution of \$104.1 to the stabilization reserves.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	10.60	12.30	1.70	12.30	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(167.5)	(48.8)	(216.3)
Total Revenue Change	(167.5)	(48.8)	(216.3)
Expenditure Changes:			
Inflation & Transfer	28.9	48.8	77.7
Growth	138.6	-	138.6
Total Expenditure Change	167.5	48.8	216.3
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	

### 2024 Changes

#### Revenue:

Revenue increases of \$167.5 have been included. This change is comprised on an increase in Business License rates of \$120.8, partially offset by a decrease in the number of Business Licenses issued of \$28.2; an increase in Taxi License rates of \$13.0, partially offset by a decrease in the number of Taxi Licenses issued of \$11.6; and increases in Transportation Network trips of \$80.0 and accessibility levy of \$33.5, partially offset by a \$40.0 decrease in the number of TNC licenses issued.

#### Growth:

Included is a Clerk Steno 9 position (\$48.8; 0.70 FTE), required to perform clerical services for the section along with customer services duties. This position will perform some of the duties previously provide by the Building Standards Department’s clerical section.

An increase of \$89.8 (1.0 FTE) for a Bylaw Inspector 15 required to inspect sites and businesses to determine compliance with business license, zoning, and vehicles for hire bylaws. This position assists in improving timeframes associated with responding to complaints and bylaw investigations.

#### Other Significant Items:

The cross charge for clerical services has been reduced by \$16.1. The cross charge was from Building Standards Department and was removed as clerical services are no longer provided.

Overall, other operating expenditures have decreased by \$4.0 through a realignment of expenditures based on actuals. An example of savings is a reduction in car allowance due to a change in business practices.

An amount of \$34.0 has been included for increased costs of collective agreements.

In accordance with reserve policy, the transfer from the Business Licensing Stabilization Reserve has decreased by \$41.1, resulting in a draw of \$14.6; the transfer to the Vehicles for Hire Stabilization Reserve, related to the taxi and TNC operation, decreased by \$59.6, resulting in an \$11.8 contribution to the reserve. The transfer related to the Accessibility Levy increased by \$33.5, due to an increase in the number of TNC trips, resulting in a total contribution of \$63.0.

## **2025 Changes**

### **Revenue:**

Revenue increases of \$48.8 are comprised of an increase in the number of business licenses issued of \$25.8 and taxi license rate increases of \$23.0.

### **Other Significant Items:**

Inflationary increases of \$6.8 have been included, primarily for administrative support.

An amount of \$29.4 has been included for increased costs of collective agreements.

In accordance with reserve policy, the transfer from the Business Licensing Stabilization Reserve has increased by \$3.3, resulting in a draw of \$17.9; the transfer to the Vehicles for Hire Stabilization Reserve, related to the taxi and TNC operation, increased by \$15.9, resulting in an \$27.7 contribution to the reserve. The transfer related to the Accessibility Levy remains at \$63.0.

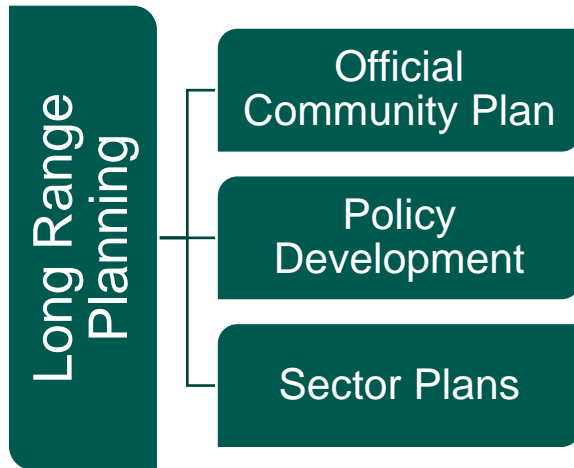
## **Summary of Capital Investments**

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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	-	(0.9)	(0.9)	(0.9)	-	-	(0.9)	-	-
<b>Total Revenues</b>	-	<b>(0.9)</b>	<b>(0.9)</b>	<b>(0.9)</b>	-	-	<b>(0.9)</b>	-	-
<b>Gross Expenses</b>									
Wages and Benefits	568.0	598.3	598.7	619.9	21.2	3.5%	635.4	15.5	2.5%
Contracted and General Services	15.1	33.5	33.5	32.2	(1.3)	(3.9%)	32.2	-	-
Heating, Lighting, Power, Water and Telephone	1.2	1.9	1.9	1.9	-	0.2%	1.9	-	-
Material, Goods and Supplies	2.7	3.6	3.6	4.9	1.3	36.4%	4.9	-	-
Cost Recoveries	(42.3)	(5.3)	(5.3)	(5.3)	-	-	(5.3)	-	-
Transfers to Reserves	(205.8)	(216.5)	(216.5)	(176.1)	40.4	(18.7%)	(180.4)	(4.3)	2.4%
<b>Total Gross Expenditure</b>	<b>338.9</b>	<b>415.5</b>	<b>415.9</b>	<b>477.5</b>	<b>61.6</b>	<b>14.8%</b>	<b>488.7</b>	<b>11.2</b>	<b>2.3%</b>
<b>Tax Support</b>	<b>338.9</b>	<b>414.6</b>	<b>415.0</b>	<b>476.6</b>	<b>61.6</b>	<b>14.8%</b>	<b>487.8</b>	<b>11.2</b>	<b>2.3%</b>

#### 2022 Actual Results:

In 2022, Long Range Planning had a \$75.7 favourable variance from budget, primarily due to temporary staff vacancies and additional cost recovery funding.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	5.00	5.00	-	5.00	-

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	415.0	476.6	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	61.6	11.2	72.8
Total Expenditure Change	61.6	11.2	72.8
<b>Total Change, Net</b>	<b>61.6</b>	<b>11.2</b>	<b>72.8</b>
<b>Total Budget</b>	<b>476.6</b>	<b>487.8</b>	

#### 2024 Changes

##### Other Significant Items:

The transfer from the Planning Levy has been reduced by \$47.0 to fully remove the Manager position from the levy. This will further align levy supported positions with the purpose of the levy.

An amount of \$21.2 has been included for increased costs of collective agreements. This is partially offset by a \$6.6 transfer from the Planning Levy which partially funds positions.

#### 2025 Changes

##### Other Significant Items:

An amount of \$15.5 has been included for increased costs of collective agreements. This is partially offset by a \$4.3 transfer from the Planning Levy which partially funds positions.

## Summary of Capital Investments

There are no capital investments for Long Range Planning.

## Neighbourhood Planning

### Overview



## Summary of Operating Changes

Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Wages and Benefits	554.7	731.8	732.3	755.9	23.6	3.2%	774.6	18.7	2.5%
Contracted and General Services	526.3	538.9	548.4	45.2	(503.2)	(91.8%)	45.2	-	-
Heating, Lighting, Power, Water and Telephone	4.4	2.8	2.8	2.8	-	-	2.8	-	-
Material, Goods and Supplies	9.0	8.5	8.5	8.5	-	-	8.5	-	-
Cost Recoveries	(14.3)	(10.0)	(10.0)	(10.0)	-	-	(10.0)	-	-
Contributions to Capital	50.0	50.0	50.0	50.0	-	-	50.0	-	-
<b>Total Gross Expenditure</b>	<b>1,130.1</b>	<b>1,322.0</b>	<b>1,332.0</b>	<b>852.4</b>	<b>(479.6)</b>	<b>(36.0%)</b>	<b>871.1</b>	<b>18.7</b>	<b>2.2%</b>
<b>Tax Support</b>	<b>1,130.1</b>	<b>1,322.0</b>	<b>1,332.0</b>	<b>852.4</b>	<b>(479.6)</b>	<b>(36.0%)</b>	<b>871.1</b>	<b>18.7</b>	<b>2.2%</b>

**2022 Actual Results:**

In 2022, Neighbourhood Planning had a \$191.9 favourable variance from budget, primarily due to temporary staff vacancies, and reduced office, training, and travel expenditures.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	6.82	6.82	-	6.82	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	1,332.0	852.4	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(479.6)	18.7	(460.9)
Total Expenditure Change	(479.6)	18.7	(460.9)
<b>Total Change, Net</b>	<b>(479.6)</b>	<b>18.7</b>	<b>(460.9)</b>
<b>Total Budget</b>	<b>852.4</b>	<b>871.1</b>	

**2024 Changes**

**Other Significant Items:**

The Community Support Officer Program has been transferred to the new Community Risk Reduction service line under Saskatoon Fire, resulting in a \$503.2 reduction in operating expenditures under Neighbourhood Planning.

An amount of \$23.6 has been included for increased costs of collective agreements.

**2025 Changes**

**Other Significant Item:**

An amount of \$18.7 has been included for increased costs of collective agreements.

## Summary of Capital Investments

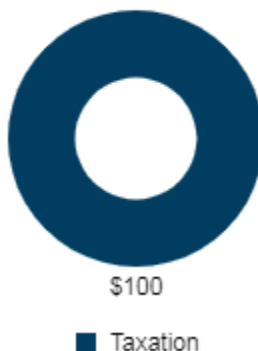
Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02034: Lap Implementation	50.0	50.0	50.0	50.0	50.0
<b>Total</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10067: West Industrial Concept Plan	200.0	-	-	-	-
<b>Total</b>	<b>200.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

P.02034 LAP Implementation capital project is funded through a transfer of operating funds. This project provides for the implementation of various recommendations included in the approved LAP reports.

P.10067: West Industrial Concept Plan Expanded Scope is an unfunded project that is contingent on an allocation of the Reserve for Capital Expenditures funding through the 2024/2025 Business Plan and Budget process in order to proceed. The request includes \$200.0 in 2024 to conduct the review of the existing West Industrial Concept Plan and long-term redevelopment objectives for the area to provide an update to land use, transportation networks and servicing details.

### 2024-2025 Capital Budget by Funding Source

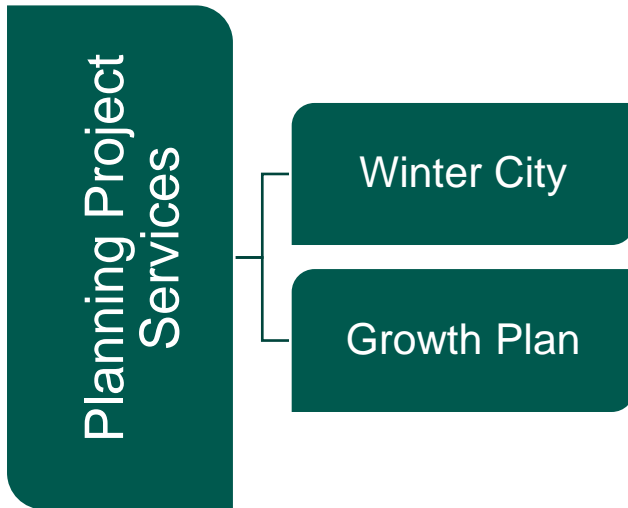


### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## Planning Project Services

### Overview



The Planning Project Services service line manages planning and design of major land use planning and development projects. 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

#### 2024 – 2025 Financial Plan Changes

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Other Expenses	0.4	-	-	-	-	-	-	-	-
Wages and Benefits	531.3	762.6	763.1	922.2	159.1	20.8%	944.8	22.6	2.5%
Contracted and General Services	13.1	197.6	197.6	159.9	(37.7)	(19.1%)	159.9	-	-
Heating, Lighting, Power, Water and Telephone	0.6	1.0	1.0	1.0	-	(0.4%)	1.0	-	-
Material, Goods and Supplies	6.9	12.6	12.6	12.8	0.2	1.6%	12.8	-	-
Cost Recoveries	(13.4)	(283.4)	(289.1)	(465.1)	(176.0)	60.9%	(465.1)	-	-
<b>Total Gross Expenditure</b>	<b>538.9</b>	<b>690.4</b>	<b>685.2</b>	<b>630.8</b>	<b>(54.4)</b>	<b>(7.9%)</b>	<b>653.4</b>	<b>22.6</b>	<b>3.6%</b>
<b>Tax Support</b>	<b>538.9</b>	<b>690.4</b>	<b>685.2</b>	<b>630.8</b>	<b>(54.4)</b>	<b>(7.9%)</b>	<b>653.4</b>	<b>22.6</b>	<b>3.6%</b>

#### 2022 Actual Results:

In 2022, Planning Project Services had a \$151.5 favourable variance from budget primarily due to minimal use of special services budget which is in place to fund consulting services or work done by other departments.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	7.00	8.00	1.00	8.00	-

### Summary of 2024 – 2025 Financial Plan by Category

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	685.2	630.8	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(14.4)	22.6	8.2
Growth	(40.0)	-	(40.0)
Total Expenditure Change	(54.4)	22.6	(31.8)
<b>Total Change, Net</b>	<b>(54.4)</b>	<b>22.6</b>	<b>(31.8)</b>
<b>Total Budget</b>	<b>630.8</b>	<b>653.4</b>	

#### 2024 Changes

##### **Growth:**

Included is a Senior Planner 2 position (\$112.3;1.0 FTE), required to ensure there are sufficient staffing resources to complete the project workload. This position is fully funded through charges to capital projects.

The Corridor Planning special services budget has been reduced by \$40.0 as the policy, design standards, infrastructure requirements and approach to implementation of new Corridor Plans are not yet fully developed.

##### **Other Significant Items:**

Cost Recovery is increasing by \$63.7 to reflect an increase in staffing and other expenditures that are recovered from capital projects.

An amount of \$48.8 has been included for increased costs of collective agreements.

#### 2025 Changes

An amount of \$22.6 has been included for increased costs of collective agreements.

## Summary of Capital Investments

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10069: Solar Access and Orientation Review	-	300.0	-	-	-
<b>Total</b>	-	<b>300.0</b>	-	-	-

P.10069: Solar Access and Orientation Review Implementation is an unfunded project that is contingent on an allocation of the Reserve for Capital Expenditures funding through the 2024/2025 Business Plan and Budget process in order to proceed. The request includes \$300.0 in 2025 to complete a Solar Access Orientation Review in support of the City’s renewable energy targets.

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.



## 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 implement the Saskatoon North Partnership for Growth Official Community Plan, including working with the joint 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Wages and Benefits	502.8	569.9	570.3	600.1	29.8	5.2%	614.8	14.7	2.4%
Contracted and General Services	11.3	13.4	13.4	13.4	-	-	13.4	-	-
Heating, Lighting, Power, Water and Telephone	0.7	1.1	1.1	1.1	-	-	1.1	-	-
Material, Goods and Supplies	3.0	10.9	10.9	10.9	-	-	10.9	-	-
Donations, Grants and Subsidies	114.5	123.3	117.6	121.9	4.3	3.7%	121.9	-	-
<b>Total Gross Expenditure</b>	<b>632.2</b>	<b>718.6</b>	<b>713.3</b>	<b>747.4</b>	<b>34.1</b>	<b>4.8%</b>	<b>762.1</b>	<b>14.7</b>	<b>2.0%</b>
<b>Tax Support</b>	<b>632.2</b>	<b>718.6</b>	<b>713.3</b>	<b>747.4</b>	<b>34.1</b>	<b>4.8%</b>	<b>762.1</b>	<b>14.7</b>	<b>2.0%</b>

#### 2022 Actual Results:

In 2022, Regional Planning had a \$86.4 favourable variance from budget, due to temporary staff vacancies, and reduced office, training, and travel expenditures.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	5.00	5.00	-	5.00	-

### 2024 – 2025 Financial Plan Changes

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	713.3	747.4	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	34.1	14.7	48.8
Total Expenditure Change	34.1	14.7	48.8
<b>Total Change, Net</b>	<b>34.1</b>	<b>14.7</b>	<b>48.8</b>
<b>Total Budget</b>	<b>747.4</b>	<b>762.1</b>	

#### 2024 Changes

##### Other Significant Items:

An amount of \$29.8 have been included for increased costs of collective agreements and \$4.3 for the P4G operating grant.

#### 2025 Changes

##### Other Significant Item:

An amount of \$14.7 has been included for increased costs of collective agreements.

## Summary of Capital Investments

<b>Unfunded Capital Projects</b>	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02605: Regional Plan Implementation	50.0	-	-	-	-
<b>Total</b>	<b>50.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

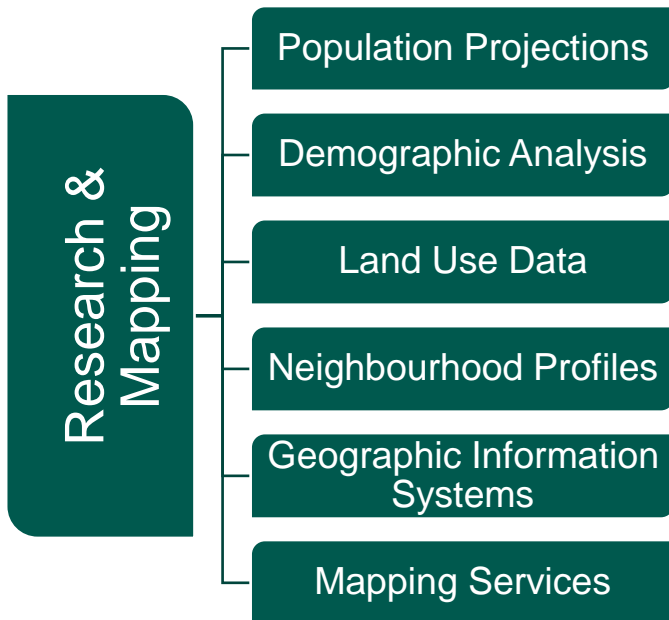
P.02605: Regional Plan Implementation is an unfunded project that is contingent on an allocation of the Reserve for Capital Expenditures funding through the 2024/2025 Business Plan and Budget process in order to proceed. The request includes \$50.0 in 2024 for the completion of the initial phase of the Regional Cost Recovery Study, as well as a study of Intermunicipal Development Agreements to support development of the P4G region. The project will be co-funded by the P4G municipal partners, subject to their budget approvals.

## Operating Budget Impacts of 2024/2025 Capital Projects

The annual operating cost associated with P.02605 Regional Plan Implementation will be identified through the course of the 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.

### Summary of Operating Changes

Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(2.3)	(27.3)	(27.3)	(27.3)	-	-	(27.3)	-	-
<b>Total Revenues</b>	<b>(2.3)</b>	<b>(27.3)</b>	<b>(27.3)</b>	<b>(27.3)</b>	<b>-</b>	<b>-</b>	<b>(27.3)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Wages and Benefits	534.4	639.5	640.0	659.0	19.0	3.0%	675.4	16.4	2.5%
Contracted and General Services	13.1	54.6	54.6	39.0	(15.6)	(28.6%)	39.0	-	-
Heating, Lighting, Power, Water and Telephone	1.6	2.4	2.4	2.4	-	-	2.4	-	-
Material, Goods and Supplies	7.5	8.5	8.5	24.1	15.6	183.5%	24.1	-	-
Cost Recoveries	(114.7)	(169.0)	(169.0)	(169.0)	-	-	(169.0)	-	-
Transfers to Reserves	5.5	5.5	5.5	5.5	-	-	5.5	-	-
<b>Total Gross Expenditure</b>	<b>447.5</b>	<b>541.5</b>	<b>542.0</b>	<b>561.0</b>	<b>19.0</b>	<b>3.5%</b>	<b>577.4</b>	<b>16.4</b>	<b>2.9%</b>
<b>Tax Support</b>	<b>445.2</b>	<b>514.2</b>	<b>514.7</b>	<b>533.7</b>	<b>19.0</b>	<b>3.7%</b>	<b>550.1</b>	<b>16.4</b>	<b>3.1%</b>

**2022 Actual Results:**

In 2022, Research & Mapping had a \$69.0 favourable variance from budget, primarily due to temporary staff vacancies, and reduced office, training, and travel expenditures.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	7.00	7.00	-	7.00	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	514.7	533.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	19.0	16.4	35.4
Total Expenditure Change	19.0	16.4	35.4
<b>Total Change, Net</b>	19.0	16.4	35.4
<b>Total Budget</b>	<b>533.7</b>	<b>550.1</b>	

**2024 Changes**

**Other Significant Item:**

An amount of \$19.0 has been included for increased costs of collective agreements.

**2025 Changes**

**Other Significant Item:**

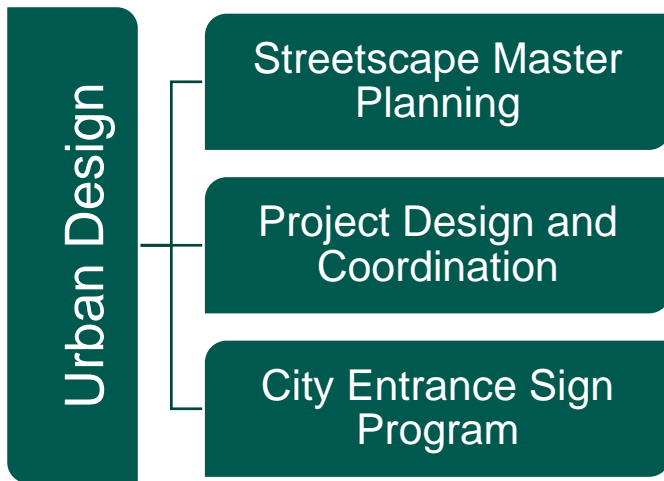
An amount of \$16.4 has been included for increased costs of collective agreements.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	-	(2.4)	(2.4)	-	2.4	(100.0%)	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>(2.4)</b>	<b>(2.4)</b>	<b>-</b>	<b>2.4</b>	<b>(100.0%)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	21.0	-	-	-	-	-	-	-	-
Wages and Benefits	481.2	498.6	498.9	513.4	14.5	2.9%	526.1	12.7	2.5%
Contracted and General Services	203.8	523.6	542.6	592.5	49.9	9.2%	592.7	0.2	-
Heating, Lighting, Power, Water and Telephone	9.0	1.4	1.4	1.4	-	0.3%	1.4	-	-
Material, Goods and Supplies	29.4	10.1	10.1	10.1	-	-	10.1	-	-
Donations, Grants and Subsidies	4.0	15.0	15.0	15.0	-	-	15.0	-	-
Transfers to Reserves	404.9	502.7	642.0	1,107.4	465.4	72.5%	1,131.6	24.2	2.2%
Finance Charges	0.8	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>1,154.1</b>	<b>1,551.4</b>	<b>1,710.0</b>	<b>2,239.8</b>	<b>529.8</b>	<b>31.0%</b>	<b>2,276.9</b>	<b>37.1</b>	<b>1.7%</b>
<b>Tax Support</b>	<b>1,154.1</b>	<b>1,549.0</b>	<b>1,707.6</b>	<b>2,239.8</b>	<b>532.2</b>	<b>31.2%</b>	<b>2,276.9</b>	<b>37.1</b>	<b>1.7%</b>

**2022 Actual Results:**

In 2022, Urban Design had a \$395.0 favourable variance from budget. This was primarily due to a reduction of \$393.1 in the transfer to the BID Streetscape reserve, due to reduced parking revenues.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	5.00	5.00	-	5.00	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	<b>2024</b>	<b>2025</b>	<b>Total Changes</b>
Base	1,707.6	2,239.8	
Revenue Changes:			
Revenue	2.4	-	2.4
Total Revenue Change	2.4	-	2.4
Expenditure Changes:			
Inflation & Transfer	527.1	(49.8)	477.3
Growth	2.7	86.9	89.6
Total Expenditure Change	529.8	37.1	566.9
<b>Total Change, Net</b>	<b>532.2</b>	<b>37.1</b>	<b>569.3</b>
<b>Total Budget</b>	<b>2,239.8</b>	<b>2,276.9</b>	

**2024 Changes**

**Revenue Change:**

Revenues have decreased by \$2.4 as the flowerpot sales program has been discontinued.

**Capital Contributions:**

The total transfers to reserves for Urban Design is budgeted at \$1,107.4 for 2024 and is comprised of the following:

A \$2,116.8 transfer to the Streetscape BID Reserve is funded through an allocation of parking revenues, based on the approved parking revenue distribution formula. The reserve then funds the cost of streetscape projects within established BID areas. In 2024, the contribution to the reserve increased by \$529.5.

The Urban Design BID program’s operating budget reflects projects costing less than \$50.0 as well as continuing programs and operational administration costs; the 2024 transfer from the Streetscape BID reserve is \$1,004.4 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 2024 transfer from this reserve is \$65.0.

Both the Urban Design BID and Urban Design City-Wide programs support the Façade Grant Program through an annual contribution of \$30.0 each, for a total of \$60.0.

**Other Significant Items:**

Operating expenditures have increased by \$50.0 for maintenance related to aging infrastructure.

An amount of \$16.4 has been included for increased costs of collective agreements.

**2025 Changes**

**Capital Contributions:**

The total transfers to reserves for Urban Design is budgeted at \$1,131.6 for 2025 and is comprised of the following:

A \$2,151.6 transfer to the Streetscape BID Reserve is funded through an allocation of parking revenues, based on the approved parking revenue distribution formula. The reserve then funds the cost of streetscape projects within established BID areas. In 2025, the contribution to the reserve increased by \$34.8.

The Urban Design BID program's operating budget reflects projects costing less than \$50.0 as well as continuing programs and operational administration costs; the 2025 transfer from the Streetscape BID reserve is \$1,015.0 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 2025 transfer from this reserve is \$65.0.

Both the Urban Design BID and Urban Design City-Wide programs support the Façade Grant Program through an annual contribution of \$30.0 each, for a total of \$60.0.

**Other Significant Item:**

An amount of \$12.7 has been included for increased costs of collective agreements.

## Summary of Capital Investments

There are no capital investments for Urban Design.



# 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 two 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 Goals
 <p>QUALITY OF LIFE A warm, welcoming place</p>

## Priority Areas



### *Community Safety and Wellbeing*

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



### *Equitable and Accessible Services*

Civic services are aligned with public expectations and balanced with affordability. Due to the diverse make-up and needs of our city, it is essential that civic services are equitable and accessible to all.

Accessible services must consider geographical, financial, physical, and cultural elements.



### *Quality of Life and Public Safety*

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

Saskatoon is a city where residents have access to facilities, infrastructure and programs that promote active living.

Residents can enjoy the natural beauty and benefits of parks, trails and a 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Total Number of Leisure Access Cards Issued	N/A	2,637*	4,612*	8,634	N/A	N/A
Admission Rate at City Cultural and Recreational Facilities per 1,000 people	7,000	2,339*	4,041*	5,128	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
Inability to meet community needs/ expectations	<ul style="list-style-type: none"> <li>• Annual reporting to Council and citizens on program activities and accomplishments</li> <li>• Ongoing engagement with community agencies and individuals regarding needs and trends, in line with the Public Engagement Policy as applicable</li> <li>• Cemetery Master Plan approved in principle by Council</li> <li>• Undertake review of Heritage Program to assist in prioritizing future activities and funding</li> </ul>	<ul style="list-style-type: none"> <li>• Improve reporting on the benefits achieved as a result of community investments</li> <li>• Undertake Cash Grant Social program review</li> <li>• Update Cemetery Bylaw</li> <li>• Implementation of the Cemetery Master Plan</li> <li>• Evaluate findings from Heritage Program review including options for further activities and funding goalsn</li> </ul>	Moderate	Moderate
Inadequate funding for critical assets and services	<ul style="list-style-type: none"> <li>• Joint-use agreement supports community use of school space</li> <li>• Cemetery rates are regularly reviewed &amp; adjusted as needed</li> <li>• A plan is in place to ensure the long-term sufficiency of the Cemetery Perpetual Care reserve</li> <li>• Cemetery Master Plan includes a funding plan and lifecycle/capacity analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Investigate alternative/ additional sources of funding and new/ enhanced partnerships</li> <li>• Research best practices regarding equity considerations in decision making</li> <li>• Prioritize capital investment recommendations outlined in Cemetery Master Plan and determine potential funding sources, including developing a Cemetery Development Reserve</li> <li>• Evaluate findings from Heritage Program review including consideration of management of city-owned heritage assets</li> </ul>	Moderate	Moderate

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Recipients of financial support fail to comply with contractual conditions/requirements	<ul style="list-style-type: none"> <li>• Legal agreements are prepared, as appropriate</li> <li>• Recipients are required to report on how funds were used</li> <li>• Some financial support is based on reimbursement vs. payment in advance</li> <li>• Implementing ways to efficiently monitor compliance with funding conditions</li> <li>• Expanded Public reporting of grant awards to strengthen transparency and accountability</li> </ul>	<ul style="list-style-type: none"> <li>• Expand the functionality and capacity of online grant management system</li> </ul>	Moderate	Moderate
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## 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Animal Services	(776.9)	(784.1)	(816.2)	(919.3)	(103.1)	12.6%	(946.8)	(27.5)	3.0%
Cemeteries	(1,633.2)	(1,551.7)	(1,594.8)	(1,673.1)	(78.3)	4.9%	(1,758.5)	(85.4)	5.1%
Community Development	(238.5)	(386.7)	(386.7)	(386.7)	-	-	(386.7)	-	-
Community Investments & Supports	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(2,648.5)</b>	<b>(2,722.5)</b>	<b>(2,797.7)</b>	<b>(2,979.1)</b>	<b>(181.4)</b>	<b>6.5%</b>	<b>(3,092.0)</b>	<b>(112.9)</b>	<b>3.8%</b>
<b>Gross Expenses</b>									
Animal Services	1,758.7	1,557.7	1,951.3	2,316.8	365.5	18.7%	2,377.3	60.5	2.6%
Cemeteries	1,703.7	1,604.9	1,622.8	1,690.3	67.5	4.2%	1,761.1	70.8	4.2%
Community Development	3,539.2	4,042.1	4,069.7	4,219.0	149.3	3.7%	4,299.5	80.5	1.9%
Community Investments & Supports	13,251.1	12,866.3	13,943.4	13,537.6	(405.8)	(2.9%)	13,309.2	(228.4)	(1.7%)
<b>Total Gross Expenses</b>	<b>20,252.7</b>	<b>20,071.0</b>	<b>21,587.1</b>	<b>21,763.7</b>	<b>176.6</b>	<b>0.8%</b>	<b>21,747.1</b>	<b>(16.6)</b>	<b>(0.1%)</b>
<b>Tax Support</b>	<b>17,604.2</b>	<b>17,348.5</b>	<b>18,789.4</b>	<b>18,784.6</b>	<b>(4.8)</b>	<b>0.0%</b>	<b>18,655.1</b>	<b>(129.5)</b>	<b>(0.7%)</b>

## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	29.61	30.11	0.50	30.11	-

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	18,789.4	18,784.6	
Revenue Changes:			
Revenue	(181.4)	(112.9)	(294.3)
<b>Total Revenue Change</b>	<b>(181.4)</b>	<b>(112.9)</b>	<b>(294.3)</b>
Expenditure Changes:			
Inflation & Transfer	273.4	(110.4)	163.0
Growth	(279.3)	93.8	(185.5)
Service Level Changes	182.5	-	182.5
<b>Total Expenditure Change</b>	<b>176.6</b>	<b>(16.6)</b>	<b>160.0</b>
<b>Total Budget</b>	<b>18,784.6</b>	<b>18,655.1</b>	

## Summary of Capital Investments

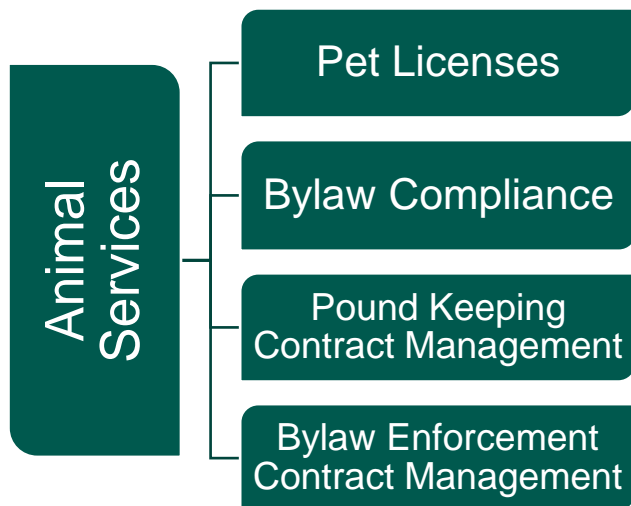
Service Line	2024	2025	2026	2027	2028
Cemeteries	105.0	246.0	-	-	-
Community Development	50.0	50.0	-	-	-
Community Investments & Supports	422.5	492.5	187.5	-	-
<b>Total</b>	<b>577.5</b>	<b>788.5</b>	<b>187.5</b>	<b>-</b>	<b>-</b>

## Financing for Capital Investments

Funding Source	2024	2025	2026	2027	2028
Transfer from Reserves	50.0	-	-	-	-
Unfunded	527.5	788.5	187.5	-	-
<b>Total</b>	<b>577.5</b>	<b>788.5</b>	<b>187.5</b>	<b>-</b>	<b>-</b>

## Animal Services

### Overview



The Animal Services Program is responsible for: collection of pet license revenue; bylaw enforcement through the management of contracts for the provisions of pound keeping services and bylaw enforcement; 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		
		2023	2024	2025
Off Leash Recreational Areas (Dog Parks)	Dog Poop Bag Dispensers 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.		
Bylaw Enforcement	Customer Service	Office hours 9am to 5pm weekdays and telephone service 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.		
Pound Keeping	Pound Services	Minimum of 56 hours per week with the expectation that the Pound would maintain regular business hours. Telephone services 24/7.		
Licensing	Licensing Locations	City Hall and any participating pet license vendors.		

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(774.4)	(783.1)	(815.2)	(919.3)	(104.1)	12.8%	(946.8)	(27.5)	3.0%
User Fees	(2.5)	(1.0)	(1.0)	-	1.0	(100.0%)	-	-	-
<b>Total Revenues</b>	<b>(776.9)</b>	<b>(784.1)</b>	<b>(816.2)</b>	<b>(919.3)</b>	<b>(103.1)</b>	<b>12.6%</b>	<b>(946.8)</b>	<b>(27.5)</b>	<b>3.0%</b>
<b>Gross Expenses</b>									
Other Expenses	25.2	-	-	-	-	-	-	-	-
Wages and Benefits	97.6	99.7	99.8	102.7	2.9	2.9%	105.2	2.5	2.4%
Contracted and General Services	1,547.8	1,364.0	1,736.7	2,094.7	358.0	20.6%	2,144.7	50.0	2.4%
Heating, Lighting, Power, Water and Telephone	0.2	0.2	0.2	0.2	-	-	0.2	-	-
Material, Goods and Supplies	7.4	1.9	1.9	1.0	(0.9)	(47.4%)	1.0	-	-
Donations, Grants and Subsidies	55.6	68.9	75.5	81.0	5.5	7.3%	89.0	8.0	9.9%
Cost Recoveries	(5.1)	(7.0)	(7.8)	(7.8)	-	(0.1%)	(7.8)	-	-
Transfers to Reserves	30.0	30.0	45.0	45.0	-	-	45.0	-	-
<b>Total Gross Expenditure</b>	<b>1,758.7</b>	<b>1,557.7</b>	<b>1,951.3</b>	<b>2,316.8</b>	<b>365.5</b>	<b>18.7%</b>	<b>2,377.3</b>	<b>60.5</b>	<b>2.6%</b>
<b>Tax Support</b>	<b>981.8</b>	<b>773.6</b>	<b>1,135.1</b>	<b>1,397.5</b>	<b>262.4</b>	<b>23.1%</b>	<b>1,430.5</b>	<b>33.0</b>	<b>2.4%</b>

### 2022 Actual Results:

In 2022, Animal Services had a \$208.2 unfavourable variance from budget due to an approved increase in the SPCA pound services contract needed to fully fund the costs to deliver the program.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	1.00	1.00	-	1.00	-

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	1,135.1	1,397.5	
Revenue Changes:			
Revenue	(103.1)	(27.5)	(130.6)
Total Revenue Change	(103.1)	(27.5)	(130.6)
Expenditure Changes:			
Inflation & Transfer	359.8	60.5	420.3
Growth	5.7	-	5.7
Total Expenditure Change	365.5	60.5	426.0
<b>Total Change, Net</b>	<b>262.4</b>	<b>33.0</b>	<b>295.4</b>
<b>Total Budget</b>	<b>1,397.5</b>	<b>1,430.5</b>	

### 2024 Changes

#### Revenue Changes:

Animal license revenue is budgeted to increase by \$103.1, due to rate increases of \$110.5 for pet licensing, partially offset by a \$6.4 decrease in the number of licenses and animals retrieved and a decrease in building lease revenue of \$1.0.

#### Growth:

The operating impact from P.02528 Dog Park Development of \$5.7 has been included for the maintenance of the new Charlottetown Small Dog Off Leash Park.

#### Other Significant Items:

Expenditures have increased by \$271.2 for animal control enforcement and poundkeeping services, based on the negotiated agreement awarded through a Request for Proposal process.

Inflationary increases of \$85.7 have been included for the maintenance of the pound building, maintenance of the dog parks and veterinary costs for the subsidized spay and neuter program. Also included is an amount of \$2.9 for increased costs of collective agreements.



## **2025 Changes**

### **Revenue Changes:**

Animal license revenue is budgeted to increase by \$27.5 due to rate increases for pet licensing.

### **Other Significant Items:**

Expenditures have increased by \$42.3 for animal control enforcement and poundkeeping services, based on the contractual agreement.

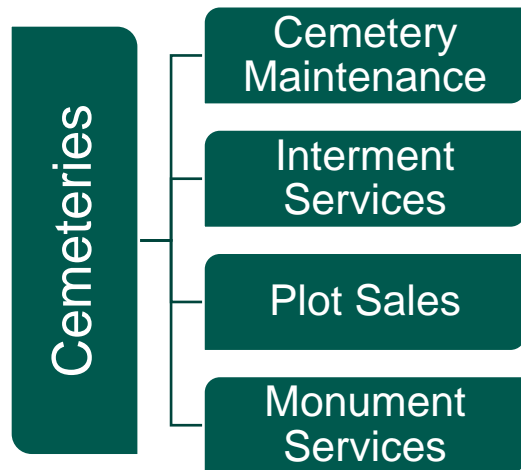
Inflationary increases of \$15.7 have been included for the maintenance of the pound building, maintenance of the dog parks, and veterinary costs for the subsidized spay and neuter program. Also included is an amount of \$2.5 for increased costs of collective agreements.

## **Summary of Capital Investments**

There are no capital investments for Animal Services.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(1,434.8)	(1,334.5)	(1,374.0)	(1,450.3)	(76.3)	5.6%	(1,529.5)	(79.2)	5.5%
Investment Income	(198.3)	(217.2)	(220.8)	(222.8)	(2.0)	0.9%	(229.0)	(6.2)	2.8%
<b>Total Revenues</b>	<b>(1,633.2)</b>	<b>(1,551.7)</b>	<b>(1,594.8)</b>	<b>(1,673.1)</b>	<b>(78.3)</b>	<b>4.9%</b>	<b>(1,758.5)</b>	<b>(85.4)</b>	<b>5.1%</b>
<b>Gross Expenses</b>									
Other Expenses	1.4	-	-	-	-	-	-	-	-
Wages and Benefits	798.0	699.6	700.1	717.9	17.8	2.5%	735.6	17.7	2.5%
Contracted and General Services	295.8	331.4	339.8	395.2	55.4	16.3%	400.1	4.9	1.2%
Heating, Lighting, Power, Water and Telephone	134.6	123.4	126.0	129.5	3.5	2.8%	134.5	5.0	3.9%
Material, Goods and Supplies	269.7	146.9	148.8	99.4	(49.4)	(33.2%)	101.4	2.0	2.0%
Cost Recoveries	(57.6)	(50.0)	(50.0)	(50.0)	-	-	(50.0)	-	-
Transfers to Reserves	261.8	353.6	358.1	398.3	40.2	11.2%	439.5	41.2	10.3%
<b>Total Gross Expenditure</b>	<b>1,703.7</b>	<b>1,604.9</b>	<b>1,622.8</b>	<b>1,690.3</b>	<b>67.5</b>	<b>4.2%</b>	<b>1,761.1</b>	<b>70.8</b>	<b>4.2%</b>
<b>Tax Support</b>	<b>70.6</b>	<b>53.2</b>	<b>28.0</b>	<b>17.2</b>	<b>(10.8)</b>	<b>(38.6%)</b>	<b>2.6</b>	<b>(14.6)</b>	<b>(84.9%)</b>

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## 2022 Actual Results:

In 2022, Cemeteries had a \$17.4 unfavourable variance from budget. The number of interments exceeded budget; however, the additional revenue was more than offset by higher salaries needed to address a backlog of maintenance issues, higher material and supply costs due to volume increases and inflationary pressures, and the purchase of a new columbarium. The additional expenditures were mitigated by a \$117.0 transfer from the Cemetery Stabilization Reserve, which is now depleted.

## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	9.26	9.26	-	9.26	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	28.0	17.2	
Revenue Changes:			
Revenue	(78.3)	(85.4)	(163.7)
Total Revenue Change	(78.3)	(85.4)	(163.7)
Expenditure Changes:			
Inflation & Transfer	67.5	70.8	138.3
Total Expenditure Change	67.5	70.8	138.3
<b>Total Change, Net</b>	<b>(10.8)</b>	<b>(14.6)</b>	<b>(25.4)</b>
<b>Total Budget</b>	<b>17.2</b>	<b>2.6</b>	

## 2024 Changes

### Revenue Changes:

Cemetery rates and fees will be increasing by approximately 5.5% resulting in additional revenue of \$78.3 and investment income has increased by \$2.0 to reflect higher earnings from the Perpetual Care Fund.

### Capital Contributions:

The establishment of a new Cemetery Development Fund Reserve was approved by City Council in 2023. Included is \$30.8 for the initial transfer to begin funding the reserve. This reserve will be used to finance the costs of implementing the Cemetery Master Plan and other capital expenditures relating to the Cemetery program.

Also included is an increase in the transfer to the Perpetual Care Fund of \$9.4, necessitated by the increase in Perpetual Care Fund fees.

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**Other Significant Items:**

An amount of \$17.8 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$12.3 are for vehicle rental, maintenance, administrative support, fuel, and utility rate increases. Also included is a decrease of \$2.8 for the share of corporate insurance.

**2025 Changes**

**Revenue Changes:**

Cemetery rates and fees will be increasing by approximately 5.5% resulting in additional revenue of \$79.2 and investment income has increased by \$6.2 to reflect higher earnings from the Perpetual Care Fund.

**Capital Contributions:**

The transfer to the Cemetery Development Fund Reserve has increased by \$31.6, bringing the total annual contribution to \$62.4. This reserve will be used to finance the costs of implementing the Cemetery Master Plan and other capital expenditures relating to the Cemetery program.

Also included is an increase in the transfer to the Perpetual Care Fund of \$9.6, necessitated by the increase in Perpetual Care Fund fees.

**Other Significant Items:**

An amount of \$17.7 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$12.2 are for vehicle rental, maintenance, administrative support, fuel, and utility rate increases. Also included is a decrease of \$0.3 for the share of corporate insurance.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10064: Cemetery Master Plan Implementation	50.0	-	-	-	-
<b>Total</b>	<b>50.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

P.10064: Cemetery Master Plan Implementation requires \$50.0 in 2024 to develop a plan and do the design for a new system to replace the cemetery irrigation system and is funded by the Community Services Capital Reserve.

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Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10066: Meewasin Park Dedicated Scattering Site	55.0	246.0	-	-	-
<b>Total</b>	<b>55.0</b>	<b>246.0</b>	-	-	-

P.10066: Meewasin Park - Permanent Dedicated Scattering Site is unfunded and is contingent on the allocation of Reserve for Capital Expenditures funding through the 2024/2025 Business Plan and Budget process in order to proceed. The request includes \$55.0 in 2024 and \$246.0 in 2025 to design and construct a dedicated scattering of cremated remains site at Meewasin Park.

## 2024-2025 Capital Budget by Funding Source



\$50

■ Transfer from Reserve

## Operating Budget Impacts of 2024/2025 Capital Projects

Annual operating impacts and/or efficiencies will be identified at the design stage of P.10064: Cemetery Master Plan Implementation.

Annual operating expenditures associated with P.10066: Meewasin Park – Permanent Dedicated Scattering Site will be identified at the design stage.

## 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 residents and visitors.

### Service Levels

Service	Sub-Service	Service Levels		
		2023	2024	2025
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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	(231.4)	(386.7)	(386.7)	(386.7)	-	-	(386.7)	-	-
User Fees	(7.1)	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(238.5)</b>	<b>(386.7)</b>	<b>(386.7)</b>	<b>(386.7)</b>	<b>-</b>	<b>-</b>	<b>(386.7)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	0.3	-	-	-	-	-	-	-	-
Wages and Benefits	2,009.1	1,984.6	1,986.0	2,066.6	80.6	4.1%	2,116.7	50.1	2.4%
Contracted and General Services	909.2	1,137.0	1,155.9	1,475.9	320.0	27.7%	1,505.6	29.7	2.0%
Heating, Lighting, Power, Water and Telephone	32.5	25.3	25.3	28.7	3.4	13.4%	29.4	0.7	2.4%
Material, Goods and Supplies	27.2	26.4	26.4	26.0	(0.4)	(1.5%)	26.0	-	-
Donations, Grants and Subsidies	523.9	832.1	839.3	585.1	(254.2)	(30.3%)	585.1	-	-
Transfers to Reserves	36.7	36.7	36.7	36.7	-	-	36.7	-	-
Finance Charges	0.4	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>3,539.2</b>	<b>4,042.1</b>	<b>4,069.7</b>	<b>4,219.0</b>	<b>149.3</b>	<b>3.7%</b>	<b>4,299.5</b>	<b>80.5</b>	<b>1.9%</b>
<b>Tax Support</b>	<b>3,300.8</b>	<b>3,655.4</b>	<b>3,683.0</b>	<b>3,832.3</b>	<b>149.3</b>	<b>4.1%</b>	<b>3,912.8</b>	<b>80.5</b>	<b>2.1%</b>

### 2022 Actual Results:

In 2022, Community Development had a \$354.6 favourable variance from budget. The charge for use of school facilities, through the Joint Use Agreement, was under budget by \$200.8 and discretionary spending, other program costs, and staffing were underspent by \$153.8. The savings are due to reduced programming resulting from the lingering impacts of COVID-19.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	18.35	18.85	0.50	18.85	-

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	3,682.9	3,832.3	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	106.9	55.4	162.3
Growth	10.0	25.1	35.1
Service Level Changes	32.5	-	32.5
Total Expenditure Change	149.4	80.5	229.9
<b>Total Change, Net</b>	149.4	80.5	229.9
<b>Total Budget</b>	<b>3,832.3</b>	<b>3,912.8</b>	

### 2024 Changes

#### **Growth:**

The operating impact from P.02519 WinterCity YXE Implementation of \$10.0 has been included for the operating grant and utilities for the new Pleasant Hill outdoor rink.

#### **Service Level Change:**

A clerical position (0.50 FTE; \$31.0) along with operating expenditures of \$1.5, have been included to support the new Waste Utility Low-Income Subsidy program to provide the administrative support including application intake and completion of the subsidy rebate. The subsidy portion of the program has been included under Community Investments & Supports.

#### **Other Significant Items:**

The Master Joint Use Agreement provides for the discounted use of the Leisure Centres by the School Divisions, in exchange for providing community associations access to the school facilities for programming. The associated admission and rental costs are captured within this Service Line. Changes in admission rates and volumes and rental rates at leisure facilities have resulted in an increase of \$46.9, offset by revenue increases of the same amount, reflected in the Leisure Centre budgets.

An amount of \$57.3 has been included for increased costs of collective agreements and an increase of \$3.3 for internal rental of office space at Cosmo Civic Centre.

Overall, other operating expenditures have decreased by \$3.8 through a realignment of expenditures based on actuals. Examples include a reduction in car allowance and office expenses due to a change in business practices.



## 2025 Changes

### **Other Significant Items:**

The Master Joint Use Agreement provides for the discounted use of the Leisure Centres by the School Divisions, in exchange for providing community associations access to the school facilities for programming. The associated admission and rental costs are captured within this Service Line. Changes in admission rates and volumes and rental rates at leisure facilities have resulted in an increase of \$26.3, offset by revenue increases of the same amount, reflected in the Leisure Centre budgets.

An amount of \$47.3 has been included for increased costs of collective agreements and increases of \$4.1 for internal rental of office space at Cosmo Civic Centre and utility rates.

## Summary of Capital Investments

There are no funded capital investments for Community Development.

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10055: Heritage Program Updates	50.0	50.0	-	-	-
<b>Total</b>	<b>50.0</b>	<b>50.0</b>	-	-	-

P.10055: Heritage Program Enhancements is an unfunded project that is contingent on an allocation of the Reserve for Capital expenditures funding through the 2024/2025 Business Plan and Budget process in order to proceed. The request includes \$50.0 in each of 2024 and 2025 to allow for the implementation of the Civic Heritage Program enhancements through new incentive programs.

### **Operating Budget Impacts of 2024/2025 Capital Projects**

There are no known annual operating budget costs associated with this budget request.

## Community Investments & Supports

### Overview



### Service Levels

Service	Sub-Service	Service Levels		
		2023	2024	2025
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		

# Community Support

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	Tourism	Discover Saskatoon Grant
	General	Funding to support Meewasin Valley Authority; Saskatoon Prairieland Park

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Other Expenses	202.9	-	-	-	-	-	-	-	-
Contracted and General Services	2,246.9	2,457.5	2,502.8	1,482.2	(1,020.6)	(40.8%)	1,482.2	-	-
Material, Goods and Supplies	8.7	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	10,155.2	10,009.2	11,083.5	11,898.3	814.8	7.4%	11,101.2	(797.1)	(6.7%)
Transfers to Reserves	637.3	399.6	357.1	157.1	(200.0)	(56.0%)	725.8	568.7	362.0%
<b>Total Gross Expenditure</b>	<b>13,251.1</b>	<b>12,866.3</b>	<b>13,943.4</b>	<b>13,537.6</b>	<b>(405.8)</b>	<b>(2.9%)</b>	<b>13,309.2</b>	<b>(228.4)</b>	<b>(1.7%)</b>
<b>Tax Support</b>	<b>13,251.1</b>	<b>12,866.3</b>	<b>13,943.4</b>	<b>13,537.6</b>	<b>(405.8)</b>	<b>(2.9%)</b>	<b>13,309.2</b>	<b>(228.4)</b>	<b>(1.7%)</b>

### 2022 Actual Results:

In 2022, Community Investments & Supports had a \$384.8 unfavourable variance from budget. This was the result of several programs: Economic incentives were overspent by \$871.0 due to differences in timing assumptions and associated forecasts; the Saskatoon Prairieland Park grant was overspent by \$35.3 which is based on the amount of amusement tax collected at the Saskatoon Exhibition; Leisure Centre Accessibility Subsidy program was underspent by \$203.4 due to decreased use of the Leisure Access Program by low-income individuals and families; the Youth Sport Subsidy program was underspent by \$173.2 due to lower youth program rentals; the grant for conducting animal protection and cruelty investigations of \$129.4 was not paid as the SPCA is no longer doing this work; and, the Provision for Civic Services was underspent by \$23.8 due to fewer events and festivals.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	1.00	1.00	-	1.00	-

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	13,943.4	13,537.6	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(260.8)	(297.1)	(557.9)
Growth	(295.0)	68.7	(226.3)
Service Level Changes	150.0	-	150.0
Total Expenditure Change	(405.8)	(228.4)	(634.2)
<b>Total Change, Net</b>	<b>(405.8)</b>	<b>(228.4)</b>	<b>(634.2)</b>
<b>Total Budget</b>	<b>13,537.6</b>	<b>13,309.2</b>	

### 2024 Changes

#### **Growth:**

A reduction in the transfer to the Special Events Reserve of \$200.0 has been included, at the direction of the Governance and Priorities Committee.

The one-time grant of \$95.0, established in 2023 to help with the costs of animal shelter services at the pound, has been removed. This reduction in expenditures is offset by an increase in the transfer to the Reserve for Capital Expenditures.

#### **Service Level Change:**

An increase of \$150.0 has been included for the new Waste Utility Low-Income Subsidy program. This program will provide a subsidy of \$100 per year to eligible low-income households related to cart-based waste services (garbage, recycling, and organics), which are moving to a user-fee based utility. The administrative support for the subsidy has been included under Community Development.

#### **Other Significant Items:**

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 \$6.6 and an increase to the Social Grant of \$23.8.

The grant to Saskatoon Prairieland Park has increased by \$35.4 to align the grant paid with the amusement tax revenue received. This grant, which is equivalent to the amusement tax collected, was historically put in place to provide a source of capital for reinvestment into further development at Prairieland Park to attract major trade shows and other events to the city.

The Leisure Centre Accessibility Subsidy program has increased by \$30.2 to reflect the change in usage and rate increases for the Leisure Access Program available to low-income individuals and families. This expenditure increase is offset by increased revenues recognized in the various leisure facilities.

# Community Support

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 decreasing by \$366.8, largely as a result of previously approved incentive agreements that will end in 2024.

The grant paid to Discover Saskatoon has increased by \$10.0 to adjust the budget to the approved amount.

## 2025 Changes

### **Growth:**

An increase of \$68.7 in the transfer to the Special Events Reserve has been included, at the direction the Governance and Priorities Committee.

### **Other Significant Items:**

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 \$6.8 and an increase to the Social Grant of \$24.5.

The Leisure Centre Accessibility Subsidy program has increased by \$34.6 to reflect the change in usage and increased rates for the of the Leisure Access Program available to 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 decreasing by \$363.0, largely as a result of previously approved incentive agreements that will end in 2025.

## Summary of Capital Investments

There are no funded capital investments for Community Investments.

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10026: Meewasin Trail Expansion/Upgrades	187.5	187.5	187.5	-	-
P.10097: Universal Low Income Subsidy Program	235.0	305.0	-	-	-
<b>Total</b>	<b>422.5</b>	<b>492.5</b>	<b>187.5</b>	<b>-</b>	<b>-</b>

The 2024-2025 Community Investments & Supports Capital Investments includes two unfunded projects that are contingent on an allocation of the Reserve for Capital Expenditures funding through the 2024/2025 Business Plan and Budget process in order to proceed.

# Community Support

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## City of Saskatoon

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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 request is \$187.5 in each of 2024 and 2025, with an additional \$187.5 in the 2026 plan year, to complete the City's contribution to the project.

P.10097: Universal Low-Income Subsidy Program will explore a range of opportunities available to the City for low-income programming and will recommend options under a universal program whereby participants could apply for multiple subsidy programs and services with one application. The request is \$235.0 in 2024 and \$305.0 in 2025 for project management, communications, engagement, policy analysis and portal development and implementation.

### **Operating Budget Impacts of 2024/2025 Capital Projects**

Annual operating costs for P.100026 Meewasin Trail Expansion/Upgrades for maintenance will be determined at the detailed design stage.

Annual operating costs associated with P.10097 Universal Low-Income Subsidy Program will be determined through the project, reported to City Council, and included as part of the 2026/2027 Business Plan and Budget process.

# Community Support

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## Community Investments and Supports by Type of Grants (\$000s)

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Cultural and Heritage</b>							
Cultural Grant Capital Reserve	120.0	120.0	120.0	120.0	-	120.0	-
Cultural Participation Grants	647.6	647.6	653.0	653.0	-	653.0	-
Provision of Civic Services	222.8	245.0	245.0	245.0	-	245.0	-
Site Services - Shakespeare on the Sask.	-	1.0	1.0	1.0	-	1.0	-
Tax Abatements	179.7	180.7	189.7	196.3	6.6	203.1	6.8
Transfer to Façade Grant Reserve	10.0	10.0	10.0	10.0	-	10.0	-
Transfer to Heritage Reserve Fund	76.2	76.2	102.4	102.4	-	102.4	-
Wanuskewin Heritage Park	210.2	210.2	214.4	214.4	-	214.4	-
	<b>1,466.5</b>	<b>1,490.7</b>	<b>1,535.5</b>	<b>1,542.1</b>	<b>6.6</b>	<b>1,548.9</b>	<b>6.8</b>
<b>Social</b>							
Burial of the Impoverished	53.2	50.0	50.0	50.0	-	50.0	-
Cash Grants	565.8	565.8	574.4	574.4	-	574.4	-
CSWB & SCAA Partnerships	50.0	50.0	50.0	50.0	-	50.0	-
CSWB Strategic Planning Framework Devm't	25.0	25.0	75.0	75.0	-	75.0	-
Detoxification Centre	106.1	106.1	108.2	108.2	-	108.2	-
Downtown Youth Centre	127.3	127.3	129.8	129.8	-	129.8	-
Green Gardening Fund	6.0	7.5	7.5	7.5	-	7.5	-
Kinsmen Telemiracle	2.5	2.5	2.5	2.5	-	2.5	-
Leisure Centre Accessibility Subsidy	624.7	828.1	850.8	881.0	30.2	915.6	34.6
Tax Abatements	647.1	647.3	679.7	703.6	23.9	728.1	24.5
Waste Utility Subsidy	-	-	-	150.0	150.0	150.0	-
White Buffalo Youth Lodge	190.5	190.5	190.5	190.5	-	190.5	-
	<b>2,398.2</b>	<b>2,600.1</b>	<b>2,718.4</b>	<b>2,922.5</b>	<b>204.1</b>	<b>2,981.6</b>	<b>59.1</b>
<b>Sport</b>							
Community Grant Program	9.8	9.8	9.8	9.8	-	9.8	-
Recreation & Sport Facilities Grant Reserve	100.0	100.0	200.0	200.0	-	200.0	-
Sport Participation Grants	64.5	64.5	64.5	64.5	-	64.5	-
Youth Sport Subsidies	2,009.3	2,182.5	2,304.6	2,304.6	-	2,304.6	-
	<b>2,183.6</b>	<b>2,356.8</b>	<b>2,578.9</b>	<b>2,578.9</b>	<b>-</b>	<b>2,578.9</b>	<b>-</b>
<b>Economic Development</b>							
Discover Saskatoon	566.7	559.2	579.3	589.2	9.9	589.2	-
Economic Incentives	3,660.8	2,790.1	3,580.2	3,213.4	(366.8)	2,850.4	(363.0)
SREDA	885.4	885.4	885.4	885.4	-	885.4	-
	<b>5,112.9</b>	<b>4,234.7</b>	<b>5,044.9</b>	<b>4,688.0</b>	<b>(356.9)</b>	<b>4,325.0</b>	<b>(363.0)</b>
<b>Recreation &amp; Parks Facilities Game Plan</b>							
Merlis Belsher Place (U of S Rink)	500.0	500.0	500.0	500.0	-	-	(500.0)
Transfer from Rec & Parks Funding Plan	(500.0)	(500.0)	(500.0)	(500.0)	-	-	500.0
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General</b>							
Cash Grants- Environmental	10.0	10.0	10.0	10.0	-	10.0	-
Community Initiative - Contingency	4.8	4.8	4.8	4.8	-	4.8	-
Meewasin Valley Authority	1,400.5	1,400.5	1,428.5	1,428.5	-	1,428.5	-
Saskatoon Prairieland Park	106.4	71.1	71.1	106.5	35.4	106.5	-
SPCA- Cruelty Investigations	43.2	172.6	95.0	-	(95.0)	-	-
Transfer to Special Events Reserve	500.0	500.0	431.3	231.3	(200.0)	300.0	68.7
Winter City Grant Program	25.0	25.0	25.0	25.0	-	25.0	-
	<b>2,089.9</b>	<b>2,184.0</b>	<b>2,065.7</b>	<b>1,806.1</b>	<b>(259.6)</b>	<b>1,874.8</b>	<b>68.7</b>
	<b>13,251.1</b>	<b>12,866.3</b>	<b>13,943.4</b>	<b>13,537.6</b>	<b>(405.8)</b>	<b>13,309.2</b>	<b>(228.4)</b>

# Community Support



# RECREATION AND CULTURE

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 two 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 Goals



### Priority Areas



#### ***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.



#### ***Equitable and Accessible Services***

Civic services are aligned with public expectations and balanced with affordability. Due to the diverse make-up and needs of our city, it is essential that civic services are equitable and accessible to all.

Accessible civic service must consider geographical, financial, physical and cultural elements.



#### ***Community Safety and Wellbeing***

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



#### ***Quality of Life and Public Safety***

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

Saskatoon is a city where residents have access to facilities, infrastructure and programs that promote active living.

Residents can enjoy the natural beauty and benefits of parks, trails and a 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Total Number of Leisure Access Cards Issued	N/A	2,637*	4,612*	8,634	Improvement	N/A
Admission Rate at City Cultural and Recreational Facilities per 1,000 people	7,000	2,339*	4,041*	5,128	Improvement	On-Track
Kilometres of park pathways per 1,000 residents	N/A	193.8	194.2	195.7	Improvement	N/A

## 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
Challenges in responding to changes in customer base/market share/demand/preferences/expectations	<ul style="list-style-type: none"> <li>Ongoing and extensive engagement, surveying and research regarding customer needs and trends for facility amenities and programming</li> <li>Monitor offerings of other municipalities and the private sector</li> <li>Capital planning prioritizes community needs, multi-use and flexible facilities, subject to available funding</li> </ul>	<ul style="list-style-type: none"> <li>Incorporate more of a “customer” focus as it relates to the ongoing provision of parks and recreation services</li> <li>Continue to implement the Recreation &amp; Parks Master Plan/ Game Plan for future parks and facilities</li> <li>Promote partnership projects to leverage civic resources to develop, renew and enhance recreational facilities and programs</li> </ul>	Moderate	Moderate

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Challenges in achieving Council-approved service levels/ financial targets	<ul style="list-style-type: none"> <li>• Service levels and fees are frequently compared to the private sector and other municipalities</li> <li>• Fiscal stabilization and asset management reserves exist for some programs</li> <li>• Manage expenditures in response to external factors to minimize financial impact</li> <li>• Proactive communication with residents and stakeholders to minimize impact of service disruptions</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to explore opportunities that will increase ability to adapt to market changes, increase efficiency, etc.</li> <li>• Continue to explore additional revenue generating and cost saving opportunities</li> </ul>	Moderate	Low
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## 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Albert Community Centre	(192.1)	(215.8)	(215.8)	(215.8)	-	-	(215.8)	-	-
Community Partnerships	(19.3)	(18.1)	(18.1)	(24.4)	(6.3)	34.8%	(24.4)	-	-
Forestry Farm Park & Zoo	(1,193.0)	(1,328.4)	(1,371.3)	(1,554.8)	(183.5)	13.4%	(1,660.3)	(105.5)	6.8%
Golf Courses	(4,681.5)	(3,995.4)	(4,067.8)	(4,724.1)	(656.3)	16.1%	(4,822.0)	(97.9)	2.1%
Gordon Howe Campground	(602.4)	(589.2)	(589.2)	(649.7)	(60.5)	10.3%	(687.4)	(37.7)	5.8%
Indoor Rinks	(2,262.9)	(2,387.7)	(2,439.6)	(2,535.8)	(96.2)	3.9%	(2,694.2)	(158.4)	6.2%
Leisure Centres - Program	(4,717.0)	(6,667.9)	(5,765.3)	(6,163.3)	(398.0)	6.9%	(6,615.1)	(451.8)	7.3%
Leisure Centres - Rentals	(7,288.5)	(7,552.8)	(7,742.2)	(7,763.2)	(21.0)	0.3%	(7,942.8)	(179.6)	2.3%
Marketing Services	-	-	-	-	-	-	-	-	-
Marr Residence	-	(0.5)	(0.5)	(0.5)	-	-	(0.5)	-	-
Nutrien Playland	(466.2)	(630.3)	(690.5)	(694.1)	(3.6)	0.5%	(750.5)	(56.4)	8.1%
Outdoor Pools	(439.7)	(469.2)	(488.9)	(462.9)	26.0	(5.3%)	(480.8)	(17.9)	3.9%
Outdoor Sport Fields	(703.3)	(759.6)	(760.0)	(774.0)	(14.0)	1.8%	(801.2)	(27.2)	3.5%
Parks Maintenance & Design	(222.8)	(146.1)	(146.1)	(176.3)	(30.2)	20.7%	(176.3)	-	-
Playground & Recreation Areas	-	-	-	-	-	-	-	-	-
Program Research & Design	-	-	-	-	-	-	-	-	-
River Landing	(902.2)	(946.1)	(946.1)	(1,223.0)	(276.9)	29.3%	(1,223.0)	-	-
Spectator Ballfields	-	-	-	-	-	-	-	-	-
Targeted Programming	-	(10.4)	(10.4)	(10.4)	-	-	(10.4)	-	-
<b>Total Revenues</b>	<b>(23,691.0)</b>	<b>(25,717.5)</b>	<b>(25,251.7)</b>	<b>(26,972.3)</b>	<b>(1,720.6)</b>	<b>6.8%</b>	<b>(28,104.7)</b>	<b>(1,132.4)</b>	<b>4.2%</b>
<b>Gross Expenses</b>									
Albert Community Centre	279.2	276.5	298.9	301.1	2.2	0.7%	306.2	5.1	1.7%

# Recreation and Culture

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Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
Community Partnerships	750.0	892.4	1,144.8	1,163.2	18.4	1.6%	1,178.6	15.4	1.3%
Forestry Farm Park & Zoo	3,222.4	3,039.6	3,142.8	3,496.1	353.3	11.2%	3,619.4	123.3	3.5%
Golf Courses	4,681.5	3,995.4	4,067.8	4,724.1	656.3	16.1%	4,822.0	97.9	2.1%
Gordon Howe Campground	602.4	589.2	589.2	649.7	60.5	10.3%	687.4	37.7	5.8%
Indoor Rinks	2,937.1	2,750.9	2,890.1	2,970.5	80.4	2.8%	3,062.2	91.7	3.1%
Leisure Centres - Program	12,478.6	12,760.0	12,891.3	12,793.3	(98.0)	(0.8%)	12,818.1	24.8	0.2%
Leisure Centres - Rentals	11,435.1	11,259.3	11,839.7	12,213.2	373.5	3.2%	12,498.0	284.8	2.3%
Marketing Services	435.3	466.3	494.0	511.7	17.7	3.6%	524.1	12.4	2.4%
Marr Residence	18.8	22.8	22.9	23.4	0.5	2.2%	24.1	0.7	3.0%
Nutrien Playland	491.4	630.3	690.5	694.1	3.6	0.5%	750.5	56.4	8.1%
Outdoor Pools	1,430.5	1,465.3	1,544.7	1,619.2	74.5	4.8%	1,662.9	43.7	2.7%
Outdoor Sport Fields	1,474.2	1,601.1	1,644.0	1,675.9	31.9	1.9%	1,739.4	63.5	3.8%
Parks Maintenance & Design	17,570.8	17,474.7	18,013.5	20,110.5	2,097.0	11.6%	20,869.4	758.9	3.8%
Playground & Recreation Areas	985.4	1,064.0	1,074.8	1,087.1	12.3	1.1%	1,109.6	22.5	2.1%
Program Research & Design	246.7	251.9	252.1	207.8	(44.3)	(17.6%)	212.7	4.9	2.4%
River Landing	902.2	946.1	946.1	1,223.0	276.9	29.3%	1,223.0	-	-
Spectator Ballfields	159.1	159.2	160.7	168.7	8.0	5.0%	173.2	4.5	2.7%
Targeted Programming	428.2	631.5	633.1	672.1	39.0	6.2%	685.2	13.1	1.9%
<b>Total Gross Expenses</b>	<b>60,528.8</b>	<b>60,276.5</b>	<b>62,340.9</b>	<b>66,304.7</b>	<b>3,963.8</b>	<b>6.4%</b>	<b>67,966.0</b>	<b>1,661.3</b>	<b>2.5%</b>
<b>Tax Support</b>	<b>36,837.9</b>	<b>34,559.0</b>	<b>37,089.2</b>	<b>39,332.4</b>	<b>2,243.2</b>	<b>6.0%</b>	<b>39,861.3</b>	<b>528.9</b>	<b>1.3%</b>

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	349.03	358.91	9.88	361.01	2.10

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	37,089.2	39,332.4	
Revenue Changes:			
Revenue	(1,720.5)	(1,132.4)	(2,852.9)
<b>Total Revenue Change</b>	<b>(1,720.5)</b>	<b>(1,132.4)</b>	<b>(2,852.9)</b>
Expenditure Changes:			
Inflation & Transfer	3,609.0	1,355.9	4,964.9
Growth	354.7	305.4	660.1
Service Level Changes	-	-	-
<b>Total Expenditure Change</b>	<b>3,963.7</b>	<b>1,661.3</b>	<b>5,625.0</b>
<b>Total Budget</b>	<b>39,332.4</b>	<b>39,861.3</b>	

## Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
Albert Community Centre	50.0	50.0	50.0	50.0	50.0
Community Partnerships	2,330.0	288.0	28,750.0	55,250.0	-
Forestry Farm Park & Zoo	200.0	-	-	-	-
Golf Courses	1,175.0	875.0	325.0	325.0	325.0
Indoor Rinks	287.0	7,806.0	-	-	-
Leisure Centres - Program	-	250.0	-	-	-
Leisure Centres - Rentals	355.0	350.0	973.0	225.0	250.0
Outdoor Pools	100.0	-	-	-	-
Parks Maintenance & Design	2,270.0	2,105.0	2,050.0	2,050.0	2,050.0
River Landing	550.0	-	-	-	-
<b>Total</b>	<b>7,317.0</b>	<b>11,724.0</b>	<b>32,148.0</b>	<b>57,900.0</b>	<b>2,675.0</b>

## Financing for Capital Investments

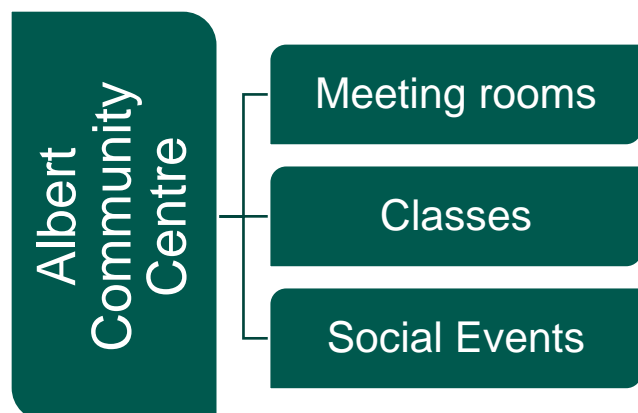
Funding Source	2024	2025	2026	2027	2028
Government Of Canada	190.0	6,118.0	-	-	-
Investing in Canada Infrastr Program - Federal	-	-	2,431.0	13,773.0	-
Investing in Canada Infrastr Program - Provincial	-	-	2,025.0	11,476.0	-
Transfer from Reserves	4,735.0	4,668.0	4,398.0	2,650.0	2,675.0
External Borrowing	2,000.0	-	-	-	-
Funding Plan Contribution	392.0	938.0	5,294.0	30,001.0	-
Unfunded	-	-	18,000.0	-	-
<b>Total</b>	<b>7,317.0</b>	<b>11,724.0</b>	<b>32,148.0</b>	<b>57,900.0</b>	<b>2,675.0</b>

## Operating Budget Impacts of Capital Projects

	2024	2025	2026	2027	2028
Community Partnerships	-	-	5.7	885.0	-
Leisure Centres - Program	-	-	9.6	-	-
Leisure Centres - Rentals	-	-	37.0	-	-
Outdoor Pools	-	-	3.7	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>56.0</b>	<b>885.0</b>	<b>-</b>

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(192.1)	(215.8)	(215.8)	(215.8)	-	-	(215.8)	-	-
<b>Total Revenues</b>	<b>(192.1)</b>	<b>(215.8)</b>	<b>(215.8)</b>	<b>(215.8)</b>	<b>-</b>	<b>-</b>	<b>(215.8)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	0.1	-	-	-	-	-	-	-	-
Contracted and General Services	131.0	141.3	141.3	145.5	4.2	3.0%	149.9	4.4	3.0%
Heating, Lighting, Power, Water and Telephone	87.6	77.8	100.2	98.0	(2.2)	(2.2%)	98.5	0.5	0.5%
Material, Goods and Supplies	9.6	6.4	6.4	6.6	0.2	3.1%	6.8	0.2	3.0%
Transfers to Reserves	51.0	51.0	51.0	51.0	-	-	51.0	-	-
<b>Total Gross Expenditure</b>	<b>279.2</b>	<b>276.5</b>	<b>298.9</b>	<b>301.1</b>	<b>2.2</b>	<b>0.7%</b>	<b>306.2</b>	<b>5.1</b>	<b>1.7%</b>
<b>Tax Support</b>	<b>87.2</b>	<b>60.7</b>	<b>83.1</b>	<b>85.3</b>	<b>2.2</b>	<b>2.6%</b>	<b>90.4</b>	<b>5.1</b>	<b>6.0%</b>

#### 2022 Actual Results:

In 2022 the Albert Community Centre had a \$26.5 unfavorable variance from budget as revenues were slow to return to pre-pandemic levels.

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## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	83.1	85.3	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	2.2	5.1	7.3
Total Expenditure Change	2.2	5.1	7.3
<b>Total Change, Net</b>	<b>2.2</b>	<b>5.1</b>	<b>7.3</b>
<b>Total Budget</b>	<b>85.3</b>	<b>90.4</b>	

### 2024 Changes

There are no significant 2024 operating changes in the Albert Community Centre.

### 2025 Changes

There are no significant 2025 operating changes in the Albert Community Centre.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00677: Albert Comm Centre Renos	50.0	50.0	50.0	50.0	50.0
<b>Total</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>

The 2024-2025 preliminary capital investments for the Albert Community Centre includes one funded project totaling \$50.0 in 2024 and \$50.0 in 2025 for the ongoing repairs and maintenance of the Albert Community Centre.



## 2024-2025 Capital Budget by Funding Source



\$100

■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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 provide recreational emergency response plans for the City.

### Service Levels

Service	Sub-Service	Service Levels		
		2023	2024	2025
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.		

# Recreation and Culture

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(19.3)	(18.1)	(18.1)	(24.4)	(6.3)	34.8%	(24.4)	-	-
<b>Total Revenues</b>	<b>(19.3)</b>	<b>(18.1)</b>	<b>(18.1)</b>	<b>(24.4)</b>	<b>(6.3)</b>	<b>34.8%</b>	<b>(24.4)</b>	-	-
<b>Gross Expenses</b>									
Other Expenses	1.2	-	-	-	-	-	-	-	-
Wages and Benefits	421.9	553.7	606.1	623.0	16.9	2.8%	638.4	15.4	2.5%
Contracted and General Services	7.1	20.6	20.6	20.6	-	-	20.6	-	-
Heating, Lighting, Power, Water and Telephone	3.3	2.2	2.2	4.3	2.1	95.5%	4.3	-	-
Material, Goods and Supplies	3.9	3.2	3.2	2.6	(0.6)	(18.6%)	2.6	-	-
Transfers to Reserves	312.7	312.7	512.7	512.7	-	-	512.7	-	-
<b>Total Gross Expenditure</b>	<b>750.0</b>	<b>892.4</b>	<b>1,144.8</b>	<b>1,163.2</b>	<b>18.4</b>	<b>1.6%</b>	<b>1,178.6</b>	<b>15.4</b>	<b>1.3%</b>
<b>Tax Support</b>	<b>730.6</b>	<b>874.3</b>	<b>1,126.7</b>	<b>1,138.8</b>	<b>12.1</b>	<b>1.1%</b>	<b>1,154.2</b>	<b>15.4</b>	<b>1.4%</b>

### 2022 Actual Results:

In 2022, Community Partnerships had a \$143.7 favourable variance due to savings in staffing with costs of a position recovered through capital charges and reduced discretionary spending.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	5.70	5.70	-	5.70	-

### 2024 – 2025 Financial Plan Changes

<b>Breakdown of Net Operating Budget Changes</b>	<b>2024</b>	<b>2025</b>	<b>Total Changes</b>
Base	1,126.7	1,138.8	
Revenue Changes:			
Revenue	(6.3)	-	(6.3)
<b>Total Revenue Change</b>	<b>(6.3)</b>	<b>-</b>	<b>(6.3)</b>
Expenditure Changes:			
Inflation & Transfer Growth	18.4	15.4	33.8
	-	-	-
<b>Total Expenditure Change</b>	<b>18.4</b>	<b>15.4</b>	<b>33.8</b>
<b>Total Change, Net</b>	<b>12.1</b>	<b>15.4</b>	<b>27.5</b>
<b>Total Budget</b>	<b>1,138.8</b>	<b>1,154.2</b>	

# Recreation and Culture

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## 2024 Changes

### Revenue Changes:

An increase of \$6.3 has been included for special event permits, which includes rate increases of \$3.2 and an increase in the number of permits of \$3.1.

### Other Significant Items:

An amount of \$16.9 has been included for increased costs of collective agreements.

Overall, other operating expenditures have decreased by \$2.2 through a realignment of expenditures based on actuals. Examples of savings are reductions in car allowance and office expenses due to a change in business practices.

## 2025 Changes

### Other Significant Item:

An amount of \$15.4 has been included for increased costs of collective agreements.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02114: Riverbank Parks Upgrades	330.0	-	-	-	-
P.02352: Permanent Boat Launch Site	-	200.0	-	-	-
P.02600: Indoor Recreation Facilities	2,000.0	-	10,750.0	55,250.0	-
P.02602: Winter Recr. Park At Diefenbaker Park	-	88.0	-	-	-
<b>Total</b>	<b>2,330.0</b>	<b>288.0</b>	<b>10,750.0</b>	<b>55,250.0</b>	<b>-</b>

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02600: Indoor Recreation Facilities	-	-	18,000.0	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>18,000.0</b>	<b>-</b>	<b>-</b>

The 2024-2025 Community Partnerships Capital Investments include two funded projects totaling \$2,330.0 in 2024 and two funded projects totaling \$288.0 in 2025.

P.02600: Indoor Recreation Facilities capital project includes \$2.0 Million in 2024 for the design of a new White Buffalo Youth Lodge. The design portion of the project was prioritized and will be funded through the Major Capital Project Funding Plan. The construction phase of the project, budgeted in 2026 for \$19.0 Million, has \$1.0 million in funding from the CBCM reserve with the remaining \$18.0 million unfunded. The Administration is optimistic that once the design portion of the project is complete, this project will be a strong applicant for future Green and Inclusive Community Buildings Fund.

# Recreation and Culture

## City of Saskatoon

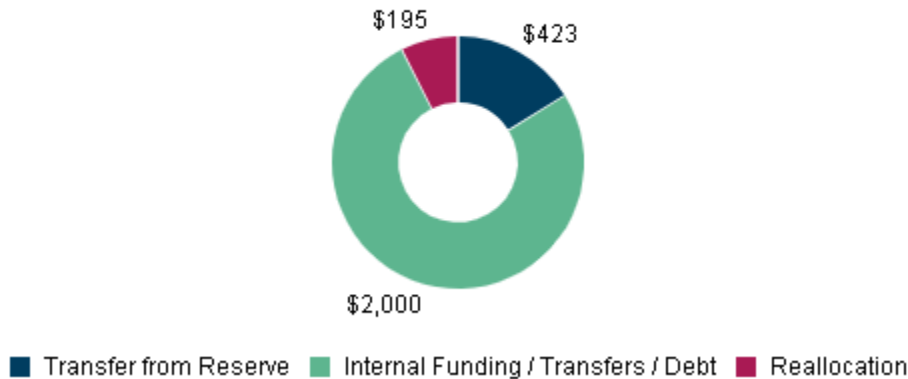
## Operating & Capital Budget Preliminary 2024/2025

P.02114: Riverbank Parks Upgrade capital project includes \$330.0 in 2024 to complete the final phase of the Victoria Park upgrades, including pathway linkages, lighting, and site furniture. This project is funded by the Park Enhancement Reserve and the Recreation & Parks Game Plan Funding Plan.

P.02602: Winter Recreation Park at Diefenbaker Park capital project requires \$88.0 in 2025 for the planting of new trees, natural grasses, and brush, to replace green infrastructure that was removed to accommodate the construction of Optimist Hill. This project is funded by the Park Enhancement Reserve.

P.02352: Permanent Boat Launch Site capital project requires \$200.0 in 2025 to complete the permanent boat launch site and is funded by the Recreation, Sport, Culture & Parks Partnership Reserve.

### 2024-2025 Capital Budget by Funding Source



### Operating Budget Impacts of 2024/2025 Capital Projects

Project	2024	2025	2026	2027	2028
P.02114 Riverbank Parks Upgrades	-	-	5.7	-	-
P.02600 Indoor Recreation Facilities	-	-	-	885.0	-
<b>Total</b>	-	-	5.7	885.0	-

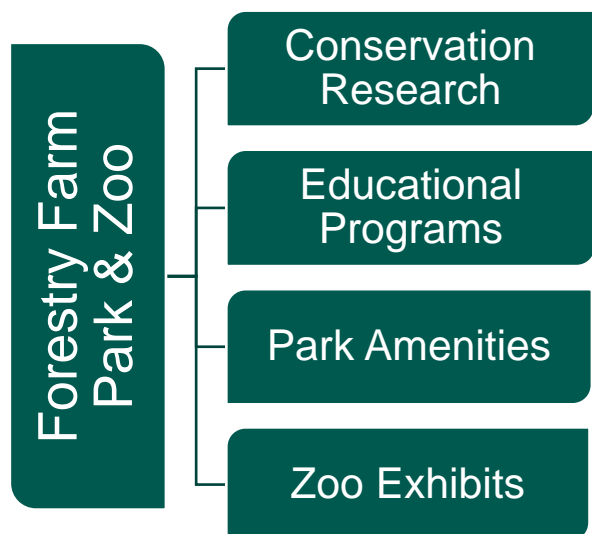
The estimated operating impact beginning the year after construction for P.02600 Indoor Recreation Facilities WBYL is \$885.0 for reserve contributions, facility maintenance and utilities.

The estimated operating impact for P.02114 Riverbank Parks Upgrade is \$5.7 for snow removal, garbage pickup, and utilities.

The operating impact for P.02352 Permanent Boat Launch Site will be determined at the final 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		
		2023	2024	2025
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.		

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(1,193.0)	(1,328.4)	(1,371.3)	(1,554.8)	(183.5)	13.4%	(1,660.3)	(105.5)	6.8%
<b>Total Revenues</b>	<b>(1,193.0)</b>	<b>(1,328.4)</b>	<b>(1,371.3)</b>	<b>(1,554.8)</b>	<b>(183.5)</b>	<b>13.4%</b>	<b>(1,660.3)</b>	<b>(105.5)</b>	<b>6.8%</b>
<b>Gross Expenses</b>									
Other Expenses	0.6	-	-	-	-	-	-	-	-
Wages and Benefits	1,474.7	1,500.4	1,504.4	1,600.6	96.2	6.4%	1,666.1	65.5	4.1%
Contracted and General Services	870.5	811.4	833.1	893.9	60.8	7.3%	923.7	29.8	3.3%
Heating, Lighting, Power, Water and Telephone	465.5	383.1	451.1	454.2	3.1	0.7%	473.9	19.7	4.3%
Material, Goods and Supplies	222.6	128.6	137.9	316.6	178.7	129.6%	324.1	7.5	2.4%
Cost Recoveries	(27.5)	(5.0)	(5.0)	(5.0)	-	(0.1%)	(5.0)	-	-
Transfers to Reserves	216.1	221.1	221.3	235.8	14.5	6.6%	236.6	0.8	0.3%
<b>Total Gross Expenditure</b>	<b>3,222.4</b>	<b>3,039.6</b>	<b>3,142.8</b>	<b>3,496.1</b>	<b>353.3</b>	<b>11.2%</b>	<b>3,619.4</b>	<b>123.3</b>	<b>3.5%</b>
<b>Tax Support</b>	<b>2,029.4</b>	<b>1,711.2</b>	<b>1,771.5</b>	<b>1,941.3</b>	<b>169.8</b>	<b>9.6%</b>	<b>1,959.1</b>	<b>17.8</b>	<b>0.9%</b>

### 2022 Actual Results:

In 2022, Forestry Farm Park & Zoo had a \$318.2 unfavourable variance from budget. Revenues were \$135.4 below budget, with admissions achieving about 84% of budget and rentals slightly above budget. Expenditures were \$182.8 above budget due to significant inflation in feed, supplies, medications, veterinary care, and natural gas.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	18.19	18.79	0.60	19.09	0.30

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	1,771.5	1,941.3	
Revenue Changes:			
Revenue	(183.5)	(105.5)	(289.0)
Total Revenue Change	(183.5)	(105.5)	(289.0)
Expenditure Changes:			
Inflation & Transfer	241.4	89.8	331.2
Growth	111.9	33.5	145.4
Total Expenditure Change	353.3	123.3	476.6
<b>Total Change, Net</b>	<b>169.8</b>	<b>17.8</b>	<b>187.6</b>
<b>Total Budget</b>	<b>1,941.3</b>	<b>1,959.1</b>	

### 2024 Changes

#### Revenue Changes:

Forestry Farm Park & Zoo revenue is anticipated to increase by \$183.5. This is comprised of new gift shop sales revenue of \$100.0, admission and rental rate increases of \$85.7 and an increase in the number of rental hours of \$12.9, which are partially offset by a reduction in admission volumes of \$15.1.

#### Growth:

Included is a Zookeeper position (\$48.4; 0.6 FTE), required to ensure the appropriate level of animal care is provided with an increase in exhibits, animals, and Canada's Accredited Zoo and Aquariums (CAZA) standards.

Inventory for the new gift shop has increased expenditures by \$50.0.

And increase of \$5.0 has been included for the phased expansion of security patrols and training and is required to meet CAZA standards.

New vehicles rentals totaling \$8.5 are included.

#### Capital Contributions:

In accordance with funding formulas specified in the Reserve for Future Expenditures Policy, the transfer to various reserves related to the Forestry Farm Park & Zoo have increased by \$14.5. The policy specifies the percentage of applicable revenue that is transferred to the reserves.



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## **Other Significant Items:**

An amount of \$48.3 has been included for increased costs of collective agreements.

Other inflationary increases total \$180.9. Included are increases for building maintenance and reserve contribution of \$23.5, veterinary services of \$23.5, animal feed costs of \$46.0, and materials and supplies of \$34.0. The remaining increases totaling \$53.9 are for animal transportation costs, memberships, banking fees, vehicle rental, and utility and fuel rates. These increases are partially offset by a \$2.3 reduction in the share of corporate insurance.

## **2025 Changes**

### **Revenue Changes:**

Forestry Farm Park & Zoo revenue is anticipated to increase by \$105.5. This is comprised of new gift shop sales revenue of \$25.0, admission and rental rate increases of \$71.3 and increases in the number of admissions and rental hours of \$9.2.

### **Growth:**

Included is a Maintenance Person position (\$23.5; 0.3 FTE), required to ensure repairs are completed in a timely manner with the increase in the number and complexity of exhibits and aging buildings.

An increase of \$10.0 has been included for the phased expansion of security patrols and training and is required to meet CAZA standards.

### **Capital Contributions:**

In accordance with funding formulas specified in the Reserve for Future Expenditures Policy, the transfer to various reserves related to the Forestry Farm Park & Zoo have increased by \$0.8. The policy specifies the percentage of applicable revenue that is transferred to the reserves.

## **Other Significant Items:**

An amount of \$42.0 has been included for increased costs of collective agreements.

Other inflationary increases totaling \$47.3 are for building and equipment maintenance, building reserve contribution, vehicle rental, veterinary services, animal feed, transportation, memberships, banking fees, and utility and fuel rates, which are partially offset by a \$2.3 reduction in the share of corporate insurance.

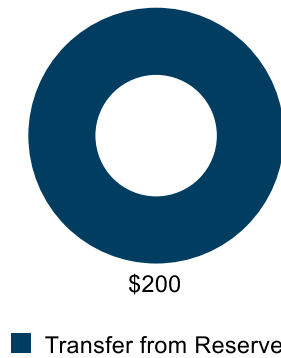
# Recreation and Culture

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02048: FFP & Zoo Master Plan Implementation	200.0	-	-	-	-
<b>Total</b>	<b>200.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

P.02048 FFP & Zoo Master Plan Implementation capital project requires \$200.0 in 2024 for the development of a year-round, fully accessible, universal washroom facility in the park. This project is funded by the Forestry Farm Park & Zoo Capital Reserve.

### 2024-2025 Capital Budget by Funding Source



### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget cost.

## 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		
		2023	2024	2025
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.		

# Recreation and Culture

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(292.1)	(340.4)	(340.4)	(310.6)	29.8	(8.8%)	(320.7)	(10.1)	3.3%
Contribution from Develop & Others	1.5	-	-	-	-	-	-	-	-
User Fees	(4,390.9)	(3,655.0)	(3,727.4)	(4,413.5)	(686.1)	18.4%	(4,501.3)	(87.8)	2.0%
<b>Total Revenues</b>	<b>(4,681.5)</b>	<b>(3,995.4)</b>	<b>(4,067.8)</b>	<b>(4,724.1)</b>	<b>(656.3)</b>	<b>16.1%</b>	<b>(4,822.0)</b>	<b>(97.9)</b>	<b>2.1%</b>
<b>Gross Expenses</b>									
Other Expenses	1.4	-	-	-	-	-	-	-	-
Wages and Benefits	1,435.7	1,689.9	1,691.4	1,754.4	63.0	3.7%	1,799.3	44.9	2.6%
Contracted and General Services	1,581.6	1,430.4	1,444.9	1,502.3	57.4	4.0%	1,516.0	13.7	0.9%
Heating, Lighting, Power, Water and Telephone	301.7	263.4	272.3	298.8	26.5	9.7%	311.1	12.3	4.1%
Material, Goods and Supplies	275.0	243.4	247.4	294.8	47.4	19.2%	301.1	6.3	2.1%
Transfers to Reserves	1,086.1	368.3	411.8	873.8	462.0	112.2%	894.5	20.7	2.4%
<b>Total Gross Expenditure</b>	<b>4,681.5</b>	<b>3,995.4</b>	<b>4,067.8</b>	<b>4,724.1</b>	<b>656.3</b>	<b>16.1%</b>	<b>4,822.0</b>	<b>97.9</b>	<b>2.1%</b>
<b>Tax Support</b>	-	-	-	-	-	-	-	-	-

### 2022 Actual Results:

In 2022, Golf Courses had no variance from budget as this program is fully cost recovered. Revenues were \$686.1 above budget and expenditures were \$31.7 below budget, resulting in a \$717.8 increase in the transfer to the Golf Course capital reserves. Staff savings of \$254.4 due to delayed hiring were offset by higher costs for materials, supplies and maintenance.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	24.80	24.80	-	24.80	-

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(656.3)	(97.9)	(754.2)
Total Revenue Change	(656.3)	(97.9)	(754.2)
Expenditure Changes:			
Inflation & Transfer	656.3	97.9	754.2
Total Expenditure Change	656.3	97.9	754.2
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	

### 2024 Changes

#### Revenue Changes:

Golf Course revenue is anticipated to increase by \$656.3. The increase is comprised of an increase in the number of rounds played of \$503.4, increases in driving range and trackage revenue of \$65.8, and rate increases for green fees of \$115.4, trackage of \$1.8 and lounge sales of \$10.4. These are partially offset by decreases in lounge volumes and concession revenue of \$40.5.

#### Capital Contributions:

Due to the full cost recovery nature of this program, the contribution to the Golf Course Capital Reserve has increased by \$444.7, to offset revenue and expenditure changes along with the contribution to the stabilization reserve, bringing the total annual contribution to \$701.6.

The contribution to the Holiday Park Golf Course Redevelopment Reserve has increased by \$17.3, based on the increase to the budgeted number of rounds played, to a total annual contribution of \$122.2.

The contribution to the Golf Course Stabilization Reserve has remained unchanged at \$50.0, to continue to build the reserve.

#### Other Significant Items:

An amount of \$61.8 has been included for increased costs of collective agreements.

Other inflationary increases totalling \$141.6 are for power cart and pro-manager contracts, building and equipment maintenance, building reserve contribution, vehicle rental, administrative services, grounds maintenance and supplies, car allowance, office expenses, and utility and fuel rate increases. These increases are partially offset by a \$9.1 reduction in the share of corporate insurance.

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## 2025 Changes

### Revenue Changes:

Golf Course revenue is anticipated to increase by \$97.9. The increase is comprised of rate increases for green fees of \$85.9, trackage of \$1.9 and lounge sales of \$10.1.

### Capital Contributions:

Due to the full cost recovery nature of this program, the contribution to the Golf Course Capital Reserve has increased by \$19.7, to offset revenue and expenditure changes along with the contribution to the stabilization reserve, bringing the total annual contribution to \$721.3.

The contribution to the Holiday Park Golf Course Redevelopment Reserve has increased by \$1.0, based on the increase to the budgeted number of rounds played, to a total annual contribution of \$123.2.

The contribution to the Golf Course Stabilization Reserve has remained unchanged at \$50.0, to continue to build the reserve.

### Other Significant Items:

An amount of \$44.9 has been included for increased costs of collective agreements.

Other inflationary increases totalling \$33.3 are for power cart and pro-manager contracts, building and equipment maintenance, building reserve contribution, vehicle rental, administrative services, grounds maintenance and supplies, car allowance, office expenses, and utility and fuel rate increases. These increases are partially offset by a \$9.1 reduction in the share of corporate insurance.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02101: Golf Course Improvemnts & Equip Repl.	1,175.0	875.0	325.0	325.0	325.0
<b>Total</b>	<b>1,175.0</b>	<b>875.0</b>	<b>325.0</b>	<b>325.0</b>	<b>325.0</b>

P.02101: Golf Course Improvements & 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 the patrons. In addition to regular equipment replacements, both 2024 and 2025 include provisions for driving range netting upgrades. This project is funded by the Golf Course Capital Reserve.

## 2024-2025 Capital Budget by Funding Source



\$2,050

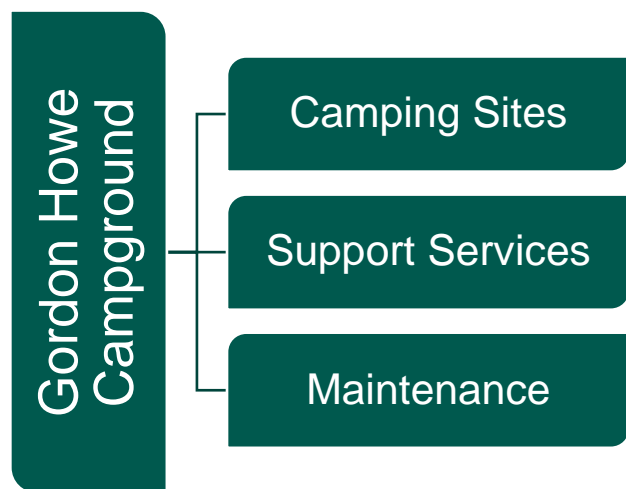
■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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		
		2023	2024	2025
Customer Service	Accessibility	On-line reservation and payment functionality		
	On-site services	Campground Manager available 24 hours/day for the whole season		
		Admin. Office & support staff open 8am-10pm daily during season		
		Laundry available on site. Free washrooms & showers. Site comes with BBQ pits & picnic tables		
		Playground 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.		



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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(602.4)	(589.2)	(589.2)	(649.7)	(60.5)	10.3%	(687.4)	(37.7)	5.8%
<b>Total Revenues</b>	<b>(602.4)</b>	<b>(589.2)</b>	<b>(589.2)</b>	<b>(649.7)</b>	<b>(60.5)</b>	<b>10.3%</b>	<b>(687.4)</b>	<b>(37.7)</b>	<b>5.8%</b>
<b>Gross Expenses</b>									
Wages and Benefits	195.0	202.0	202.2	208.5	6.3	3.1%	213.6	5.1	2.4%
Contracted and General Services	217.2	198.6	202.6	203.9	1.3	0.6%	205.6	1.7	0.8%
Heating, Lighting, Power, Water and Telephone	90.4	112.2	115.0	123.9	8.9	7.7%	129.6	5.7	4.6%
Material, Goods and Supplies	24.9	30.8	30.8	33.3	2.5	8.1%	34.2	0.9	2.7%
Transfers to Reserves	74.7	45.6	38.6	80.1	41.5	107.5%	104.4	24.3	30.3%
<b>Total Gross Expenditure</b>	<b>602.4</b>	<b>589.2</b>	<b>589.2</b>	<b>649.7</b>	<b>60.5</b>	<b>10.3%</b>	<b>687.4</b>	<b>37.7</b>	<b>5.8%</b>
<b>Tax Support</b>	-	-	-	-	-	-	-	-	-

### 2022 Actual Results:

In 2022, Gordon Howe Campground had no variance from budget as this program is fully cost recovered. Revenues were \$13.2 above budget and expenditures \$16.0 below budget, resulting in a \$29.2 increased transfer to the Campsite Reserve.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalent</b>	2.80	2.80	-	2.80	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(60.5)	(37.7)	(98.2)
Total Revenue Change	(60.5)	(37.7)	(98.2)
Expenditure Changes:			
Inflation & Transfer	60.5	37.7	98.2
Total Expenditure Change	60.5	37.7	98.2
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	

### 2024 Changes

#### Revenue Changes:

Revenues are budgeted to increase by \$60.5 due to proposed rate increases of \$34.0 and an increase of \$42.0 for the new seasonal rental option, partially offset by a decrease in the budgeted number of monthly rentals of \$11.2 and a reduction to the laundry revenue of \$4.3.

#### Other Significant Items:

An amount of \$5.8 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$14.3 are for grounds, building and equipment maintenance, and utility, fuel, and bank charges rate increases, which are partially offset by a \$1.1 reduction in the share of corporate insurance.

Due to the full cost recovery nature of this program, the contribution to the Campsite Reserve increased by \$41.5, bringing the annual contribution to \$80.1.

### 2025 Changes

#### Revenue Changes:

Revenues are budgeted to increase by \$37.8 due to proposed rate increases of \$27.1 and an increase in the budgeted number of seasonal rentals of \$10.7.

#### Other Significant Items:

An amount of \$5.1 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$8.3 are for building maintenance and reserve contributions, and utility, fuel, and bank charges rate increases.

Due to the full cost recovery nature of this program, the contribution to the Campsite Reserve increased by \$24.3, bringing the annual contribution to \$104.4.

# Recreation and Culture

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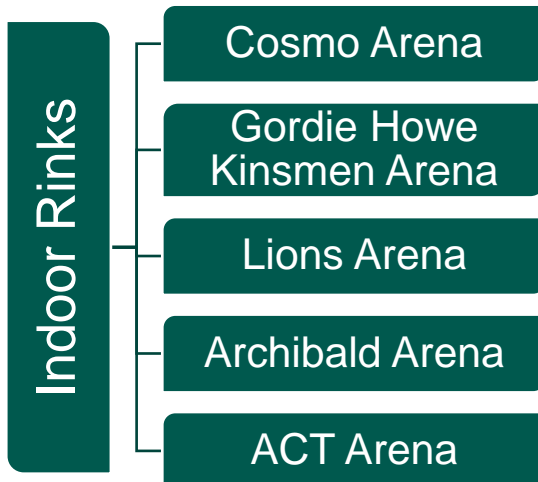
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## Summary of Capital Investments

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 people 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		
		2023	2024	2025
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.		

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	(15.0)	-	-	-	-	-	-	-	-
User Fees	(2,247.9)	(2,387.7)	(2,439.6)	(2,535.8)	(96.2)	3.9%	(2,694.2)	(158.4)	6.2%
<b>Total Revenues</b>	<b>(2,262.9)</b>	<b>(2,387.7)</b>	<b>(2,439.6)</b>	<b>(2,535.8)</b>	<b>(96.2)</b>	<b>3.9%</b>	<b>(2,694.2)</b>	<b>(158.4)</b>	<b>6.2%</b>
<b>Gross Expenses</b>									
Wages and Benefits	1,208.9	1,057.2	1,057.9	1,096.1	38.2	3.6%	1,123.2	27.1	2.5%
Contracted and General Services	905.7	928.9	934.9	960.3	25.4	2.7%	983.0	22.7	2.4%
Heating, Lighting, Power, Water and Telephone	727.8	689.5	818.6	821.1	2.5	0.3%	862.2	41.1	5.0%
Material, Goods and Supplies	39.3	12.8	16.2	30.5	14.3	88.3%	31.3	0.8	2.6%
Cost Recoveries	(7.2)	-	-	-	-	-	-	-	-
Transfers to Reserves	62.5	62.5	62.5	62.5	-	-	62.5	-	-
<b>Total Gross Expenditure</b>	<b>2,937.1</b>	<b>2,750.9</b>	<b>2,890.1</b>	<b>2,970.5</b>	<b>80.4</b>	<b>2.8%</b>	<b>3,062.2</b>	<b>91.7</b>	<b>3.1%</b>
<b>Tax Support</b>	<b>674.2</b>	<b>363.2</b>	<b>450.5</b>	<b>434.7</b>	<b>(15.8)</b>	<b>(3.5%)</b>	<b>368.0</b>	<b>(66.7)</b>	<b>(15.3%)</b>

### 2022 Actual Results:

In 2022, Indoor Rinks had a \$311.0 unfavourable variance from budget. Revenues were \$124.8 below budget, achieving 95% of budget, and expenditures were \$186.2 overspent due to higher salaries required to operate two sites providing summer ice while ACT was shut down for a major maintenance project involving the replacement of the ice plants, in addition to higher utility costs.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	14.25	14.25	-	14.25	-

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	450.5	434.7	
Revenue Changes:			
Revenue	(96.2)	(158.4)	(254.6)
Total Revenue Change	(96.2)	(158.4)	(254.6)
Expenditure Changes:			
Inflation & Transfer	80.4	91.7	172.1
Total Expenditure Change	80.4	91.7	172.1
<b>Total Change, Net</b>	<b>(15.8)</b>	<b>(66.7)</b>	<b>(82.5)</b>
<b>Total Budget</b>	<b>434.7</b>	<b>368.0</b>	

### 2024 Changes

#### Revenue Changes:

Indoor Rinks revenue is anticipated to increase by \$96.2. Increases in rental and admission rates, rental hours, and board advertising of \$103.4 are partially offset by a decrease in concession revenue of \$7.2.

#### Other Significant Items:

An amount of \$31.4 has been included for increased costs of collective agreements.

Other inflationary adjustments totalling \$53.4 are for building and equipment maintenance, building reserve contribution, and utility rates, which are partially offset by a \$4.4 reduction in the share of corporate insurance.

### 2025 Changes

#### Revenue Changes:

Indoor Rinks revenue is anticipated in increase by \$158.4 due to increases in rental and admission rates.

#### Other Significant Items:

An amount of \$27.1 has been included for increased costs of collective agreements.

Other inflationary adjustments totalling \$65.0 are for building and equipment maintenance, building reserve contribution, and utility and fuel rate increases, which are partially offset by a \$0.4 reduction in the share of corporate insurance.

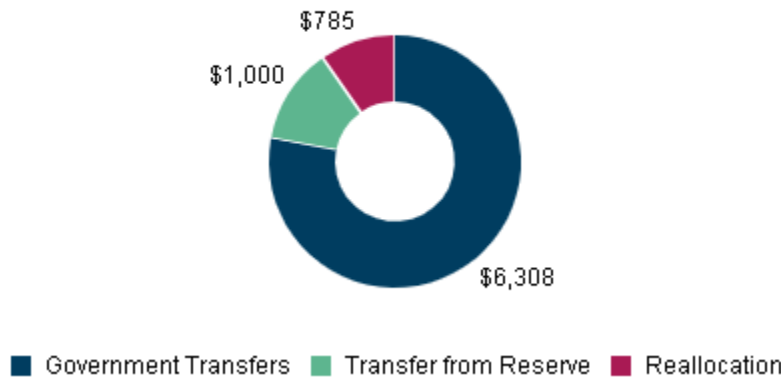
## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10080: Archibald Arena Rehabilitation	287.0	7,806.0	-	-	-
<b>Total</b>	<b>287.0</b>	<b>7,806.0</b>	-	-	-

P.10080: Archibald Arena Rehabilitation capital project requires \$287.0 in 2024 and \$7,806.0 in 2025 for the retrofit, repair, and upgrade of Archibald Arena. This project was prioritized and will be funded through the Major Capital Project Funding Plan along with a contribution from the Civic Buildings Comprehensive Maintenance Reserve.

Capital investments for the replacement of ice resurfacers is included under Leisure Centres – Rentals as part of P.00706 Leisure Services-Facility Equipment Replacement.

### 2024-2025 Capital Budget by Funding Source



### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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 residents, where participants pay admission and/or program fees to recover a portion of the costs.

### Service Levels

Service	Sub-Service	Service Levels		
		2023	2024	2025
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,		



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hours are reduced on weekends and statutory holidays.  
Facilities are open 363 days per year.

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(4,717.0)	(6,667.9)	(5,765.3)	(6,163.3)	(398.0)	6.9%	(6,615.1)	(451.8)	7.3%
<b>Total Revenues</b>	<b>(4,717.0)</b>	<b>(6,667.9)</b>	<b>(5,765.3)</b>	<b>(6,163.3)</b>	<b>(398.0)</b>	<b>6.9%</b>	<b>(6,615.1)</b>	<b>(451.8)</b>	<b>7.3%</b>
<b>Gross Expenses</b>									
Other Expenses	0.2	-	-	-	-	-	-	-	-
Wages and Benefits	6,172.6	5,956.6	5,960.8	6,042.8	82.0	1.4%	6,176.4	133.6	2.2%
Contracted and General Services	6,393.9	6,622.6	6,749.7	6,616.1	(133.6)	(2.0%)	6,507.3	(108.8)	(1.6%)
Heating, Lighting, Power, Water and Telephone	21.5	25.3	25.3	25.3	-	-	25.3	-	-
Material, Goods and Supplies	83.1	147.2	147.2	100.8	(46.4)	(31.5%)	100.8	-	-
Cost Recoveries	(201.0)	-	-	-	-	-	-	-	-
Transfers to Reserves	8.3	8.3	8.3	8.3	-	-	8.3	-	-
<b>Total Gross Expenditure</b>	<b>12,478.6</b>	<b>12,760.0</b>	<b>12,891.3</b>	<b>12,793.3</b>	<b>(98.0)</b>	<b>(0.8%)</b>	<b>12,818.1</b>	<b>24.8</b>	<b>0.2%</b>
<b>Tax Support</b>	<b>7,761.6</b>	<b>6,092.1</b>	<b>7,126.0</b>	<b>6,630.0</b>	<b>(496.0)</b>	<b>(7.0%)</b>	<b>6,203.0</b>	<b>(427.0)</b>	<b>(6.4%)</b>

### 2022 Actual Results:

In 2022, Leisure Centres-Program had a \$1,669.5 unfavourable variance from budget. Revenues were \$1,950.9 below budget, achieving 69% of admissions and 76% of registrations, with expenditures \$281.4 below budget. Expenditure savings were in reduced contract instructor payments and other general operating expenses. In 2023, the revenue budget was reduced by \$1.067 million to better reflect achievable results.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	80.49	79.79	(0.70)	79.79	-

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	7,126.0	6,630.0	
Revenue Changes:			
Revenue	(398.0)	(451.8)	(849.8)
Total Revenue Change	(398.0)	(451.8)	(849.8)
Expenditure Changes:			
Inflation & Transfer	(98.0)	24.8	(73.2)
Total Expenditure Change	(98.0)	24.8	(73.2)
<b>Total Change, Net</b>	<b>(496.0)</b>	<b>(427.0)</b>	<b>(923.0)</b>
<b>Total Budget</b>	<b>6,630.0</b>	<b>6,203.0</b>	

### 2024 Changes

#### Revenue Change:

Program revenues are anticipated to increase by \$398.0. The change is comprised of a \$297.5 increase in admission rates, \$21.0 increase in registration rates and a \$79.5 increase in the number of registrations.

#### Other Significant Items:

Harry Bailey Aquatic Centre is expected to be closed to the public for all of 2024 and most of 2025 while the facility undergoes a major renovation. 2024 operating expenditures have been reduced by \$250.0 as a base budget adjustment, to be offset by anticipated revenue increases when the budget is reestablished in 2026.

Staffing has decreased by \$74.4 (0.85 FTEs). A portion of a Site Administrator position has been transferred to Targeted Programming (\$41.8; 0.40 FTE) and Outdoor Pools (\$31.4; 0.30 FTE). In addition, Cashier Receptionist positions (\$59.7; 1.10 FTEs) were converted to a Clerk 10 position (\$58.5; 0.95 FTE), resulting in a decrease of 0.15 FTEs and savings of \$1.2.

An amount of \$156.4 has been included for increased costs of collective agreements.

The internal rental costs for facility space to run programs is set to increase by \$58.0 due to an increase in rental rates and the change in the number of program hours. This cost is offset by revenues in Leisure Centres – Rentals and is an allocation of operating costs related to running a revenue-generating program.

Other inflationary increases of \$12.0 are for contract instructor rates and the increased cost of swim awards.

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## 2025 Changes

### Revenue Change:

Program revenues are anticipated to increase by \$451.8. The change is comprised of a \$368.0 increase in admission rates, \$22.1 increase in registration rates and a \$61.7 increase in the number of registrations.

### Other Significant Items:

Harry Bailey Aquatic Centre is expected to be closed to the public for all of 2024 and most of 2025 while the facility undergoes a major renovation. 2025 operating expenditures have been reduced by \$250.0, bringing the total base adjustment to \$500.0, to be offset by anticipated revenue increases when the budget is reestablished in 2026.

An amount of \$133.6 has been included for increased costs of collective agreements.

The internal rental costs for facility space to run programs is set to increase by \$129.2 due to an increase in rental rates and the change in the number of program hours. This cost is offset by revenues in Leisure Centres – Rentals and is an allocation of operating costs related to running a revenue-generating program.

Other inflationary increases of \$12.0 are for contract instructor rates and an allocation of administrative support.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02606: Indoor Leisure Centers Upgrades/Enhancement	-	250.0	-	-	-
<b>Total</b>	<b>-</b>	<b>250.0</b>	<b>-</b>	<b>-</b>	<b>-</b>

P.02606: Accessibility Upgrades at Indoor Leisure Centres capital project requires \$250.0 in 2025 to correct the accessibility/inclusivity issues identified in prior assessments and current issues which have been noted by facility users. This project is funded by the Recreation & Parks Game Plan Funding Plan.

# Recreation and Culture

## 2024-2025 Capital Budget by Funding Source



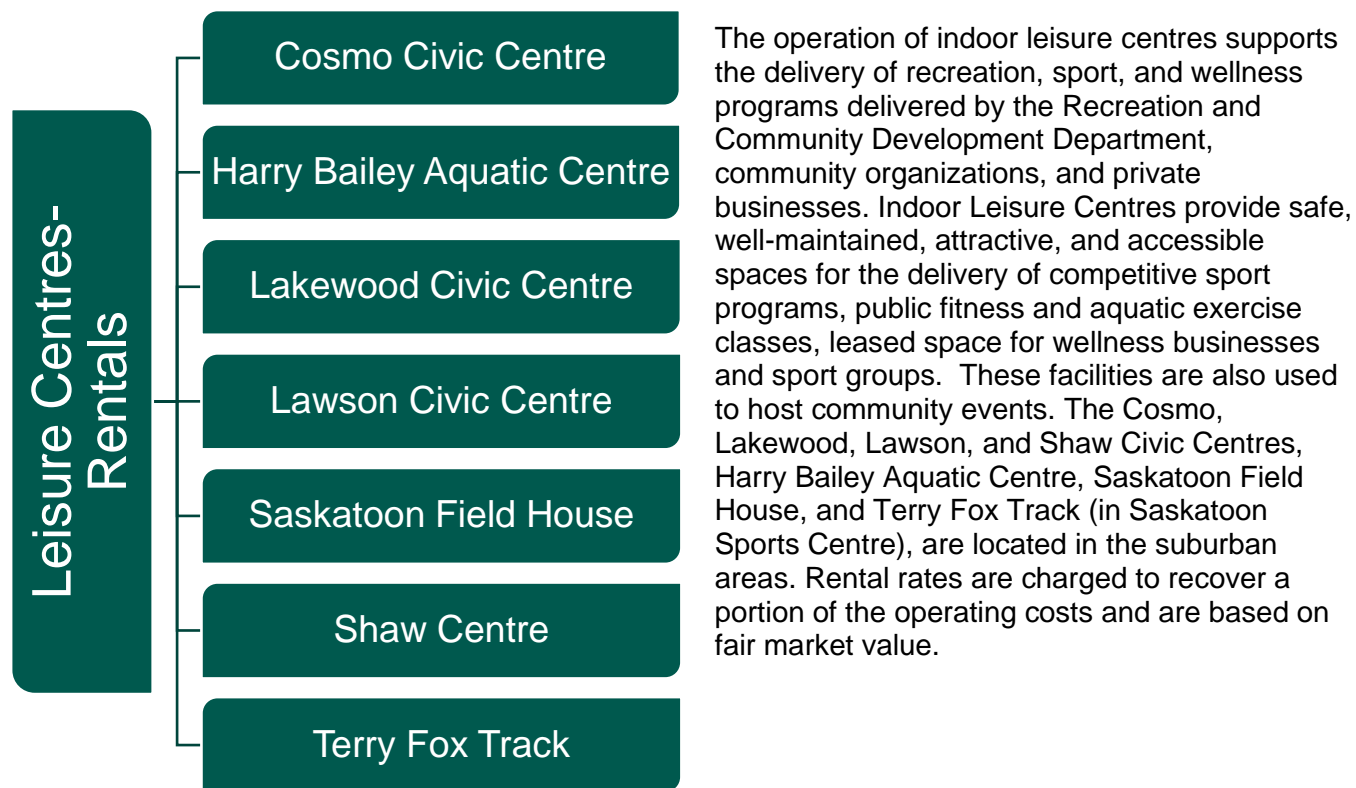
## Operating Budget Impacts of 2024/2025 Capital Projects

Project	2024	2025	2026	2027	2028
P.02606 Accessibility Upgrades To Indoor Pools	-	-	9.6	-	-
<b>Total</b>	-	-	9.6	-	-

The annual operating impact for P.02606 Accessibility Upgrades at Indoor Leisure Centres is \$9.6 for cleaning, preventative maintenance and CBCM contribution.

## Leisure Centres-Rentals

### Overview



### Service Levels

Service	Sub-Service	Service Levels		
		2023	2024	2025
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, 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.		

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(65.0)	-	-	-	-	-	-	-	-
User Fees	(7,223.5)	(7,552.8)	(7,742.2)	(7,763.2)	(21.0)	0.3%	(7,942.8)	(179.6)	2.3%
<b>Total Revenues</b>	<b>(7,288.5)</b>	<b>(7,552.8)</b>	<b>(7,742.2)</b>	<b>(7,763.2)</b>	<b>(21.0)</b>	<b>0.3%</b>	<b>(7,942.8)</b>	<b>(179.6)</b>	<b>2.3%</b>
<b>Gross Expenses</b>									
Other Expenses	1.3	-	-	-	-	-	-	-	-
Wages and Benefits	1,546.1	1,602.6	1,603.6	1,652.3	48.7	3.0%	1,690.5	38.2	2.3%
Contracted and General Services	7,122.5	7,169.0	7,216.2	7,508.0	291.8	4.0%	7,656.6	148.6	2.0%
Heating, Lighting, Power, Water and Telephone	2,683.3	2,362.9	2,898.9	2,938.7	39.8	1.4%	3,043.7	105.0	3.6%
Material, Goods and Supplies	52.6	85.3	85.3	85.3	-	-	85.3	-	-
Cost Recoveries	(204.9)	(194.7)	(198.5)	(205.3)	(6.8)	3.4%	(212.3)	(7.0)	3.4%
Transfers to Reserves	222.0	222.0	222.0	224.6	2.6	1.2%	226.1	1.5	0.7%
Contributions to Capital	12.2	12.2	12.2	-	(12.2)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	9.6	9.6	-	8.1	(1.5)	(15.6%)
<b>Total Gross Expenditure</b>	<b>11,435.1</b>	<b>11,259.3</b>	<b>11,839.7</b>	<b>12,213.2</b>	<b>373.5</b>	<b>3.2%</b>	<b>12,498.0</b>	<b>284.8</b>	<b>2.3%</b>
<b>Tax Support</b>	<b>4,146.6</b>	<b>3,706.5</b>	<b>4,097.4</b>	<b>4,450.0</b>	<b>352.6</b>	<b>8.6%</b>	<b>4,555.2</b>	<b>105.2</b>	<b>2.4%</b>

### 2022 Actual Results:

In 2022, Leisure Centres-Rentals had a \$440.1 unfavourable variance from budget. Revenues were \$264.3 below budget, with hourly rentals achieving 85% of budget. Expenditures were \$175.8 above budget, primarily due to higher utility costs and partially offset by savings in discretionary spending and salaries due to vacancies.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	18.77	18.77	-	18.77	-

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	4,097.5	4,450.0	
Revenue Changes:			
Revenue	(21.0)	(179.6)	(200.6)
<b>Total Revenue Change</b>	<b>(21.0)</b>	<b>(179.6)</b>	<b>(200.6)</b>

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Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Expenditure Changes:			
Inflation & Transfer	368.6	283.0	651.6
Growth	4.9	1.8	6.7
Total Expenditure Change	373.5	284.8	658.3
<b>Total Change, Net</b>	<b>352.5</b>	<b>105.2</b>	<b>457.7</b>
<b>Total Budget</b>	<b>4,450.0</b>	<b>4,555.2</b>	

## 2024 Changes

### Revenue Change:

Internal rental revenue is anticipated to increase by \$61.4 due to an increase in rental rates and a change in program hours. This is rental revenue for space allocated for programs and is offset by an expense reported under Leisure Centres – Programs and Community Development.

Other revenue changes include an increase of \$32.9 as a result of increases in the hourly rental rates, offset by decreases in the number of hours rented of \$41.9, decrease in sponsorship revenue of \$20.8 and other miscellaneous revenue decreases of \$10.6.

### Growth:

An increase of \$54.3 has been included for enhanced security at Cosmo Civic Centre and Shaw Centres.

Promotional expenditures have been reduced by \$50.0 as the expenditure is no longer contractually required.

### Capital Contribution:

Capital contributions are reduced by \$9.6 to fund the Leisure Centers' share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating. This contribution will be phased out over the next three years.

### Other Significant Change:

An amount of \$50.4 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$312.7 are for building maintenance, reserve contributions and administrative support and \$31.3 for utility rate changes, which are partially offset by a share of costs recovered from the libraries. Also included is a \$25.2 reduction for the Leisure Centers' share of corporate insurance.

A Cashier Receptionist position (\$11.1; 0.20) was converted to a Clerk 10 position (\$11.1; 0.15) resulting in a reduction of 0.05 of an FTE.

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## 2025 Changes

### Revenue Change:

Internal rental revenue is anticipated to increase by \$132.5 due to an increase in rental rates and a change in program hours. This is rental revenue for space allocated for programs and is offset by an expense reported under Leisure Centres – Programs and Community Development.

Other revenue changes include an increase of \$45.2 due to increases in the hourly rental rates and other miscellaneous revenue increase of \$1.9.

### Capital Contributions:

The Leisure Centers’ share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating, have been reduced by \$1.5. This contribution is offset by restoring capital contributions and will be phased out over the next two years.

### Other Significant Change:

An amount of \$38.2 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$144.4 are for building maintenance, reserve contributions and administrative support and \$100.4 for utility rate increases, which are partially offset by a share of costs recovered from the libraries. Also included is a \$1.8 increase for the Leisure Centers’ share of corporate insurance.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00706: Leis Serv-Facility Equip Repl	250.0	275.0	973.0	225.0	250.0
P.10061: Leisure Cntrs/Outdoor Pools Security Sys	105.0	75.0	-	-	-
<b>Total</b>	<b>355.0</b>	<b>350.0</b>	<b>973.0</b>	<b>225.0</b>	<b>250.0</b>

The 2024-2025 Leisure Centres - Rentals Capital Investments includes \$355.0 for two funded projects in 2024 and \$350.0 for two funded projects in 2025.

P.00706: Leisure Services-Facility Equipment Replacement capital project provides for the replacement of specialized program and fitness equipment used by the Recreation and Community Development Department. The type of equipment 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. \$250.0 is required in 2024 and \$125.0 in 2025 to replace fitness and specialized event equipment at the indoor leisure centres. Also in 2025, \$150.0 is required for the replacement of the ice resurfacer at Lions Arena with an electric ice resurfacer. This project is funded by the Leisure Services Equipment Replacement Reserve and a one-time contribution of \$50.0 from the Sustainability Reserve to help fund the electric ice resurfacer.



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P.10061: Indoor Leisure Centres/Outdoor Pools Security System capital project requires \$105.0 in 2024 for the replacement of the security camera system at three leisure centres and the outdoor pools, and \$75.0 in 2025 to upgrade the radio systems at three leisure centres to allow for improved coverage. This project is funded by the Community Services Capital Reserve.

## 2024-2025 Capital Budget by Funding Source



\$705

■ Transfer from Reserve

## Operating Budget Impacts of 2024/2025 Capital Projects

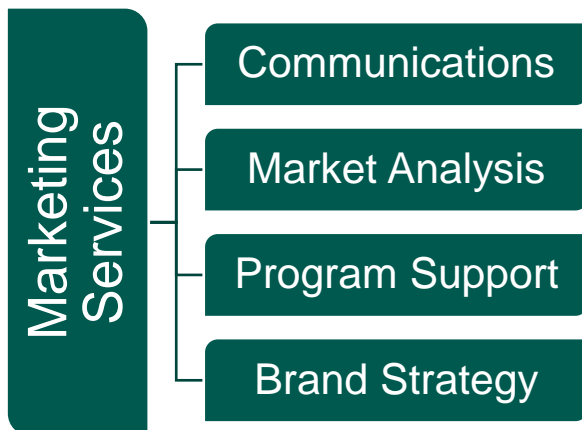
Project	2024	2025	2026	2027	2028
Indoor Leisure Centres/ODP Security P.10061 System	-	-	37.0	-	-
<b>Total</b>	-	-	37.0	-	-

## Operating Budget Impacts of 2024/2025 Capital Projects

The annual operating impact for P.10061 Indoor Leisure Centres/Outdoor Pools Security System is \$24.0 for recording services and upgraded internet fees and \$13.0 for contributions to the equipment replacement reserve.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Wages and Benefits	594.1	720.5	748.4	662.4	(86.0)	(11.5%)	681.4	19.0	2.9%
Contracted and General Services	15.7	32.0	32.0	33.4	1.4	4.4%	34.1	0.7	2.1%
Heating, Lighting, Power, Water and Telephone	2.2	1.8	1.8	2.2	0.4	22.2%	2.2	-	-
Material, Goods and Supplies	4.9	3.1	3.1	3.8	0.7	22.6%	3.9	0.1	2.6%
Cost Recoveries	(181.6)	(291.1)	(291.3)	(190.1)	101.2	(34.7%)	(197.5)	(7.4)	3.9%
<b>Total Gross Expenditure</b>	<b>435.3</b>	<b>466.3</b>	<b>494.0</b>	<b>511.7</b>	<b>17.7</b>	<b>3.6%</b>	<b>524.1</b>	<b>12.4</b>	<b>2.4%</b>
<b>Tax Support</b>	<b>435.3</b>	<b>466.3</b>	<b>494.0</b>	<b>511.7</b>	<b>17.7</b>	<b>3.6%</b>	<b>524.1</b>	<b>12.4</b>	<b>2.4%</b>

#### 2022 Actual Results:

In 2022 Marketing Services had a \$31.0 favorable variance from budget due to higher than anticipated cost recoveries as well as reduced training and advertising expenses.

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## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	7.00	6.00	(1.00)	6.00	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	494.0	511.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	16.2	12.4	28.6
Growth	1.5	-	1.5
Total Expenditure Change	17.7	12.4	30.1
<b>Total Change, Net</b>	<b>17.7</b>	<b>12.4</b>	<b>30.1</b>
<b>Total Budget</b>	<b>511.7</b>	<b>524.1</b>	

### 2024 Changes

#### **Growth:**

A growth increase of \$1.5 has been added in 2024 for additional office expenses and overheads.

#### **Other Significant Item(s):**

There is a transfer of 1.0 Marketing Consultant II FTE and an offsetting amount of cost recoveries from Marketing Services to Communications and Public Engagement within the Corporate Support service line in 2024. An amount of \$24.5 has been included for the increased costs of collective agreements and offset by cost recoveries which increased by \$8.3.

### 2025 Changes

#### **Other Significant Item(s):**

An amount of \$19.0 has been included for the increased costs of collective agreements and cost recoveries increased by \$7.4.

## Summary of Capital Investments

There are no capital investments for Marketing Services.

# Recreation and Culture

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	-	(0.5)	(0.5)	(0.5)	-	-	(0.5)	-	-
<b>Total Revenues</b>	-	<b>(0.5)</b>	<b>(0.5)</b>	<b>(0.5)</b>	-	-	<b>(0.5)</b>	-	-
<b>Gross Expenses</b>									
Contracted and General Services	15.0	18.0	18.0	18.5	0.5	2.8%	19.0	0.5	2.7%
Heating, Lighting, Power, Water and Telephone	3.6	4.8	4.9	4.9	-	0.2%	5.1	0.2	4.1%
Material, Goods and Supplies	0.2	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>18.8</b>	<b>22.8</b>	<b>22.9</b>	<b>23.4</b>	<b>0.5</b>	<b>2.2%</b>	<b>24.1</b>	<b>0.7</b>	<b>3.0%</b>
<b>Tax Support</b>	<b>18.8</b>	<b>22.3</b>	<b>22.4</b>	<b>22.9</b>	<b>0.5</b>	<b>2.3%</b>	<b>23.6</b>	<b>0.7</b>	<b>3.1%</b>

#### 2022 Actual Results:

In 2022 the Marr Residence had a \$3.5 favorable variance from budget.

#### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

# Recreation and Culture

City of Saskatoon

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Preliminary 2024/2025

## 2024 – 2025 Financial Plan Changes

<b>Breakdown of Net Operating Budget Changes</b>	<b>2024</b>	<b>2025</b>	<b>Total Changes</b>
Base	22.4	22.9	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	0.5	0.7	1.2
Total Expenditure Change	0.5	0.7	1.2
<b>Total Change, Net</b>	<b>0.5</b>	<b>0.7</b>	<b>1.2</b>
<b>Total Budget</b>	<b>22.9</b>	<b>23.6</b>	

### 2024 Changes

There are no significant 2024 operating changes for Marr Residence.

### 2025 Changes

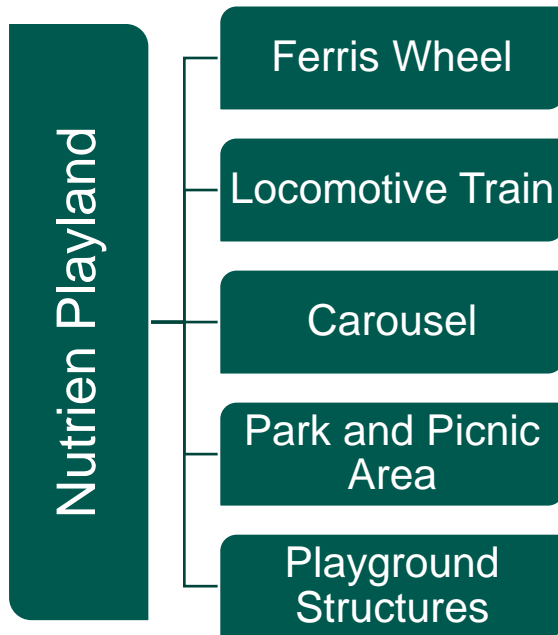
There are no significant 2025 operating changes for Marr Residence.

## 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		
		2023	2024	2025
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.		

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(466.2)	(630.3)	(690.5)	(694.1)	(3.6)	0.5%	(750.5)	(56.4)	8.1%
<b>Total Revenues</b>	<b>(466.2)</b>	<b>(630.3)</b>	<b>(690.5)</b>	<b>(694.1)</b>	<b>(3.6)</b>	<b>0.5%</b>	<b>(750.5)</b>	<b>(56.4)</b>	<b>8.1%</b>
<b>Gross Expenses</b>									
Other Expenses	5.1	-	-	-	-	-	-	-	-
Wages and Benefits	213.4	249.4	249.5	241.8	(7.7)	(3.1%)	247.8	6.0	2.5%
Contracted and General Services	139.6	144.6	146.1	183.5	37.4	25.6%	183.9	0.4	0.2%
Heating, Lighting, Power, Water and Telephone	9.2	15.9	16.3	17.6	1.3	8.1%	18.4	0.8	4.5%
Material, Goods and Supplies	14.1	16.3	16.3	17.4	1.1	6.7%	17.5	0.1	0.6%
Transfers to Reserves	107.2	201.3	259.5	231.6	(27.9)	(10.8%)	281.0	49.4	21.3%
Contributions to Capital	2.8	2.8	2.8	-	(2.8)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	2.2	2.2	-	1.9	(0.3)	(13.6%)
<b>Total Gross Expenditure</b>	<b>491.4</b>	<b>630.3</b>	<b>690.5</b>	<b>694.1</b>	<b>3.6</b>	<b>0.5%</b>	<b>750.5</b>	<b>56.4</b>	<b>8.1%</b>
<b>Tax Support</b>	<b>25.2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 2022 Actual Results:

In 2022, Nutrien Playland had a \$25.2 unfavourable variance from budget. Revenues were \$164.1 below budget, achieving 75% of budget, and expenditures were \$44.8 below budget primarily due to reduced operating hours when the rides were closed during inclement weather. The transfer to the Nutrien Playland Stabilization Reserve was reduced by \$94.1, depleting the reserve. The remaining \$25.2 was not able to be absorbed by the stabilization reserve.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	<b>3.83</b>	<b>3.83</b>	<b>-</b>	<b>3.83</b>	<b>-</b>

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(3.6)	(56.4)	(60.0)
Total Revenue Change	(3.6)	(56.4)	(60.0)
Expenditure Changes:			
Inflation & Transfer	3.6	56.4	60.0
Total Expenditure Change	3.6	56.4	60.0
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	

### 2024 Changes

#### Revenue Changes:

Revenues are budgeted to increase by \$3.6 due to proposed rate increases of \$20.8, partially offset by a decreased in the budgeted number of rides of \$15.7 and a reduction to the concession lease revenue of \$1.5.

#### Capital Contribution:

Capital contributions are reduced by \$2.2 to fund Nutrien Playland’s share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating. This contribution will be phased out over the next three years.

#### Other Significant Items:

A decrease of \$7.7 has been included for collective agreement adjustments, along with a reduction in a share of corporate insurance of \$1.1.

Other inflationary increases totaling \$40.9 are for the ride maintenance contract; building maintenance and reserve contributions; and utility, fuel, and bank charges rate increases.

The transfer to the Nutrien Playland stabilization reserve is based on the anticipated surplus this program delivers. The transfer to the stabilization reserve is anticipated to decrease by \$28.5, bringing the annual contribution to \$123.8.



## 2025 Changes

### **Revenue Changes:**

Revenues are budgeted to increase by \$56.4 due to a proposed rate increase of \$55.9 and an increase in the concession lease of \$0.5.

### **Capital Contribution:**

Nutrien Playland's share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating, have been reduced by \$0.3. This contribution is offset by restoring capital contributions and will be phased out over the next two years.

### **Other Significant Items:**

An amount of \$6.0 has been included for increased costs of collective agreements.

Other inflationary increases totaling \$1.3 are for building maintenance and reserve contributions, and utility and fuel rate increases.

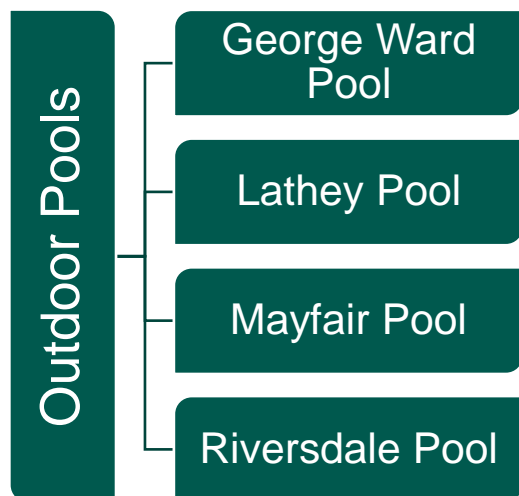
The transfer to the Nutrien Playland stabilization reserve is based on the anticipated surplus this program delivers. The transfer to the stabilization reserve is anticipated to increase by \$49.1, bringing the annual contribution to \$172.9.

## 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		
		2023	2024	2025
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.		

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(439.7)	(469.2)	(488.9)	(462.9)	26.0	(5.3%)	(480.8)	(17.9)	3.9%
<b>Total Revenues</b>	<b>(439.7)</b>	<b>(469.2)</b>	<b>(488.9)</b>	<b>(462.9)</b>	<b>26.0</b>	<b>(5.3%)</b>	<b>(480.8)</b>	<b>(17.9)</b>	<b>3.9%</b>
<b>Gross Expenses</b>									
Wages and Benefits	577.3	562.6	562.7	604.6	41.9	7.4%	620.0	15.4	2.5%
Contracted and General Services	641.1	663.5	671.5	701.3	29.8	4.4%	716.8	15.5	2.2%
Heating, Lighting, Power, Water and Telephone	227.5	213.9	285.2	288.0	2.8	1.0%	300.8	12.8	4.4%
Material, Goods and Supplies	5.7	25.3	25.3	25.3	-	-	25.3	-	-
Cost Recoveries	(21.1)	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>1,430.5</b>	<b>1,465.3</b>	<b>1,544.7</b>	<b>1,619.2</b>	<b>74.5</b>	<b>4.8%</b>	<b>1,662.9</b>	<b>43.7</b>	<b>2.7%</b>
<b>Tax Support</b>	<b>990.8</b>	<b>996.1</b>	<b>1,055.8</b>	<b>1,156.3</b>	<b>100.5</b>	<b>9.5%</b>	<b>1,182.1</b>	<b>25.8</b>	<b>2.2%</b>

### 2022 Actual Results:

In 2022, Outdoor Pools had no significant variance from budget.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalent</b>	8.69	8.99	0.30	8.99	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	1,055.8	1,156.3	
Revenue Changes:			
Revenue	26.0	(17.9)	8.1
Total Revenue Change	26.0	(17.9)	8.1
Expenditure Changes:			
Inflation & Transfer	72.0	43.7	115.7
Growth	2.5	-	2.5
Total Expenditure Change	74.5	43.7	118.2
<b>Total Change, Net</b>	<b>100.5</b>	<b>25.8</b>	<b>126.3</b>
<b>Total Budget</b>	<b>1,156.3</b>	<b>1,182.1</b>	

### 2024 Changes

#### Revenue Changes:

Outdoor Pool revenue has decreased by \$26.0 and is comprised a \$7.8 increase in admission rates, a \$14.3 increase in paid admission, and a \$2.6 increase in registration revenue. The increases are more than offset by a decrease in admission volumes accessed through the school and accessibility programs of \$36.6, a decrease in concession revenue of \$12.7 and a decrease in equipment rental and lockers of \$1.5.

#### Growth:

An increase of \$2.5 has been included to expand the contract for a Social Worker, which is in place to assist staff with challenging situations.

#### Other Significant Items:

An increase of \$29.3 (0.3 FTE) is the transfer of a portion of a Recreation Site Administrator position from Leisure Centre-Program to Outdoor Pools.

An amount of \$15.5 has been included for increased costs of collective agreements.

Other inflationary adjustments totalling \$15.8 are for pool and building maintenance, reserve contributions, and utility rate changes, which are partially offset by a \$6.0 reduction in the share of corporate insurance.

# Recreation and Culture

## 2025 Changes

### Revenue Changes:

Outdoor Pool revenue has increased by \$17.9 and is comprised of a \$7.8 increase in admission rates, a \$3.0 increase in paid admissions, a \$1.8 increase in registration revenue and an increase in admissions accessed through the school and accessibility programs of \$5.5, which are partially offset by a \$0.2 decrease in equipment rentals.

### Other Significant Items:

An amount of \$15.4 has been included for increased costs of collective agreements.

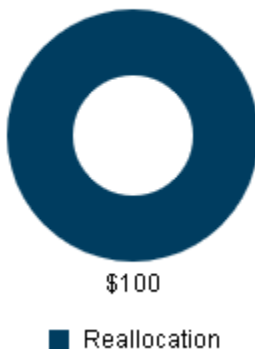
Other inflationary adjustments totalling \$29.1 are for pool and building maintenance, reserve contributions, and utility rate increases, which are partially offset by a \$0.8 reduction in the share of corporate insurance.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02607: Accessibility Outdoor And Paddling Pools	100.0	-	-	-	-
<b>Total</b>	<b>100.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

P.02607: Accessibility Upgrades at Outdoor Pools and Paddling Pools capital project requires \$100.0 in 2024 to correct the accessibility/inclusivity issues identified in prior assessments and current issues which have been noted by facility users. This project is funded by the Recreation & Parks Game Plan Funding Plan.

### 2024-2025 Capital Budget by Funding Source



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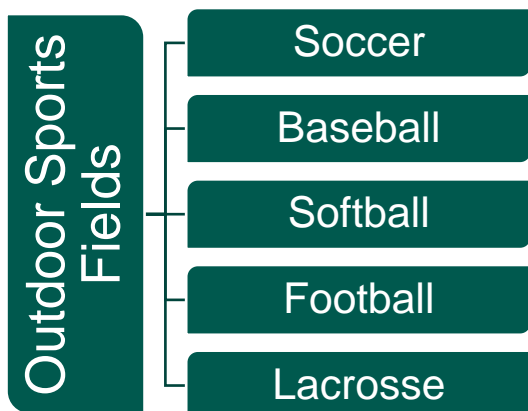
## Operating Budget Impacts of 2024/2025 Capital Projects

Project	2024	2025	2026	2027	2028
P.02607 Accessibility Outdoor And Paddling Pools	-	-	3.7	-	-
<b>Total</b>	-	-	3.7	-	-

The annual operating impact for P.02607 Accessibility at Outdoor Pools and Paddling Pools is \$3.7 for cleaning, preventative maintenance and CBCM contribution.

## 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		
		2023	2024	2025
Customer Service	Allocations	Daily Monday to Friday 8:00am to 5:00pm		
	Engagement	Twice a year meetings with key user groups and stakeholders.		

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(703.3)	(759.6)	(760.0)	(774.0)	(14.0)	1.8%	(801.2)	(27.2)	3.5%
<b>Total Revenues</b>	<b>(703.3)</b>	<b>(759.6)</b>	<b>(760.0)</b>	<b>(774.0)</b>	<b>(14.0)</b>	<b>1.8%</b>	<b>(801.2)</b>	<b>(27.2)</b>	<b>3.5%</b>
<b>Gross Expenses</b>									
Other Expenses	633.6	-	-	-	-	-	-	-	-
Wages and Benefits	41.8	56.9	56.9	58.3	1.4	2.5%	59.8	1.5	2.6%
Contracted and General Services	349.1	1,124.2	1,166.5	1,191.5	25.0	2.1%	1,252.8	61.3	5.1%
Heating, Lighting, Power, Water and Telephone	0.5	35.8	36.4	38.1	1.7	4.7%	40.1	2.0	5.2%
Material, Goods and Supplies	36.5	0.8	1.0	7.9	6.9	686.9%	8.0	0.1	1.3%
Cost Recoveries	1.7	(27.5)	(27.7)	(30.8)	(3.1)	11.2%	(32.2)	(1.4)	4.5%
Transfers to Reserves	410.9	410.9	410.9	410.9	-	-	410.9	-	-
<b>Total Gross Expenditure</b>	<b>1,474.2</b>	<b>1,601.1</b>	<b>1,644.0</b>	<b>1,675.9</b>	<b>31.9</b>	<b>1.9%</b>	<b>1,739.4</b>	<b>63.5</b>	<b>3.8%</b>
<b>Tax Support</b>	<b>770.9</b>	<b>841.5</b>	<b>884.0</b>	<b>901.9</b>	<b>17.9</b>	<b>2.0%</b>	<b>938.2</b>	<b>36.3</b>	<b>4.0%</b>

### 2022 Actual Results:

In 2022, Outdoor Sports Fields had a \$70.6 favourable variance from budget. Revenues were \$56.4 below budget due reduced adult league play and expenses were \$127.0 below budget as there has been a delay in construction of new facilities at Gordie Howe Bowl, resulting in reserve and utility savings.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalent</b>	0.80	0.80	-	0.80	-



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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	884.0	901.9	
Revenue Changes:			
Revenue	(14.0)	(27.2)	(41.2)
Total Revenue Change	(14.0)	(27.2)	(41.2)
Expenditure Changes:			
Inflation & Transfer	71.9	43.5	115.4
Growth	(40.0)	20.0	(20.0)
Total Expenditure Change	31.9	63.5	95.4
<b>Total Change, Net</b>	<b>17.9</b>	<b>36.3</b>	<b>54.2</b>
<b>Total Budget</b>	<b>901.9</b>	<b>938.2</b>	

### 2024 Changes

Sport field revenue has increased by \$14.0 and is comprised of a \$62.9 increase in hourly rental rates, partially offset by a \$49.8 decrease in the number of hours played, and an increase in lease revenue of \$0.8.

#### **Growth:**

Included is a reduction \$40.0 for the transfer to the asphalt reserve related to the upgrade to the Gordon Howe Complex parking lot that has not yet been completed.

#### **Other Significant Items:**

An amount of \$1.4 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$71.6 are for parking lot and building maintenance, building reserve contribution, field maintenance, utilities and the Operating and Service Agreement with Gordie Howe Sports Complex Management Inc., which are partially offset by a \$1.1 reduction in the share of corporate insurance.

### 2025 Changes

#### **Revenue Change:**

Sport field revenue has increased by \$27.2 and is comprised of \$14.1 increase in hourly rental rates, \$12.6 due to an increase in the number of hours played, and an increase in lease revenue of \$0.5.

#### **Growth:**

Included is an increase of \$20.0 for the transfer to the asphalt reserve related to the upgrade to the Gordon Howe Complex parking lot. The reserve contribution is being phased in over the next two years to coincide with the completion of the parking lot upgrade project.

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**Other Significant Items:**

An amount of \$1.5 has been included for increased costs of collective agreements.

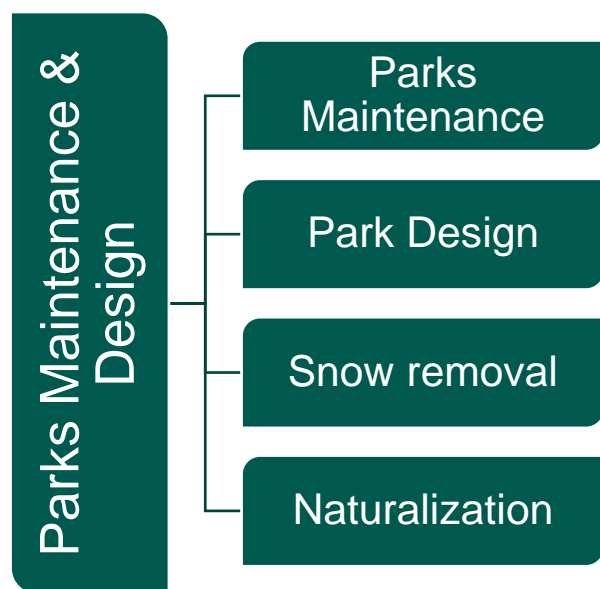
Other inflationary adjustments totaling \$42.1 are for parking lot and building maintenance, building reserve contribution, field maintenance, utilities and the Operating and Service Agreement with Gordie Howe Sports Complex Management Inc.

## Summary of Capital Investments

There are no capital investments for Outdoor Sports Fields.

## 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		
		2023	2024	2025
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		
Circle Drive	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.		

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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-of-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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	(192.8)	(146.1)	(146.1)	(176.3)	(30.2)	20.7%	(176.3)	-	-
Contribution from Develop & Others	19.4	-	-	-	-	-	-	-	-
User Fees	(49.4)	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(222.8)</b>	<b>(146.1)</b>	<b>(146.1)</b>	<b>(176.3)</b>	<b>(30.2)</b>	<b>20.7%</b>	<b>(176.3)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	(1,198.5)	-	-	-	-	-	-	-	-
Wages and Benefits	8,751.5	9,247.6	9,359.1	10,777.7	1,418.6	15.2%	11,148.3	370.6	3.4%
Contracted and General Services	3,081.7	3,516.5	3,609.5	3,308.4	(301.1)	(8.3%)	3,388.0	79.6	2.4%
Heating, Lighting, Power, Water and Telephone	3,370.9	2,899.4	3,101.5	3,311.9	210.4	6.8%	3,487.6	175.7	5.3%
Material, Goods and Supplies	1,735.4	1,085.2	1,178.4	2,044.1	865.7	73.5%	2,135.4	91.3	4.5%
Cost Recoveries	(243.3)	(1,536.4)	(1,537.0)	(1,724.4)	(187.4)	12.2%	(1,762.7)	(38.3)	2.2%
Transfers to Reserves	2,039.2	2,228.5	2,268.1	2,366.1	98.0	4.3%	2,450.3	84.2	3.6%
Contributions to Capital	33.9	33.9	33.9	-	(33.9)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	26.7	26.7	-	22.5	(4.2)	(15.7%)
<b>Total Gross Expenditure</b>	<b>17,570.8</b>	<b>17,474.7</b>	<b>18,013.5</b>	<b>20,110.5</b>	<b>2,097.0</b>	<b>11.6%</b>	<b>20,869.4</b>	<b>758.9</b>	<b>3.8%</b>
<b>Tax Support</b>	<b>17,348.0</b>	<b>17,328.6</b>	<b>17,867.4</b>	<b>19,934.2</b>	<b>2,066.8</b>	<b>11.6%</b>	<b>20,693.1</b>	<b>758.9</b>	<b>3.8%</b>

# Recreation and Culture

City of Saskatoon

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## 2022 Actual Results:

In 2022, Parks Maintenance & Design had no variance from budget. The impact of additional watering costs due to unusually dry conditions and significant inflationary pressures for materials and supplies, fuel and vehicles were mitigated through savings in staffing due to fewer labourer positions hired in order to comply with COVID-19 safety protocols and a \$192.1 transfer from the Parks Ground Maintenance Stabilization Reserve.

## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	135.43	145.71	10.28	147.51	1.80

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	17,867.4	19,934.2	
Revenue Changes:			
Revenue	(30.2)	-	(30.2)
Total Revenue Change	(30.2)	-	(30.2)
Expenditure Changes:			
Inflation & Transfer	1,811.1	508.8	2,319.9
Growth	285.9	250.1	536.0
Total Expenditure Change	2,097.0	758.9	2,855.9
<b>Total Change, Net</b>	<b>2,066.8</b>	<b>758.9</b>	<b>2,825.7</b>
<b>Total Budget</b>	<b>19,934.2</b>	<b>20,693.1</b>	

## 2024 Changes

### Revenue Changes:

An increase of \$30.2 has been included for the Urban Highway Connector Program which is funding received from the Provincial Government to fund ditch mowing adjacent to highways that are within city limits.

### Growth:

As the city expands and more parks, open space areas and trees are added, additional funding is required to maintain service levels. In 2024, 18.87 hectares of new green spaces, along with pathways, roadways, and berms, will be added and the budget has been increased by \$275.4 which includes \$98.1 (1.58 FTEs) for maintenance staff, watering costs, materials and supplies and vehicles.

Electrical costs have increased by \$10.5 for the lighting installed at five satellite maintenance buildings in 2023 through P.0901 Park Upgrades, Enhancements & Repairs.

# Recreation and Culture

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## Capital Contributions:

The contribution to the Parks Infrastructure Reserve has increased by \$60.6 based on the Consumer Price Index, in compliance with the governing bylaw.

Capital contributions are reduced by \$33.9 to fund Parks Maintenance & Design's share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating. This contribution will be phased out over the next three years.

Transfers from reserves have been reduced by \$8.2 as the Arbor Creek Parks Maintenance Reserve is now depleted.

## Other Significant Items:

The Parks Department Management and Administrative staff have been transferred from the Corporate Support Service Line to the Parks Maintenance & Design Service Line to align costs with the services provided. Included in the transfer is 8.7 FTEs and a total operating budget of \$1,208.7.

An amount of \$388.5 has been included for increased costs of collective agreements.

Other inflationary adjustments totalling \$96.0 are for vehicle rental, maintenance, and administrative support and \$124.0 for fuel and utility rate increases, primarily for water used for the irrigation of park spaces. Also included is a decrease of \$30.0 for the share of corporate insurance.

Cost recovery has increased by \$44.9 due to an increase in charge out work.

## 2025 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 2025, 16.98 hectares of new green spaces, along with pathways, roadways, and berms, will be added and the budget has been increased by \$250.1 which includes \$97.5 (1.80 FTEs) for maintenance staff, watering costs, materials and supplies and vehicles.

## Capital Contributions:

The contribution to the Parks Infrastructure Reserve has increased by \$52.0 based on the Consumer Price Index, in compliance with the governing bylaw.

Parks Maintenance & Design's share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating, have been reduced by \$4.2. This contribution is offset by restoring capital contributions and will be phased out over the next two years.

## Other Significant Items:

An amount of \$273.1 has been included for increased costs of collective agreements.

Other inflationary adjustments totalling \$88.0 are for vehicle rental, maintenance, and administrative support and \$133.6 for fuel and utility rate increases, primarily for water used for the irrigation of park spaces. Also included is a decrease of \$3.1 for the share of corporate insurance.

Cost recovery has increased by \$34.8 due to an increase in charge out work.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00901: Park Upgrades, Enhancements & Repairs	2,055.0	2,055.0	2,000.0	2,000.0	2,000.0
P.01876: Tennis Court-Acrylic Surface	50.0	50.0	50.0	50.0	50.0
P.10062: Future Greenhouse Partnership Options	50.0	-	-	-	-
P.10063: Parks O&M Facilities Master Plan	115.0	-	-	-	-
<b>Total</b>	<b>2,270.0</b>	<b>2,105.0</b>	<b>2,050.0</b>	<b>2,050.0</b>	<b>2,050.0</b>

The 2024-2025 Parks Maintenance & Design Capital Investments includes \$2,270.0 for four funded projects in 2024 and \$2,105.0 for two funded projects in 2025.

P.00901: Park Upgrades, Enhancements & Repairs capital project is funded by the Parks Infrastructure Reserve. The planned spending for 2024 and 2025 of \$2,055.0 per year includes asphalt, irrigation, drainage, lighting, and grading repairs at various parks, along with asset management support.

P.01876: Tennis Court-Acrylic Surface capital project is funded by the Civic Buildings Comprehensive Maintenance Reserve with planned spending of \$50.0 in each of 2024 and 2025 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.10062: Long Term Shared Greenhouse Plan is funded by the Community Services Capital Reserve with planned spending of \$50.0 in 2024 for the exploration of greenhouse partnership opportunities with various stakeholders.

P.10063: Parks O&M Facilities Master Plan is funded by the Community Services Capital reserve with planned spending of \$115.0 in 2024 for the development of a comprehensive Parks Operations & Maintenance Facilities Master Plan that will provide a strategic roadmap to address the structural, safety, capacity and growth issues associated with Parks facilities.

## 2024-2025 Capital Budget by Funding Source



\$4,375

■ Transfer from Reserve

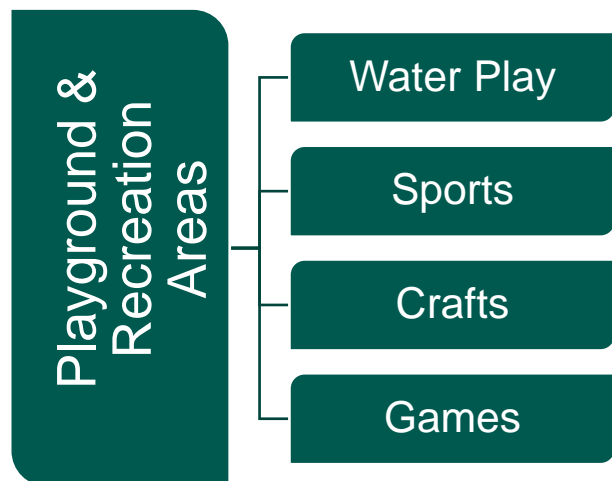
### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.



## 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		
		2023	2024	2025
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.		

# Recreation and Culture

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Other Expenses	0.6	-	-	-	-	-	-	-	-
Wages and Benefits	844.8	925.9	926.4	946.1	19.7	2.1%	969.3	23.2	2.5%
Contracted and General Services	51.4	56.4	66.4	54.9	(11.5)	(17.3%)	54.0	(0.9)	(1.6%)
Heating, Lighting, Power, Water and Telephone	5.7	7.0	7.0	7.0	-	-	7.0	-	-
Material, Goods and Supplies	32.9	24.7	25.0	29.1	4.1	16.4%	29.3	0.2	0.7%
Donations, Grants and Subsidies	50.0	50.0	50.0	50.0	-	-	50.0	-	-
<b>Total Gross Expenditure</b>	<b>985.4</b>	<b>1,064.0</b>	<b>1,074.8</b>	<b>1,087.1</b>	<b>12.3</b>	<b>1.1%</b>	<b>1,109.6</b>	<b>22.5</b>	<b>2.1%</b>
<b>Tax Support</b>	<b>985.4</b>	<b>1,064.0</b>	<b>1,074.8</b>	<b>1,087.1</b>	<b>12.3</b>	<b>1.1%</b>	<b>1,109.6</b>	<b>22.5</b>	<b>2.1%</b>

### 2022 Actual Results:

In 2022, Playground & Recreation Areas had a \$78.6 favourable variance from staff savings and other operating expenditures due to reduced programming on weekends.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	18.76	18.76	-	18.76	-

### 2024 – 2025 Financial Plan Changes

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	1,074.8	1,087.1	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer Growth	12.3	22.5	34.8
Total Expenditure Change	12.3	22.5	34.8
<b>Total Change, Net</b>	<b>12.3</b>	<b>22.5</b>	<b>34.8</b>
<b>Total Budget</b>	<b>1,087.1</b>	<b>1,109.6</b>	

# Recreation and Culture

## 2024 Changes

### **Other Significant Items:**

An amount of \$24.8 has been included for increased costs of collective agreements.

Overall, other operating expenditures have decreased by \$12.5 through a realignment of expenditures based on actuals. Examples of savings are a reduction in car allowance due to a change in business practices and a reduction in the share of corporate insurance.

## 2025 Changes

### **Other Significant Items:**

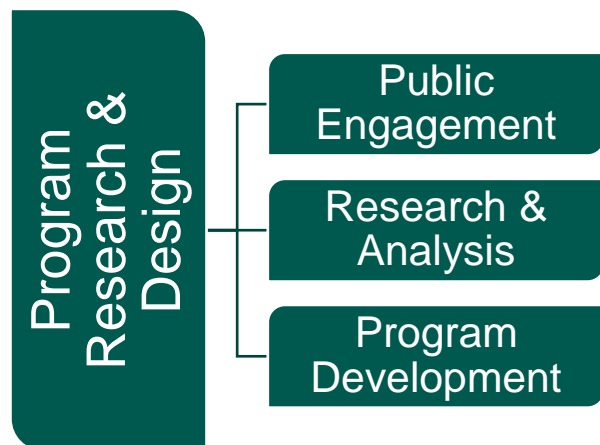
An amount of \$23.2 has been included for increased costs of collective agreements along with a reduction in the share of corporate insurance of \$0.9.

## 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		
		2023	2024	2025
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)		

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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Wages and Benefits	202.2	195.5	195.7	201.4	5.7	2.9%	206.3	4.9	2.4%
Contracted and General Services	42.4	51.1	51.1	3.2	(47.9)	(93.7%)	3.2	-	-
Heating, Lighting, Power, Water and Telephone	0.8	0.8	0.8	0.8	-	-	0.8	-	-
Material, Goods and Supplies	1.3	4.5	4.5	2.4	(2.1)	(46.7%)	2.4	-	-
<b>Total Gross Expenditure</b>	<b>246.7</b>	<b>251.9</b>	<b>252.1</b>	<b>207.8</b>	<b>(44.3)</b>	<b>(17.6%)</b>	<b>212.7</b>	<b>4.9</b>	<b>2.4%</b>
<b>Tax Support</b>	<b>246.7</b>	<b>251.9</b>	<b>252.1</b>	<b>207.8</b>	<b>(44.3)</b>	<b>(17.6%)</b>	<b>212.7</b>	<b>4.9</b>	<b>2.4%</b>

### 2020 Actual Results:

In 2022, Program Research and Design had no significant variance from budget.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	2.00	2.00	-	2.00	-

### 2024 - 2025 Financial Plan Changes

<b>Breakdown of Net Operating Budget Changes</b>	<b>2024</b>	<b>2025</b>	<b>Total Changes</b>
Base	252.1	207.8	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer Growth	5.7	4.9	10.6
Growth	(50.0)	-	(50.0)
Total Expenditure Change	(44.3)	4.9	(39.4)
<b>Total Change, Net</b>	<b>(44.3)</b>	<b>4.9</b>	<b>(39.4)</b>
<b>Total Budget</b>	<b>207.8</b>	<b>212.7</b>	

# Recreation and Culture

## 2024 Changes

### **Growth:**

The removal of the funding to support research projects, surveys and emerging market research has resulted in savings of \$50.0. Research will now be undertaken using data available through partners, other municipalities, membership organizations, and other freely accessible information through internal research.

### **Other Significant Item:**

An amount of \$5.7 has been included for increased costs of collective agreements.

## 2025 Changes

### **Other Significant Item:**

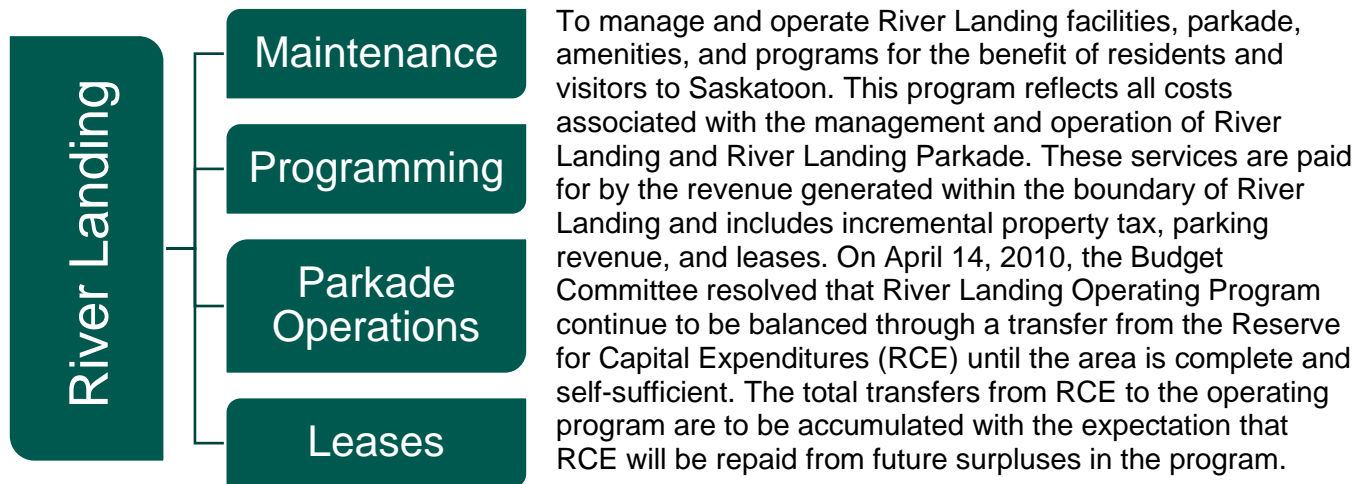
An amount of \$4.9 has been included for increased costs of collective agreements.

## Summary of Capital Investments

There are no capital investments for Program Research & Design.

## River Landing

### Overview



# Recreation and Culture

City of Saskatoon

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Preliminary 2024/2025

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(902.2)	(946.1)	(946.1)	(1,223.0)	(276.9)	29.3%	(1,223.0)	-	-
<b>Total Revenues</b>	<b>(902.2)</b>	<b>(946.1)</b>	<b>(946.1)</b>	<b>(1,223.0)</b>	<b>(276.9)</b>	<b>29.3%</b>	<b>(1,223.0)</b>	-	-
<b>Gross Expenses</b>									
Other Expenses	236.6	-	-	-	-	-	-	-	-
Wages and Benefits	94.7	143.3	143.4	150.9	7.5	5.2%	154.6	3.7	2.5%
Contracted and General Services	1,053.4	1,474.4	1,475.0	1,500.5	25.5	1.7%	1,512.9	12.4	0.8%
Heating, Lighting, Power, Water and Telephone	14.4	18.8	19.1	19.9	0.8	4.2%	21.0	1.1	5.5%
Material, Goods and Supplies	1.9	2.5	2.5	2.5	-	-	2.5	-	-
Donations, Grants and Subsidies	45.0	5.0	5.0	50.0	45.0	900.0%	50.0	-	-
Cost Recoveries	(61.6)	(53.6)	(53.6)	(73.2)	(19.6)	36.6%	(73.2)	-	-
Transfers to Reserves	(493.8)	(271.8)	(243.7)	(71.4)	172.3	(70.7%)	681.4	752.8	(1,054.3%)
Contributions to Capital	1.9	1.9	1.9	-	(1.9)	(100.0%)	-	-	-
Transfers to Other Operating	(366.6)	(750.8)	(779.9)	(732.6)	47.3	(6.1%)	(1,502.7)	(770.1)	105.1%
Finance Charges	376.4	376.4	376.4	376.4	-	-	376.5	0.1	-
<b>Total Gross Expenditure</b>	<b>902.2</b>	<b>946.1</b>	<b>946.1</b>	<b>1,223.0</b>	<b>276.9</b>	<b>29.3%</b>	<b>1,223.0</b>	-	-
<b>Tax Support</b>	-	-	-	-	-	-	-	-	-

### 2022 Actual Results:

In 2022, River Landing had no variance from budget as the program is fully cost recovered through advances from the Reserve for Capital Expenditures, which are accumulated, to be repaid with future profits. Revenues from parking were \$43.9 below budget, expenses were \$206.0 below budget due to savings in staffing resulting from a temporary vacancy, lower parkade operating costs and lower marketing expenses, and revenues from property taxes were \$384.2 below budget due to an adjustment to the North Tower abatement. An additional draw of \$222.0 from the Reserve for Capital Expenditures was required to balance the program.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	1.00	1.00	-	1.00	-



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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(276.9)	-	(276.9)
Total Revenue Change	(276.9)	-	(276.9)
Expenditure Changes:			
Inflation & Transfer	238.9	-	238.9
Growth	38.0	-	38.0
Total Expenditure Change	276.9	-	276.9
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	

### 2024 Changes

#### Revenue Changes:

Parkade revenue has increased by \$171.4 due to an increase in monthly and hourly rates.

Street parking revenue has increased by \$87.5 due to a rate increase from \$2.00 per hour to \$2.50 per hour.

The pavilion building lease has been increased to a full year operation, resulting in an \$18.0 increase in revenue.

#### Growth:

The operating impact from P.02623 River Landing Small Asset Replacements of \$20.0 has been included for increased replacement reserve contributions for the future replacement of the bollards.

#### Capital Contributions:

Capital contributions are reduced by \$1.5 to fund River Landing's share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating. This contribution will be phased out over the next three years.

#### Other Significant Items:

Property tax revenue generated from development in River Landing has been reduced by \$45.8 due to an earlier abatement start date from what was previously estimated.

Inflationary adjustments totaling \$71.3 are for the maintenance of the River Landing green space and facilities, revenue collection services, maintenance of the parkade, and utilities.

An amount of \$7.5 has been included for increased costs of collective agreements.

The balancing transfer from the Reserve for Capital Expenditures is budgeted to decrease by \$132.3, resulting in an annual draw of \$261.3.

# Recreation and Culture

## 2025 Changes

### Capital Contributions:

River Landing’s share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating, have been reduced by \$0.2. This contribution is offset by restoring capital contributions and will be phased out over the next two years.

### Other Significant Items:

Property tax revenue generated from development in River Landing has been increased by \$769.9, primarily due to the completion of a number of five-year abatements.

Inflationary adjustments totaling \$13.6 are for the maintenance of the River Landing green space and facilities, revenue collection services, maintenance of the parkade, and utilities.

An amount of \$3.7 has been included for increased costs of collective agreements.

The balancing transfer to the Reserve for Capital Expenditures is budgeted to increase by \$752.6, resulting in a total annual contribution to the reserve of \$491.3. This represents the beginning of the repayment of the loan from the Reserve for Capital Expenditures.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02623: River Landing Small Asset Replacements	550.0	-	-	-	-
<b>Total</b>	<b>550.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

P.02623: River Landing Small Asset Replacements capital project requires \$550.0 in 2024 for the removal of the pavers along 19<sup>th</sup> Street intersections in River Landing and then replacing with cement and asphalt. This project is funded by the River Landing Capital Reserve.

## 2024-2025 Capital Budget by Funding Source



\$550

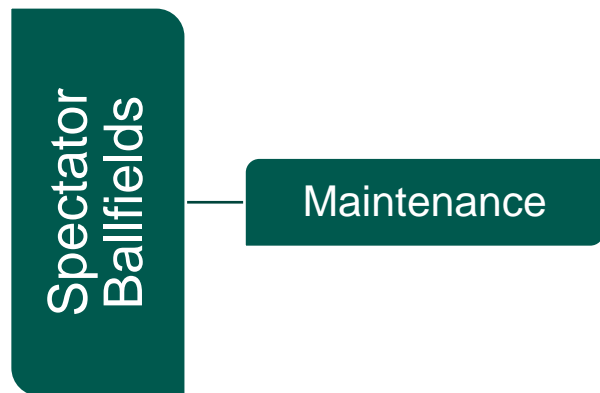
■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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		
		2023	2024	2025
In Season Infield Grooming	Class 1 Fields	Checked and groomed daily		
	Class 2 Fields	5 x per week		
	Class 3 Fields	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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Contracted and General Services	159.2	159.2	160.7	168.7	8.0	5.0%	173.2	4.5	2.7%
Material, Goods and Supplies	(0.1)	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>159.1</b>	<b>159.2</b>	<b>160.7</b>	<b>168.7</b>	<b>8.0</b>	<b>5.0%</b>	<b>173.2</b>	<b>4.5</b>	<b>2.7%</b>
<b>Tax Support</b>	<b>159.1</b>	<b>159.2</b>	<b>160.7</b>	<b>168.7</b>	<b>8.0</b>	<b>5.0%</b>	<b>173.2</b>	<b>4.5</b>	<b>2.7%</b>

### 2022 Actual Results:

In 2022, Spectator Ballfields had no significant variance from budget.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	160.7	168.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	8.0	4.5	12.5
Total Expenditure Change	8.0	4.5	12.5
<b>Total Change, Net</b>	<b>8.0</b>	<b>4.5</b>	<b>12.5</b>
<b>Total Budget</b>	<b>168.7</b>	<b>173.2</b>	

### 2024 Changes

#### Other Significant Items:

An amount of \$9.1 has been included for building maintenance and reserve contributions along with a reduction of \$1.1 for the allocation of corporate insurance.

# Recreation and Culture

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## 2025 Changes

### **Other Significant Items:**

An amount of \$4.5 has been included for building maintenance and reserve contribution along with a reduction of \$0.1 for the allocation of corporate insurance.

## **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		
		2023	2024	2025
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).		

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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.
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## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	-	(10.4)	(10.4)	(10.4)	-	-	(10.4)	-	-
<b>Total Revenues</b>	-	<b>(10.4)</b>	<b>(10.4)</b>	<b>(10.4)</b>	-	-	<b>(10.4)</b>	-	-
<b>Gross Expenses</b>									
Other Expenses	0.3	-	-	-	-	-	-	-	-
Wages and Benefits	294.5	437.5	437.8	485.1	47.3	10.8%	497.0	11.9	2.5%
Contracted and General Services	44.3	72.8	72.8	73.1	0.3	0.4%	73.1	-	-
Heating, Lighting, Power, Water and Telephone	2.3	2.3	2.3	2.4	0.1	4.3%	2.4	-	-
Material, Goods and Supplies	54.4	79.4	80.0	80.8	0.8	1.0%	80.9	0.1	0.1%
Donations, Grants and Subsidies	32.4	39.5	40.2	30.7	(9.5)	(23.6%)	31.8	1.1	3.6%
<b>Total Gross Expenditure</b>	<b>428.2</b>	<b>631.5</b>	<b>633.1</b>	<b>672.1</b>	<b>39.0</b>	<b>6.2%</b>	<b>685.2</b>	<b>13.1</b>	<b>1.9%</b>
<b>Tax Support</b>	<b>428.2</b>	<b>621.1</b>	<b>622.7</b>	<b>661.7</b>	<b>39.0</b>	<b>6.3%</b>	<b>674.8</b>	<b>13.1</b>	<b>2.0%</b>

### 2022 Actual Results:

In 2022, Targeted programming had a \$192.9 favourable variance from budget. This resulted from staff vacancies with fewer youth centre workers hired and operating cost savings in maintenance, materials and supplies, travel, and advertising.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	6.52	6.92	0.40	6.92	-



# Recreation and Culture

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	622.7	661.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	39.0	13.1	52.1
Growth	-	-	-
Total Expenditure Change	39.0	13.1	52.1
<b>Total Change, Net</b>	<b>39.0</b>	<b>13.1</b>	<b>52.1</b>
<b>Total Budget</b>	<b>661.7</b>	<b>674.8</b>	

### 2024 Changes

#### Other Significant Items:

An increase of \$40.6 (0.4 FTE) is the transfer of a portion of a Recreation Site Administrator position from Leisure Centre-Program to Youth Centres.

An amount of \$12.5 has been included for increased costs of collective agreements.

Overall, other operating expenditures have decreased by \$14.1 through a realignment of expenditures based on actuals. Examples of savings is a reduction in car allowance due to a change in business practices and a reduction in internal rental.

### 2025 Changes

#### Other Significant Items:

An amount of \$11.9 has been included for increased costs of collective agreements along with increases of \$1.2 for internal rent and vehicle costs.

## Summary of Capital Investments

There are no capital investments in Targeted Programming.

# Recreation and Culture

# CORPORATE ASSET MANAGEMENT



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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 two 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 Goals
 <p>ASSET &amp; FINANCIAL SUSTAINABILITY</p> <p>Saskatoon Invests In what matters.</p>
Priority Areas
 <p><b>Civic Assets</b></p> <p>Civic Assets are well-managed and well-maintained. They meet the needs of staff and the public and reflect the pride and priorities of a modern city.</p>
Strategic Goals



## Priority Areas



### *Efficiency and Effectiveness*

The City invests in what matters to keep improving the organization – the right processes, systems, technology and initiatives.

This drives operational excellence and helps deliver established 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 and doing so in an efficient, accountable manner.

We conduct procurement activities that are economically viable, environmentally safe and socially conscious.

## Strategic Goals



## Priority Areas



### *Environmental Sustainability*

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

## 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	N/A	88%	N/A*	N/A	N/A
Reduce the City of Saskatoon's greenhouse gas emissions	≥ -40% from 2014 Levels by 2023; -80% Below 2014 Levels by 2050	-9% relative to baseline	+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	<ul style="list-style-type: none"> <li>High Performance Civic Building (HPCB) policy and Asset Management policy were approved that include the requirement for long-term life cycle costing</li> <li>A capital renewal strategy has been developed to support the facilities asset management plan</li> <li>International Facility Management Assoc. best practices are being implemented</li> <li>Ongoing implementation and increasing maturity of corporate asset management business processes will enhance information available for decision making</li> <li>Continue to develop/ update service level agreements</li> </ul>	<ul style="list-style-type: none"> <li>Expand the HPCB policy application beyond new facilities to acquired facilities</li> <li>Continued use of the Triple Bottom Line policy and framework to support decision making and to enhance outcomes</li> <li>Ensure life cycle cost changes as a result of new technology are incorporated into decision making</li> <li>Continue to implement integrated energy management program</li> <li>Continue to refine ability to track the financial impact of growth to ensure it is incorporated into the operating budget</li> </ul>	Moderate	Moderate

# Corporate Asset Management

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		<ul style="list-style-type: none"> <li>Develop appropriate, targeted risk based strategy considering criticality of assets</li> </ul>		
Inadequate funding for critical assets (fleet, fueling infrastructure, facilities)	<ul style="list-style-type: none"> <li>Asset management plans are in place for most critical assets</li> <li>Periodic reporting on the status of the asset management plan and reserve sufficiency</li> <li>Preventive maintenance programs are in place to maximize asset life</li> <li>Use of municipal project designation and grant opportunities to leverage funding</li> <li>Use of net present value in procurement decisions to maximize value</li> </ul>	<ul style="list-style-type: none"> <li>Enhance asset management plans to reflect the impact mandated technological change will have on reserve sufficiency</li> <li>Explore ways to improve long-term sufficiency and flexibility in the CBCM reserve to support use of new technology</li> <li>Prepare asset management plans for critical assets that are currently not addressed</li> </ul>	Moderate	Low

## 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
City Accommodation	(414.5)	(925.5)	(925.5)	(165.2)	760.3	(82.2%)	(165.2)	-	-
Facilities Management	(83.1)	(72.5)	(72.5)	(72.5)	-	0.0%	(72.5)	-	-
Fleet Services	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(497.6)</b>	<b>(998.0)</b>	<b>(998.0)</b>	<b>(237.7)</b>	<b>760.3</b>	<b>(76.2%)</b>	<b>(237.7)</b>	-	-
<b>Gross Expenses</b>									
City Accommodation	393.9	858.3	858.5	385.5	(473.0)	(55.1%)	385.5	-	-
Facilities Management	16,023.2	13,780.4	14,718.8	16,544.3	1,825.5	12.4%	17,994.0	1,449.7	8.8%
Fleet Services	45.8	-	0.0	-	0.0	(0.0%)	-	-	(200.6%)
<b>Total Gross Expenses</b>	<b>16,462.9</b>	<b>14,638.7</b>	<b>15,577.3</b>	<b>16,929.8</b>	<b>1,352.5</b>	<b>8.7%</b>	<b>18,379.5</b>	<b>1,449.7</b>	<b>8.6%</b>
<b>Tax Support</b>	<b>15,965.3</b>	<b>13,640.7</b>	<b>14,579.3</b>	<b>16,692.1</b>	<b>2,112.8</b>	<b>14.5%</b>	<b>18,141.8</b>	<b>1,449.7</b>	<b>8.7%</b>

# Corporate Asset Management

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## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	256.39	265.89	9.50	269.39	3.50

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	14,579.3	16,692.1	
Revenue Changes:			
Revenue	760.3	-	760.3
<b>Total Revenue Change</b>	760.3	-	760.3
Expenditure Changes:			
Inflation & Transfer	132.3	983.0	1,115.3
Growth	1,270.2	466.7	1,736.9
Service Level Changes	(50.0)	-	(50.0)
<b>Total Expenditure Change</b>	1,352.5	1,449.7	2,802.2
<b>Total Budget</b>	<b>16,692.1</b>	<b>18,141.8</b>	

## Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
Facilities Management	2,874.7	8,075.7	12,386.0	12,892.7	13,201.6
Fleet Services	13,177.0	13,079.0	11,288.1	12,189.1	12,791.1
<b>Total</b>	<b>16,051.7</b>	<b>21,154.7</b>	<b>23,674.1</b>	<b>25,081.8</b>	<b>25,992.7</b>

## Financing for Capital Investments

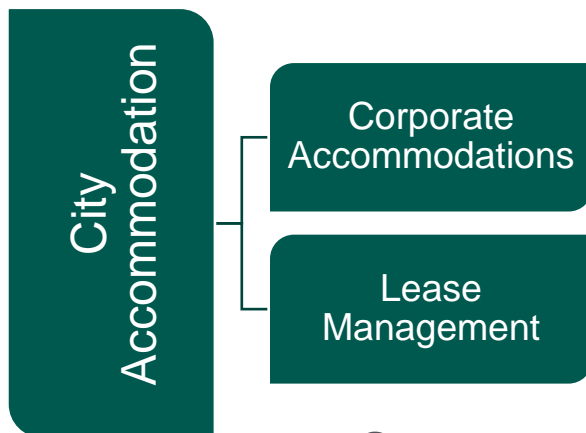
Funding Source	2024	2025	2026	2027	2028
Transfer from Reserves	13,351.7	17,504.7	20,974.1	21,531.8	21,892.7
External Borrowing	500.0	782.0	-	-	-
Funding Plan Contribution	-	818.0	-	-	-
Unfunded	2,200.0	2,050.0	2,700.0	3,550.0	4,100.0
<b>Total</b>	<b>16,051.7</b>	<b>21,154.7</b>	<b>23,674.1</b>	<b>25,081.8</b>	<b>25,992.7</b>

## Operating Budget Impacts of Capital Projects

	2024	2025	2026	2027	2028
Fleet Services	-	-	175.0	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>175.0</b>	<b>-</b>	<b>-</b>

## City Accommodation

### Overview



The City Accommodation service line manages the leasing of accommodation space required by various civic departments from external sources.

### Summary of Operating Changes

#### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(414.5)	(925.5)	(925.5)	(165.2)	760.3	(82.2%)	(165.2)	-	-
<b>Total Revenues</b>	<b>(414.5)</b>	<b>(925.5)</b>	<b>(925.5)</b>	<b>(165.2)</b>	<b>760.3</b>	<b>(82.2%)</b>	<b>(165.2)</b>	-	-
<b>Gross Expenses</b>									
Other Expenses	72.8	176.8	176.8	87.8	(89.0)	(50.3%)	87.8	-	-
Wages and Benefits	3.6	-	-	-	-	-	-	-	-
Contracted and General Services	312.5	462.8	462.9	90.4	(372.5)	(80.5%)	6.0	(84.4)	(93.3%)
Heating, Lighting, Power, Water and Telephone	5.1	5.2	5.3	5.3	-	0.2%	5.3	-	-
Transfers to Reserves	-	-	-	202.0	202.0	-	286.4	84.4	41.8%
Contributions to Capital	-	213.5	213.5	-	(213.5)	(100.0%)	-	-	-
<b>Total Gross Expenditure</b>	<b>393.9</b>	<b>858.3</b>	<b>858.5</b>	<b>385.5</b>	<b>(473.0)</b>	<b>(55.1%)</b>	<b>385.5</b>	-	-
<b>Tax Support</b>	<b>(20.6)</b>	<b>(67.2)</b>	<b>(67.0)</b>	<b>220.3</b>	<b>287.3</b>	<b>(428.7%)</b>	<b>220.3</b>	-	-

#### 2022 Actual Results:

In 2022, 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.



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## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	(67.0)	220.3	
Revenue Changes:			
Revenue	760.3	-	760.3
Total Revenue Change	760.3	-	760.3
Expenditure Changes:			
Inflation & Transfer	(473.0)	-	(473.0)
Total Expenditure Change	(473.0)	-	(473.0)
<b>Total Change, Net</b>	<b>287.3</b>	<b>-</b>	<b>287.3</b>
<b>Total Budget</b>	<b>220.3</b>	<b>220.3</b>	

### 2024 Change

#### Revenue Change:

A decrease of \$433.9 has been deducted from lease revenue due to a reduction in external leases on the main floor of Civic Square East. In addition, a reduction of \$446.4 in lease revenue from parking lots and 145 1<sup>st</sup> Ave is being transferred to the City-Owned Properties Service Line, offset by a transfer in of \$120.0 from Saskatoon Land for a new lease on the main floor of Civic Square East.

#### Other Significant Item(s):

External Lease savings of \$202.2 from the expiration of leases for City Departments, offset by a transfer of \$202.2 to the Property Realized Reserve to pay for the acquisition of previously acquire properties including 145 1<sup>st</sup> Ave North. A reduction of \$261.5 from lease costs attributed to external leases moving out of Civic Square East which includes the costs of property taxes and building maintenance associated with the leases. In addition, a transfer out of \$211.5 in lease costs was transferred to City-Owned Properties in order to match revenues with expenditures associated with 145 1<sup>st</sup> Ave North.

### 2025 Changes

#### Other Significant Item(s):

There are no significant changes in the 2025 budget.

## Summary of Capital Investments

There are no capital investments for City Accommodation.

## 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, Saskatoon Police Service Headquarters, associated services for TCU Place and SaskTel Centre, and site appurtenances and play structures.

### Summary of Operating Changes

#### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(0.2)	-	-	-	-	-	-	-	-
User Fees	(82.9)	(72.5)	(72.5)	(72.5)	-	-	(72.5)	-	-
<b>Total Revenues</b>	<b>(83.1)</b>	<b>(72.5)</b>	<b>(72.5)</b>	<b>(72.5)</b>	<b>-</b>	<b>-</b>	<b>(72.5)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	(369.0)	-	-	-	-	-	-	-	-
Wages and Benefits	18,041.6	17,391.6	17,557.3	17,643.6	86.3	0.5%	18,325.1	681.5	3.9%
Contracted and General Services	8,795.0	16,869.2	17,643.9	13,307.0	(4,336.9)	(24.6%)	13,707.1	400.1	3.0%
Heating, Lighting, Power, Water and Telephone	5,680.9	4,935.8	5,982.7	6,061.7	79.0	1.3%	6,390.6	328.9	5.4%
Material, Goods and Supplies	1,309.4	467.4	508.3	847.3	339.0	66.7%	894.8	47.5	5.6%
Cost Recoveries	(28,229.7)	(36,678.7)	(37,961.7)	(32,847.4)	5,114.3	(13.5%)	(33,875.2)	(1,027.8)	3.1%
Transfers to Reserves	10,704.1	10,704.1	10,897.3	11,262.3	365.0	3.3%	12,313.4	1,051.1	9.3%
Contributions to Capital	19.8	19.8	19.8	-	(19.8)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	198.6	198.6	-	167.0	(31.6)	(15.9%)
Finance Charges	71.2	71.2	71.2	71.2	-	-	71.2	-	-
<b>Total Gross Expenditure</b>	<b>16,023.2</b>	<b>13,780.4</b>	<b>14,718.8</b>	<b>16,544.3</b>	<b>1,825.5</b>	<b>12.4%</b>	<b>17,994.0</b>	<b>1,449.7</b>	<b>8.8%</b>
<b>Tax Support</b>	<b>15,940.1</b>	<b>13,707.9</b>	<b>14,646.3</b>	<b>16,471.8</b>	<b>1,825.5</b>	<b>12.5%</b>	<b>17,921.5</b>	<b>1,449.7</b>	<b>8.8%</b>

# Corporate Asset Management

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## 2022 Actual Results:

In 2022 Facilities Management had a \$2,232.2 negative variance from budget. Some factors contributing to this deficit are related to higher than anticipated natural gas rates including carbon taxes, enhanced cleaning levels at civic facilities and additional monitoring/security checks of riverbank washrooms. Inflationary pressures on fuel, chemicals and other materials also contributed to the deficit.

## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	189.19	197.69	8.50	199.19	1.50

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	14,646.3	16,471.8	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	999.5	1,332.3	2,331.8
Growth	876.0	117.4	993.4
Service Level Changes	(50.0)	-	(50.0)
Total Expenditure Change	1,825.5	1,449.7	3,275.2
<b>Total Change, Net</b>	<b>1,825.5</b>	<b>1,449.7</b>	<b>3,275.2</b>
<b>Total Budget</b>	<b>16,471.8</b>	<b>17,921.5</b>	

## 2024 Changes

### Growth:

An increase of \$876.0 has been added to the Facilities Management budget in 2024 which includes operating impacts of \$903.0 but are partially offset through increased cost recoveries of \$625.0. These operating impacts include \$367.0 for Material Recovery Centre, \$258.0 for the new Fire Hall 5, \$64.0 for additional building maintenance at the SACA, \$55.5 to support the permanent washrooms at the Kiwanis Festival Site, \$52.2 for the Brighton Core Park, \$47.1 for the Brighton Spray park, \$23.6 for a new structure in Victoria Park, \$20.0 for improved indoor air quality filters, \$8.6 to extend the season for checks of riverbank washrooms and \$7.0 for costs related to the new Rotary Park gate.

The growth impact to service these additional and existing facilities includes 1.0 FTE for a Building Operator, 1.0 FTE for a Trades Person and 3.5 FTE's for Building Custodians.

Utility increases of \$234.5 are also included in growth in 2024 for new facilities such as the new Fire Hall 5, and Fire Training Facility, and to remediate base budget issues for spray pads and other office facilities such as the old Transit Admin building.

### Service Level Changes:

During its August 31, 2023, Special Meeting, the Governance and Priorities Committee approved a reduction of snow removal at civic facilities. A reduction of \$50.0 is included in this service line to account for this service level change.

### Capital Contribution:

Capital contributions to the CBCM reserve increased by \$991.4 in 2024. This includes an inflationary amount of \$671.8, \$225.0 in operating impacts related to new facilities being included and a base adjustment of \$47.0 to restore Fire Hall 3 into the CBCM preventative maintenance program. Capital contributions to the Facility Site Replacement Reserve increased by \$1.8 in 2024. Funding to the Trunked Radio Systems Reserve is decreasing by \$395.8 as funding has been reallocated for radio system maintenance.

### Other Significant Item(s):

An amount of \$499.9 has been included for the increased costs of collective agreements. Additionally, there is a transfer from Corporate Support of 2.8 FTEs. Base budget adjustments totaling \$619.8 are included to address historic budgetary shortfalls. These underbudgeted items include overtime and standby costs, fuel and chemicals, rental vehicle costs and employee training and memberships. Radio system support costs also increased by \$152.0.

Utility rate increases in water and electricity rates account for increases of \$254.6 and \$356.0 respectively. These are offset by rate reductions projected for natural gas which are budgeted to decrease by \$444.0 in 2024.

Transfers of \$419.0 in 2024 include a transfer of \$205.2 to the Energy Performance Contracting (EPC) debt repayment. This transfer represents utility savings noted by the EPC work completed.

## 2025 Changes

### Growth:

Increases of \$53.5 for 1.0 Building Custodian FTE required to provide services at the City Yards and \$63.9 for .5 FTE for a Radio Shop Coordinator to support critical Radio Shop business operations have been included for 2025.

### Capital Contribution:

Capital contributions to the CBCM reserve increased by \$1,018.3 in 2025. The change in capital contributions is related to inflationary increases of building valuations. Other capital contribution increases include the Facility Site Replacement Reserve increased by \$1.1 and the Trunked Radio Systems Reserve by \$3.7.

### Other Significant Item(s):

An amount of \$403.5 has been included for the increased costs of collective agreements and \$150.0 to address underfunded overtime and standby costs. Utility rate escalations for water of \$74.0, natural gas of \$114.6, and electricity of \$176.7 as well as general inflationary increase in contract and maintenance costs are partially offset by increased cost recoveries of \$678.6.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00877: Trunking Radio Infra Replacement	193.8	195.7	198.0	200.3	200.3
P.01135: Civic Bldgs Comprehensive Maint Program	1,786.0	6,982.2	11,386.0	11,787.0	12,194.0
P.01523: Trunking Radio Replacement	151.6	153.4	155.7	157.3	157.3
P.01557: Office Mods/Furniture Replace/Upgrades	150.0	150.0	50.0	150.0	50.0
P.02180: Civic Facility Site Maintenance	343.3	344.4	346.3	348.1	350.0
P.10101: Facilities Corporate Accommodations	250.0	250.0	250.0	250.0	250.0
<b>Total</b>	<b>2,874.7</b>	<b>8,075.7</b>	<b>12,386.0</b>	<b>12,892.7</b>	<b>13,201.6</b>

The 2024-2025 Preliminary capital investments for Facilities Management includes 6 funded capital projects totaling \$2,874.7 in 2024 and \$8,075.7 in 2025. The purpose of these projects is to ensure City assets are properly maintained through preventative maintenance and facility upgrades, improvements, replacements and refurbishments.

### 2024-2025 Capital Budget by Funding Source



\$10,950

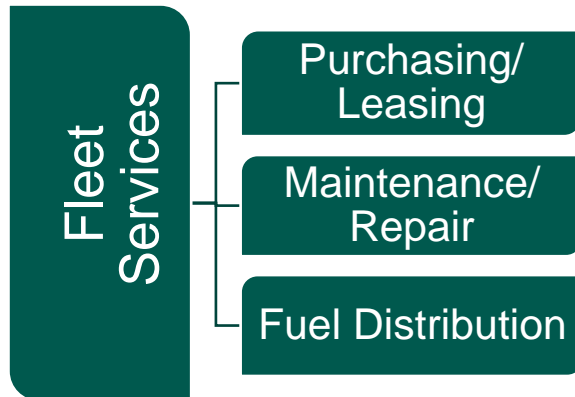
■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Other Expenses	(251.2)	-	-	-	-	-	-	-	-
Wages and Benefits	6,267.6	6,706.1	6,786.8	7,098.6	311.8	4.6%	7,458.2	359.6	5.1%
Contracted and General Services	4,966.3	5,543.5	5,674.6	5,965.2	290.6	5.1%	6,138.9	173.7	2.9%
Heating, Lighting, Power, Water and Telephone	13.8	14.6	14.6	14.6	-	-	14.6	-	-
Material, Goods and Supplies	7,260.6	7,202.9	7,479.6	3,969.2	(3,510.4)	(46.9%)	4,028.2	59.0	1.5%
Cost Recoveries	(25,574.1)	(26,812.9)	(27,301.4)	(24,727.0)	2,574.4	(9.4%)	(25,631.3)	(904.3)	3.7%
Transfers to Reserves	7,150.9	7,102.1	7,102.1	7,487.5	385.4	5.4%	7,830.0	342.5	4.6%
Contributions to Capital	243.7	243.7	243.7	-	(243.7)	(100.0%)	-	-	(100.0%)
Transfers to Other Operating	-	-	-	191.9	191.9	-	161.4	(30.5)	(15.9%)
Finance Charges	(31.9)	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>45.8</b>	-	-	-	-	-	-	-	-
<b>Tax Support</b>	<b>45.8</b>	-	-	-	-	-	-	-	-

#### 2022 Actual Results:

In 2022 Fleet Services had a \$45.8 unfavorable variance from budget due to having additional staff in order to maintain the required equipment for Parks programs.

# Corporate Asset Management

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## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	67.20	68.20	1.00	70.20	2.00

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	-
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(394.2)	(349.3)	(743.5)
Growth	394.2	349.3	743.5
Total Expenditure Change	-	-	-
<b>Total Change, Net</b>	-	-	-
<b>Total Budget</b>	-	-	-

### 2024 Changes

#### **Growth:**

An increase of \$104.0 for 1.0 FTE Police Mechanic Supervisor due to the growth in the Police fleet, \$128.8 for security services and \$60.6 for vehicle and equipment maintenance to maintain a growing fleet.

#### **Capital Contributions:**

A total of \$333.6 has been added to the Civic Replacement Reserve and the Grounds Maintenance Equipment Replacement Reserve, representing \$232.8 for inflation and \$100.8 for growth of the city's fleet.

#### **Other Significant Item(s):**

A total of \$3,938.1 has been removed for cost recovery due to fuel being moved to an inventory stock item and expensed as used with similar offsetting reduction to Material, Goods and Supplies line item. This is offset by inflation increase of \$355.1 to support inflationary demands of \$40.1 for general contracted services, \$108.4 for vehicle and equipment maintenance, as well as an increase of \$190.0 has been included for increased costs of collective agreements. The total cost recovery has increased \$1,301.5 for vehicle and equipment rental rates in order to offset budget increases in growth and inflation.

### 2025 Changes

#### **Growth:**

An increase of \$95.7 for 1.0 FTE Police Mechanic and \$95.7 for 1.0 FTE Civic Fleet Mechanic and \$52.6 for vehicle and equipment maintenance to maintain a growing fleet.

**Capital Contributions:**

A total of \$312.0 has been added to the Civic Replacement Reserve and the Grounds Maintenance Equipment Replacement Reserve, representing \$206.7 for inflation and \$105.3 for growth of the city's fleet.

**Other Significant Item(s):**

Increases to support inflationary demands of \$33.6 for general contracted services, \$98.3 for vehicle and equipment maintenance, as well as an increase of \$168.1 has been included for increased costs of collective agreements. The total cost recovery has increased \$904.3 for vehicle and equipment rental rates in order to offset budget increases in growth and inflation.

## Summary of Capital Investments

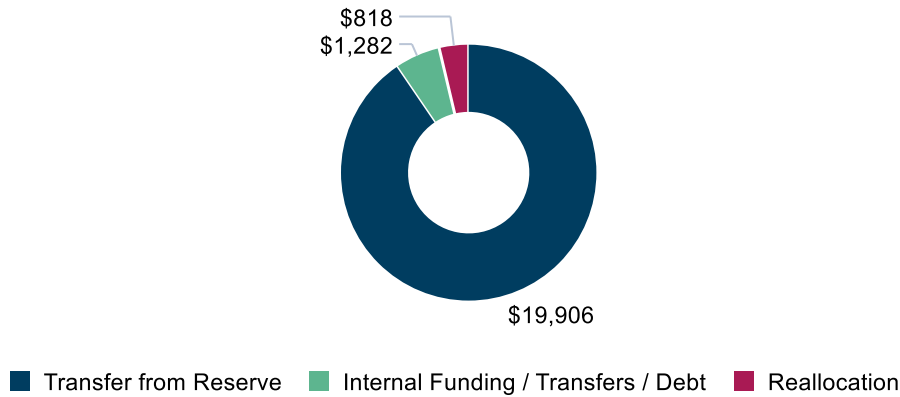
Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00679: Grounds Mtnc-Equipment Repl	632.0	515.0	515.0	515.0	515.0
P.01356: V&E Additional Vehicles & Equipment	1,065.0	889.0	638.1	638.1	638.1
P.01357: V&E Replacement Vehicles & Equipment	8,780.0	8,025.0	7,435.0	7,486.0	7,538.0
P.10076: Corp Fuel and Fueling Infra Mgmt	500.0	1,600.0	-	-	-
<b>Total</b>	<b>10,977.0</b>	<b>11,029.0</b>	<b>8,588.1</b>	<b>8,639.1</b>	<b>8,691.1</b>

The 2024-2025 Fleet Services Capital Investment includes four funded projects totaling \$10,977.0 in 2024 and \$11,029.0 in 2025. These include V&E Replacement Vehicles and Equipment, Grounds Maintenance Equipment Replacement, V&E Additional Vehicles and Equipment and Corporate Fuel and Fueling Infrastructure Management. In addition to these Vehicle and Equipment Initiatives, unfunded capital request is for Fleet Replacement with Electric Vehicles.

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10077: Fleet Replacement with Electric Vehicles	2,200.0	2,050.0	2,700.0	3,550.0	4,100.0
<b>Total</b>	<b>2,200.0</b>	<b>2,050.0</b>	<b>2,700.0</b>	<b>3,550.0</b>	<b>4,100.0</b>



## 2024-2025 Capital Budget by Funding Source



Project	2024	2025	2026	2027	2028
Corporate Fuel and Fueling Infrastructure					
P.10076 Management	-	-	175.0	-	-
<b>Total</b>	-	-	175.0	-	-

### Operating Budget Impacts of 2024/2025 Capital Projects

Annual operating costs associated with P.10076 Corporate Fuel and Fueling Infrastructure Management are \$175.0 in 2026 which includes 1.0 FTE Corporate Fuel Management Administrator (\$100.0), ongoing testing (\$25.0), and annual preventative maintenance (\$50.0).

# Corporate Asset Management



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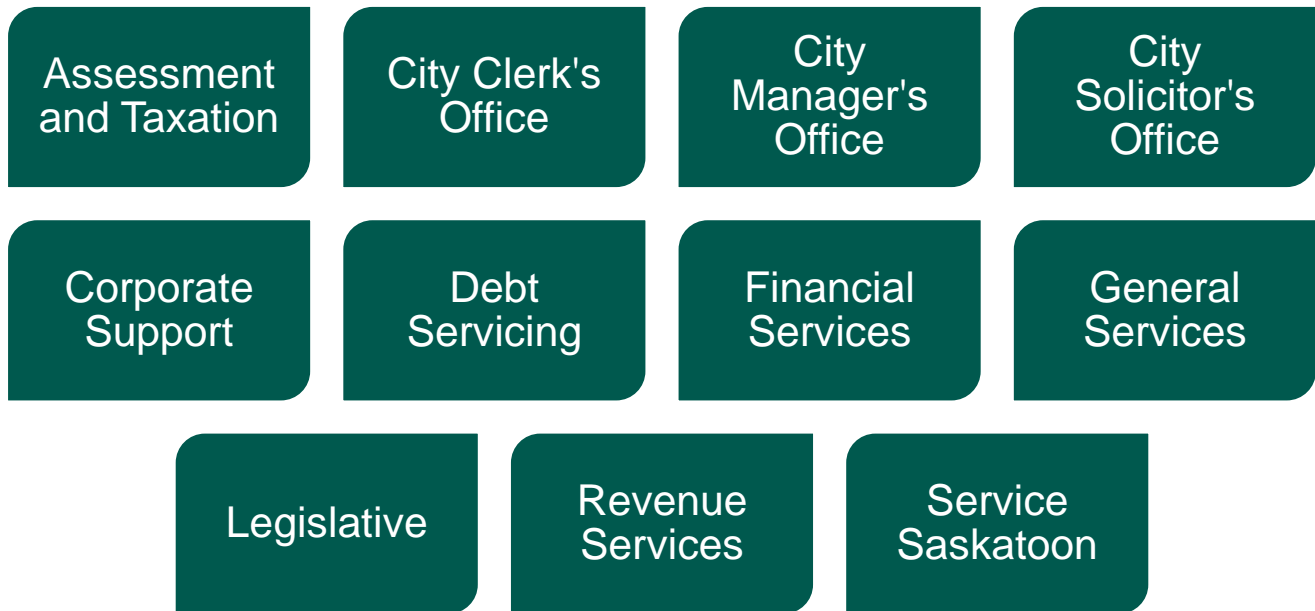
# CORPORATE GOVERNANCE & FINANCE



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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 two 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 Goals
 <p><b>CULTURE OF CONTINUOUS IMPROVEMENT</b></p> <p><b>Saskatoon is the best- managed city in Canada.</b></p>

## Priority Areas



### ***Smart 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.



### ***Reconciliation, Equity, Diversity, and Inclusion***

City Council is prioritizing work to foster meaningful organizational and policy change to help extinguish institutionalized and systemic racism.

This also acknowledges systemic discrimination experienced by 2SLGBTQIA+, BIPOC, people with disabilities and other equity groups.



### ***Procurement and Project Management***

The City is focused on achieving best value in the delivery of programs, projects and services and doing so in an efficient, accountable manner.

We conduct procurement activities that are economically viable, environmentally safe and socially conscious.



### ***Customer-Centric Service Delivery***

The City recognizes the diverse and changing needs of the public.

We strive to consistently deliver exceptional, accessible and equitable services.

Civic services are aligned with public needs, and the public is connected to the answers and information they need quickly and easily.



### ***People and Culture***

At the City, we value each other.

Together, we are 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 improving the organizational – the right processes, systems, technology and initiatives.

This drives operational excellence and helps deliver established levels of service to the public.

## Strategic Goals



**Saskatoon Invests In what matters.**

## Priority Areas



### *Economic Development*

Supporting economic development strategies that will position Saskatoon for success in a rapidly changing global economy is a priority for this Council.



### *Civic Assets*

Civic assets are well-managed and well-maintained. They meet the needs of staff and the public and reflect 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	> 90%	N/A*	88%	N/A*	N/A	N/A
Representative Workforce	Indigenous = 14.0%	9.00%	8.60%	8.20%	Decline	Needs Improvement
	Visible Minority = 16.8%	11.30%	12.20%	13.40%	Improvement	
	People with Disabilities = 22.2%	3.50%	3.30%	2.60%	Decline	
	Women = 47.0%	35.70%	33.60%	31.40%	Decline	
Lost Time Injury Frequency	Zero	2.49	3.10	2.92	Neutral	On-Track
Annual Municipal Property Tax Increase	N/A	3.70%	2.83%	3.86%	N/A	N/A

## 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	<ul style="list-style-type: none"> <li>Continue to utilize more robust information for decision making</li> <li>Human Resources Division business plan has been developed and communicated to senior staff</li> <li>Learning Management System, used to provide and track training and learning opportunities, has been launched</li> <li>Commenced process of de-biasing job descriptions and qualifications</li> <li>Implementing a Health, Safety and Wellness Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Implement additional modules of SAP SuccessFactors (e.g., succession planning, performance and goals, and workforce analytics)</li> <li>Implement a recruitment strategy to support inclusive hiring</li> <li>Review total rewards structure in relation to market</li> <li>Develop a Workforce Planning Strategy</li> <li>Undergo de-biasing review of recruitment process</li> <li>Continue to integrate and customize disability case management system into current practice</li> </ul>	Moderate	Low
Procurements are not in accordance with applicable policies and regulatory requirements	<ul style="list-style-type: none"> <li>Comprehensive procurement policy and procedures are in place</li> <li>SAP is utilized to:                             <ul style="list-style-type: none"> <li>o monitor, measure and report on policy compliance, process effectiveness and efficiency to enable informed decisions</li> <li>o facilitate continuous improvement of procurement processes, and</li> <li>o identify and support proper segregation of duties</li> </ul> </li> <li>Centralized procurement services provide oversight and ensure compliance and consistency in procurement processes</li> <li>Training and learning opportunities are provided and monitored using Learning Management System</li> </ul>	<ul style="list-style-type: none"> <li>Finalize the update to the procurement policy</li> <li>Capitalize on the benefits of SAP and standard reporting processes to support more informed and strategic decision making</li> <li>Pursue a systematic approach to procurement training offerings</li> <li>Survey internal stakeholders to identify improvement opportunities</li> <li>Establish a procurement excellence advisory committee</li> </ul>	Moderate	Low

# Corporate Governance & Finance

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<p>Inability to operate due to information systems and data sets that are not integrated, properly managed and/or protected</p>	<ul style="list-style-type: none"> <li>• Cybersecurity and Data Governance programs have been established and resourced</li> <li>• Corporate Quality Management System (CQMS) and Access and Privacy programs have been implemented</li> <li>• Enterprise systems are being implemented</li> <li>• Awareness and training opportunities are provided to all staff</li> </ul>	<ul style="list-style-type: none"> <li>• Secure additional resources for Data Governance program</li> <li>• Pursue improvements to data architecture, analytics and reporting</li> <li>• Update business continuity and disaster recovery programs</li> <li>• Advance maturity of cybersecurity, data governance and CQMS programs</li> </ul>	<p>High</p>	<p>Low</p>
<p>Limited engagement in actively identifying and addressing systemic barriers related to the Reconciliation, Equity, Diversity and Inclusion (REDI) priority area due to institutional structural barriers</p>	<ul style="list-style-type: none"> <li>• REDI department established</li> <li>• Developing a One-City approach (including mission, vision and goals) that addresses systemic barriers, but tailored to the specific needs of each department</li> <li>• Developing awareness, education and training programs that build reconciliation across the City and support the dismantling of systemic barriers</li> </ul>	<ul style="list-style-type: none"> <li>• Secure adequate resources to authentically and effectively address systemic barriers with a One-City approach</li> <li>• Develop department-specific action plans to identify and address systemic barriers</li> <li>• Implement initiatives that empower and support a shift in the City's culture that is inclusive and equitable, making progress in achieving a diverse workforce</li> </ul>	<p>High</p>	<p>Low</p>
<p>Engagement initiatives and opportunities, and supporting communications, are not effectively reaching and connecting with rightsholders and those with living experiences of systemic barriers in a timely manner</p>	<ul style="list-style-type: none"> <li>• Public Engagement Advisor position recently filled</li> <li>• Continue to build out Public Engagement framework to support the Public Engagement Policy</li> <li>• Engagement and communication strategies are being embedded into projects and decision making</li> <li>• Online and in person engagement opportunities are provided</li> <li>• External review of Indigenous Technical Advisory Group (ITAG) was conducted with ITAG members and Administration</li> <li>• Met with support and advocacy agencies to improve accessibility of engagement and communications material</li> </ul>	<ul style="list-style-type: none"> <li>• Hire new Indigenous Public Engagement Advisor</li> <li>• Review tools and formats to ensure they are effective</li> <li>• Develop a remuneration strategy</li> <li>• Implement recommendations resulting from ITAG external review</li> </ul>	<p>High</p>	<p>Low</p>

# Corporate Governance & Finance



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## 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Assessment & Taxation	(11.3)	(10.0)	(10.0)	(10.0)	-	0.0%	(10.0)	-	-
City Clerk's Office	(93.3)	(33.6)	(33.6)	(33.6)	-	-	(33.6)	-	-
City Manager's Office	-	-	-	-	-	-	-	-	-
City Solicitor's Office	(300.0)	(325.0)	(325.0)	(325.0)	-	-	(325.0)	-	-
Corporate Support	9.2	(78.9)	(77.6)	(77.6)	-	0.0%	(77.6)	-	-
Debt Servicing	-	-	-	-	-	-	-	-	-
Financial Services	0.1	-	-	-	-	-	-	-	-
General Services	(8,263.8)	(9,157.2)	(8,859.8)	(8,562.4)	297.4	(3.4%)	(8,271.3)	291.1	(3.4%)
Legislative	-	-	-	-	-	-	-	-	-
Revenue Services	(42.6)	(42.0)	(42.0)	(42.0)	-	-	(42.0)	-	-
Service Saskatoon	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(8,701.6)</b>	<b>(9,646.7)</b>	<b>(9,348.0)</b>	<b>(9,050.6)</b>	<b>297.4</b>	<b>(3.2%)</b>	<b>(8,759.5)</b>	<b>291.1</b>	<b>(3.2%)</b>
<b>Gross Expenses</b>									
Assessment & Taxation	3,420.1	3,336.9	3,732.6	4,018.6	286.0	7.7%	4,180.5	162.0	4.0%
City Clerk's Office	3,261.6	3,495.4	3,497.1	4,084.2	587.1	16.8%	4,174.9	90.7	2.2%
City Manager's Office	801.4	728.5	747.3	806.5	59.2	7.9%	824.1	17.6	2.2%
City Solicitor's Office	2,378.2	2,526.8	2,546.0	2,698.0	152.0	6.0%	2,754.5	56.5	2.1%
Corporate Support	27,949.4	26,063.9	27,193.3	34,553.2	7,359.9	27.1%	37,063.5	2,510.3	7.3%
Debt Servicing	27,480.4	27,480.4	27,480.4	26,409.9	(1,070.5)	(3.9%)	27,218.7	808.8	3.1%
Financial Services	3,400.6	3,288.1	3,298.0	3,920.2	622.2	18.9%	4,002.9	82.7	2.1%
General Services	9,195.5	4,721.7	8,946.3	9,234.6	288.3	3.2%	9,886.7	652.1	7.1%
Legislative	1,641.1	1,831.0	1,840.5	1,880.2	39.7	2.2%	1,920.3	40.1	2.1%
Revenue Services	1,857.6	2,502.7	2,109.6	2,243.2	133.5	6.3%	2,375.2	132.1	5.9%
Service Saskatoon	1,210.7	987.0	987.5	1,207.4	219.9	22.3%	1,232.6	25.2	2.1%
<b>Total Gross Expenses</b>	<b>82,596.5</b>	<b>76,962.4</b>	<b>82,378.6</b>	<b>91,055.9</b>	<b>8,677.2</b>	<b>10.5%</b>	<b>95,633.9</b>	<b>4,578.1</b>	<b>5.0%</b>
<b>Tax Support</b>	<b>73,894.9</b>	<b>67,315.7</b>	<b>73,030.6</b>	<b>82,005.3</b>	<b>8,974.6</b>	<b>12.3%</b>	<b>86,874.4</b>	<b>4,869.2</b>	<b>5.9%</b>

## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	464.74	479.71	14.97	487.21	7.50



# Corporate Governance & Finance



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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	73,030.6	82,005.3	
Revenue Changes:			
Revenue	297.4	291.1	588.5
<b>Total Revenue Change</b>	297.4	291.1	588.5
Expenditure Changes:			
Inflation & Transfer	4,851.7	1,879.0	6,730.7
Growth	3,825.6	2,699.1	6,524.6
Service Level Changes	-	-	-
<b>Total Expenditure Change</b>	8,677.3	4,578.1	13,255.3
<b>Total Budget</b>	<b>82,005.3</b>	<b>86,874.4</b>	

## Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
City Clerk's Office	345.0	95.0	500.0	100.0	-
Corporate Support	1,466.1	1,936.0	1,060.1	1,063.7	1,063.7
Financial Services	-	-	-	3,000.0	-
Service Saskatoon	200.0	200.0	200.0	200.0	200.0
<b>Total</b>	<b>2,011.1</b>	<b>2,231.0</b>	<b>1,760.1</b>	<b>4,363.7</b>	<b>1,263.7</b>

## Financing for Capital Investments

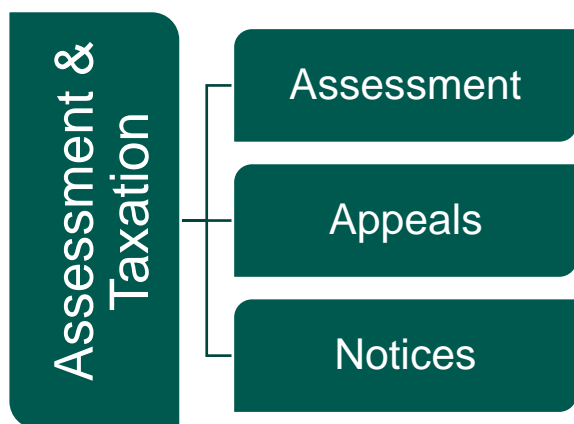
Funding Source	2024	2025	2026	2027	2028
Transfer from Reserves	1,486.1	1,686.0	1,760.1	1,363.7	1,263.7
Funding Plan Contribution	-	-	-	3,000.0	-
Unfunded	525.0	545.0	-	-	-
<b>Total</b>	<b>2,011.1</b>	<b>2,231.0</b>	<b>1,760.1</b>	<b>4,363.7</b>	<b>1,263.7</b>

## Operating Budget Impacts of Capital Projects

	2024	2025	2026	2027	2028
Corporate Support	-	-	50.0	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>50.0</b>	<b>-</b>	<b>-</b>

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	-	(10.0)	(10.0)	-	10.0	(100.0%)	-	-	-
User Fees	(11.3)	-	-	(10.0)	(10.0)	-	(10.0)	-	-
<b>Total Revenues</b>	<b>(11.3)</b>	<b>(10.0)</b>	<b>(10.0)</b>	<b>(10.0)</b>	<b>-</b>	<b>-</b>	<b>(10.0)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Wages and Benefits	2,904.2	2,968.5	3,211.0	3,474.2	263.2	8.2%	3,612.1	137.9	4.0%
Contracted and General Services	302.9	206.3	322.0	335.7	13.7	4.3%	350.7	15.0	4.5%
Heating, Lighting, Power, Water and Telephone	15.0	16.7	16.7	16.7	-	-	16.7	-	-
Material, Goods and Supplies	190.0	138.7	176.2	185.3	9.1	5.1%	194.3	9.1	4.9%
Donations, Grants and Subsidies	0.1	-	-	-	-	-	-	-	-
Transfers to Reserves	6.7	6.7	6.7	6.7	-	-	6.7	-	-
Finance Charges	1.2	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>3,420.1</b>	<b>3,336.9</b>	<b>3,732.6</b>	<b>4,018.6</b>	<b>286.0</b>	<b>7.7%</b>	<b>4,180.5</b>	<b>162.0</b>	<b>4.0%</b>
<b>Tax Support</b>	<b>3,408.7</b>	<b>3,326.9</b>	<b>3,722.6</b>	<b>4,008.6</b>	<b>286.0</b>	<b>7.7%</b>	<b>4,170.5</b>	<b>162.0</b>	<b>4.0%</b>

#### 2022 Actual Results:

In 2022 Assessment and Taxation had a \$311.5 favourable variance from budget. This was mostly a result of a discretionary spending freeze, and vacant positions. This includes a budget transfer of

\$393.3 from Revenue Services which is not reflected in the 2022 budget column above. This transfer was completed to better align services between the two service lines.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	30.00	32.00	2.00	32.00	-

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	3,722.6	4,008.6	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	221.9	96.6	318.4
Growth	64.1	65.4	129.5
Total Expenditure Change	286.0	162.0	447.9
<b>Total Change, Net</b>	286.0	162.0	447.9
<b>Total Budget</b>	<b>4,008.6</b>	<b>4,170.5</b>	

### 2024 Changes

#### Growth:

An increase of \$50.4 (1.0 FTE) has been included for a new Assessment Appraiser, planned to be hired mid-year 2024 to maintain effective delivery of service levels.

An increase of \$13.7 in mailing and printing has been included due to increased postage rates and number of letters being mailed.

#### Other Significant Item(s):

1.0 FTE with associated costs of \$100.7 for a new Assessment Appraiser was transferred from Revenue Services to better align the work functions.

An amount of \$112.1 has been included for increased costs of collective agreements and \$9.1 for computer software impacted by foreign exchange fluctuations.

## 2025 Changes

### **Growth:**

Salaries have increased by \$50.4 to provide for the remaining half year of salary for the Assessment Appraiser positions included in the 2024 budget, anticipating a mid-year hire.

An increase of \$15.0 in mailing and printing has been included due to increased postage rates and number of letters being mailed.

### **Other Significant Item(s):**

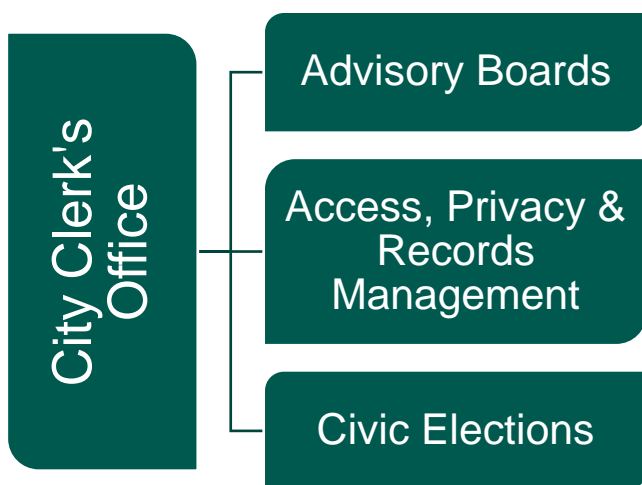
An amount of \$87.5 has been included for increased costs of collective agreements and \$9.1 for computer software impacted by foreign exchange fluctuations.

## 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, data governance, quality 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	-	(33.6)	(33.6)	(33.6)	-	-	(33.6)	-	-
User Fees	(93.3)	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(93.3)</b>	<b>(33.6)</b>	<b>(33.6)</b>	<b>(33.6)</b>	<b>-</b>	<b>-</b>	<b>(33.6)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Wages and Benefits	2,416.7	2,459.7	2,461.4	2,980.6	519.2	21.1%	3,057.3	76.7	2.6%
Contracted and General Services	188.6	373.4	373.4	237.4	(136.0)	(36.4%)	237.4	-	-
Heating, Lighting, Power, Water and Telephone	27.8	16.4	16.4	16.4	-	-	16.4	-	-
Material, Goods and Supplies	383.9	342.6	342.6	466.2	123.6	36.1%	470.2	4.0	0.9%
Donations, Grants and Subsidies	0.1	-	-	-	-	-	-	-	-
Cost Recoveries	(60.7)	(41.0)	(41.0)	(41.0)	-	-	(41.0)	-	-
Transfers to Reserves	301.3	340.3	340.3	421.6	81.3	23.9%	432.1	10.5	2.5%
Contributions to Capital	4.0	4.0	4.0	-	(4.0)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	3.0	3.0	-	2.5	(0.5)	(16.7%)

# Corporate Governance & Finance

## City of Saskatoon

## Operating & Capital Budget

Preliminary 2024/2025

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Total Gross Expenditure</b>	3,261.6	3,495.4	3,497.1	4,084.2	587.1	16.8%	4,174.9	90.7	2.2%
<b>Tax Support</b>	3,168.4	3,461.8	3,463.5	4,050.6	587.1	17.0%	4,141.3	90.7	2.2%

### 2022 Actual Results:

2022 resulted in a \$293.4 favourable variance from budget. The majority is due to higher revenue from BOR and savings from staff vacancies and office expenses.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	25.24	28.24	3.00	28.24	-

### 2024 – 2025 Financial Plan Changes

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	3,463.5	4,050.6	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	442.1	85.7	527.8
Growth	145.0	5.0	150.0
Total Expenditure Change	587.1	90.7	677.8
<b>Total Change, Net</b>	587.1	90.7	677.8
<b>Total Budget</b>	<b>4,050.6</b>	<b>4,141.3</b>	

### 2024 Changes

#### Growth:

A total increase of \$145.0 includes \$108.5 for Access and Privacy Officer (1.0 FTE) and additional growth of \$36.5 for Equipment Maintenance and Contractual services.

#### Other Significant Item(s):

A total of \$442.1 has been added to the City Clerk's Service Line. The increase includes \$267.4 for the transfer of 2 FTEs from Corporate Support Service Line to the City Clerk's Service Line, with no new mill rate impact as they have been approved in prior budgets, \$10.0 for transfer to reserve, \$9.4 for commissioner services, \$8.0 for equipment maintenance and \$4.0 for materials to better reflect actual costs due to increased rates and \$143.3 for increased costs of collective agreements.

## 2025 Changes

### Growth:

A total increase of \$5.0 has been added to increase the City Clerk’s Reserve.

### Other Significant Items:

A total of \$85.7 as been added to the City Clerk’s Service Line for increased costs of collective agreements in the amount of \$74.8 and \$9.0 Transfer to Reserve.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01883: Electronic Records Management	95.0	95.0	500.0	100.0	-
P.01973: Leasing Of Automatic Vote Counting Equip	250.0	-	-	-	-
<b>Total</b>	<b>345.0</b>	<b>95.0</b>	<b>500.0</b>	<b>100.0</b>	<b>-</b>

The 2024-2025 City Clerk’s Office Capital Investment includes \$345.0 in 2024 and \$95.0 in 2025. In 2024, the funding is due to electronic records management system and service updates, including licensing as well as the leasing for voting equipment.

### 2024-2025 Capital Budget by Funding Source

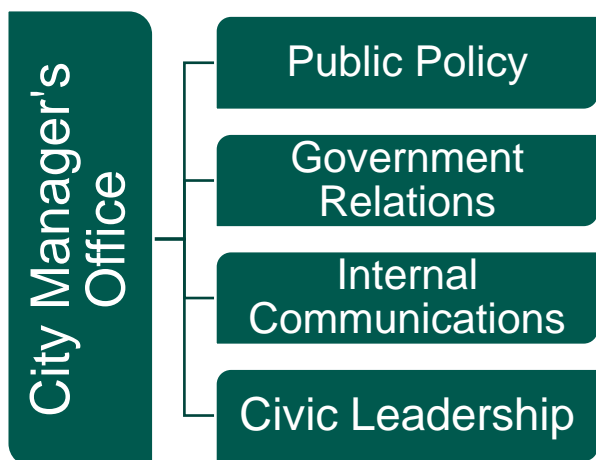


### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Wages and Benefits	829.1	717.5	726.3	793.3	67.0	9.2%	812.4	19.1	2.4%
Contracted and General Services	10.1	30.6	40.6	40.6	-	-	40.6	-	-
Heating, Lighting, Power, Water and Telephone	4.1	5.6	5.6	5.6	-	-	5.6	-	-
Material, Goods and Supplies	7.5	24.3	24.3	24.3	-	-	24.3	-	-
Cost Recoveries	(59.5)	(59.5)	(59.5)	(67.3)	(7.8)	13.1%	(68.8)	(1.5)	2.2%
Transfers to Reserves	10.0	10.0	10.0	10.0	-	-	10.0	-	-
<b>Total Gross Expenditure</b>	<b>801.4</b>	<b>728.5</b>	<b>747.3</b>	<b>806.5</b>	<b>59.2</b>	<b>7.9%</b>	<b>824.1</b>	<b>17.6</b>	<b>2.2%</b>
<b>Tax Support</b>	<b>801.4</b>	<b>728.5</b>	<b>747.3</b>	<b>806.5</b>	<b>59.2</b>	<b>7.9%</b>	<b>824.1</b>	<b>17.6</b>	<b>2.2%</b>

**2022 Actual Results:**

In 2022 the City Manager’s Office had no significant variance to budget.



## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	4.00	4.00	-	4.00	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	747.3	806.5	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	59.2	17.6	76.8
Total Expenditure Change	59.2	17.6	76.8
<b>Total Change, Net</b>	<b>59.2</b>	<b>17.6</b>	<b>76.8</b>
<b>Total Budget</b>	<b>806.5</b>	<b>824.1</b>	

### 2024 Changes

A total of \$59.2 has been included for increased costs of collective agreements and employment contracts.

### 2025 Changes

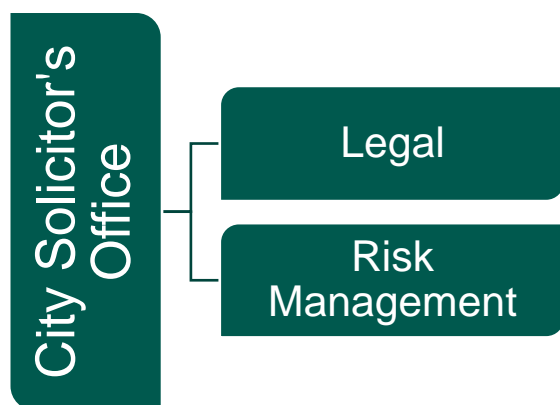
A total of \$17.6 has been included for increased costs of collective agreements and employment contracts.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	(300.0)	(325.0)	(325.0)	(325.0)	-	-	(325.0)	-	-
<b>Total Revenues</b>	<b>(300.0)</b>	<b>(325.0)</b>	<b>(325.0)</b>	<b>(325.0)</b>	<b>-</b>	<b>-</b>	<b>(325.0)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Wages and Benefits	2,799.8	2,860.7	2,870.3	3,010.4	140.1	4.9%	3,081.0	70.6	2.3%
Contracted and General Services	2,971.6	3,033.2	4,017.1	3,775.7	(241.4)	(6.0%)	3,775.7	-	-
Heating, Lighting, Power, Water and Telephone	12.7	14.6	14.6	14.6	-	-	14.6	-	-
Material, Goods and Supplies	63.2	74.7	74.7	81.7	7.0	9.4%	81.7	-	-
Cost Recoveries	(3,919.1)	(3,906.4)	(4,880.7)	(4,634.4)	246.3	(5.0%)	(4,648.5)	(14.1)	0.3%
Transfers to Reserves	450.0	450.0	450.0	450.0	-	-	450.0	-	-
<b>Total Gross Expenditure</b>	<b>2,378.2</b>	<b>2,526.8</b>	<b>2,546.0</b>	<b>2,698.0</b>	<b>152.0</b>	<b>6.0%</b>	<b>2,754.5</b>	<b>56.5</b>	<b>2.1%</b>
<b>Tax Support</b>	<b>2,078.1</b>	<b>2,201.8</b>	<b>2,221.0</b>	<b>2,373.0</b>	<b>152.0</b>	<b>6.8%</b>	<b>2,429.5</b>	<b>56.5</b>	<b>2.4%</b>

**2022 Actual Results:**

In 2022 the City Solicitor’s Office had a favourable variance from budget mainly due to a \$95.0 positive variance in insurance premiums, which was a result of budgeting insurance premiums in 2021 when COVID-19 had resulted in over inflated insurance costs. When billing was received in 2022 those actual insurance costs had gone down significantly from the previous estimate which created the favourable variance. Other items contributing to this overall variance include a positive variance in salaries of \$61.0 which was due to due to unanticipated retirements and staff turnover. When salaries were budgeted, they were charged at the top of the ranges, and when replacing positions, staff are hired at the lower range of the pay scale, as well as some positions remained vacant at YE. Finally, advertising had an unfavorable variance of \$26.3 which was due to a subscription that was not anticipated for when the budget was made.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	22.00	22.00	-	22.00	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	2,221.0	2,373.0	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	152.0	56.5	208.5
Total Expenditure Change	152.0	56.5	208.5
<b>Total Change, Net</b>	152.0	56.5	208.5
<b>Total Budget</b>	<b>2,373.0</b>	<b>2,429.5</b>	

**2024 Changes**

**Other Significant Item(s):**

Staff Compensation Costs have increased by \$30.0 due to internal restructuring and Solicitors moving within pay bands and positions. Additionally, an estimated cost increase of \$110.1 was added based on collective agreements. The cost of insurance premiums is expected to decrease by \$248.9 due to a decrease in industry market prices. The Insurance Management Program has therefore seen a decrease of \$246.3 in cost recovery.

Additional budget increases include \$10.0 for publications, \$3.0 for professional memberships and \$1.5 for computer expenses to better reflect actual costs due to increased rates.

## 2025 Changes

### **Other Significant Item(s)**

A total of \$56.5 has been added overall to the 2025 budget. This relates to an estimated increase in Salary expenses of \$8.6 due to anticipated movement between salary pay bands. An estimated cost increase of \$62.0 has also been included based on collective agreements. The Insurance Management Program has also seen an increase of \$14.1 in cost recovery due to offsetting the salary increases.

## **Summary of Capital Investments**

There are no capital investments for City Solicitor's Office.

## Corporate Support

### Overview



The Supply Chain Management Division is responsible for providing procurement and inventory management as well as asset disposals.

The Strategy and Transformation Department is committed to advancing the organization’s strategic goals of transforming and improving its operations to meet the evolving needs of the community. Initiatives such as the Workplace Transformation and Continuous Improvement focus on developing the foundational tools and processes that enable the organization to manage its performance, make data-based decisions and mitigate risks to improve service and maximize efficiency.

## Summary of Operating Changes

### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	0.1	(78.1)	(76.8)	(76.8)	-	-	(76.8)	-	-
Contribution from Develop & Others	10.0	-	-	-	-	-	-	-	-
User Fees	(0.8)	(0.8)	(0.8)	(0.8)	-	-	(0.8)	-	-
<b>Total Revenues</b>	<b>9.2</b>	<b>(78.9)</b>	<b>(77.6)</b>	<b>(77.6)</b>	<b>-</b>	<b>-</b>	<b>(77.6)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	25.8	1.0	1.0	1.0	-	-	1.0	-	-
Wages and Benefits	32,136.0	31,352.2	31,762.5	36,953.1	5,190.6	16.3%	38,480.9	1,527.8	4.1%
Contracted and General Services	6,952.9	6,285.0	6,816.1	10,130.6	3,314.5	48.6%	10,486.4	355.8	3.5%
Heating, Lighting, Power, Water and Telephone	215.5	283.3	283.3	285.0	1.7	0.6%	285.0	-	-
Material, Goods and Supplies	1,249.3	1,161.2	1,184.7	3,715.9	2,531.2	213.7%	3,802.8	86.9	2.3%
Cost Recoveries	(14,031.9)	(14,400.8)	(14,411.3)	(15,002.2)	(590.9)	4.1%	(15,238.7)	(236.5)	1.6%
Transfers to Reserves	1,355.6	1,355.6	1,530.6	1,598.3	67.7	4.4%	1,878.0	279.7	17.5%
Contributions to Capital	26.4	26.4	26.4	-	(26.4)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	(3,128.5)	(3,128.5)	-	(2,631.9)	496.6	(15.9%)
Finance Charges	19.7	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>27,949.4</b>	<b>26,063.9</b>	<b>27,193.3</b>	<b>34,553.2</b>	<b>7,359.9</b>	<b>27.1%</b>	<b>37,063.5</b>	<b>2,510.3</b>	<b>7.3%</b>
<b>Tax Support</b>	<b>27,958.6</b>	<b>25,985.0</b>	<b>27,115.7</b>	<b>34,475.6</b>	<b>7,359.9</b>	<b>27.1%</b>	<b>36,985.9</b>	<b>2,510.3</b>	<b>7.3%</b>

### 2022 Actual Results:

In 2022, Corporate Support had \$1,973.5 unfavourable variance from budget. There was \$977.3 in overage in salaries, \$1,034.2 overage in software licenses and computer hardware, and \$166.7 in reduced cost recovery. This is offset in savings of \$204.7 from office expenses, training, and other operating costs.

### Summary of 2024 - 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	276.70	281.47	4.77	289.97	8.50

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	27,115.7	34,475.6	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	5,512.4	1,192.6	6,705.0
Growth	1,847.5	1,317.7	3,165.2
Total Expenditure Change	7,359.9	2,510.3	9,870.2
<b>Total Change, Net</b>	<b>7,359.9</b>	<b>2,510.3</b>	<b>9,870.2</b>
<b>Total Budget</b>	<b>34,475.6</b>	<b>36,985.9</b>	

### 2024 Changes

#### **Growth:**

Human Resources has an increase of \$90.0 for targeted programming development such as suicide awareness, mental wellness training, smoking cessation, and other online wellness resources to support employees, managers and the organization.

Information Technology increases include \$234.6 (2.0 FTE's) to support the widely used GIS system as well as various other applications, \$453.0 (including 1.0 FTE) for continued security enhancements and \$189.0 for expected additional Microsoft licensing costs.

Indigenous Initiatives added \$22.0 for staffing costs such as office expenses and training for previously budgeted staff.

Communications and Public Engagement includes 1.0 new FTE for a Marketing Coordinator. This position will be 100% funded through the waste services utility and provide support for both green and black cart programs as well as future transitioning of programs into the multi-unit and Commercial and Industrial sectors.

Strategy and Transformation added \$25.0 for new strategy tracking and reporting Software. Sustainment of the Enterprise Resource Planning system (Capital Project P.01829) is transitioning from a capital project to operating. An increase of \$667.8 is required to reduce the reliance on operating reserve transfers. This increase will allow departments to transfer the funds from operating back to their capital reserves.

#### **Capital Contributions:**

A total of \$60.5 has been added to the IT – Systems Development Reserve (\$50.0) and to the IT Unified Communications Reserve (\$10.5).

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 \$184.8.

Capital contributions are reduced by \$5.2 to fund Corporate Support's share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating. This contribution will be phased out over the next three years.

Fusion includes \$150.0 for Capital Reserve Contributions for the Enterprise Resource Planning System Reserve.

**Other Significant Item(s):**

Human Resources is focused on developing employee programs, services and initiatives that build organizational capacity and aligns resources to meet the operational needs of the organization. A HR Business Partner and a Health & Safety Consultant (1.0 FTE) have been created with dollars transferred from utility programs with no mill-rate impact in order to support necessary operations. To support payroll operations within HR, one permanent FTE (1.0) has been transferred in for a Corporate Payroll Clerk with \$84.3 inflationary increase.

During the Capital Options portion of the December 1st, 2021 budget deliberations, City Council approved additional one-time funding from the Reserve for Capital Expenditures (RCE) for the Mental Wellness Strategy in 2022/23. The 2024 budget includes 1.0 FTE for a Mental Wellness Consultant for \$140.7 to continue this program in a permanent capacity.

Information Technology increases include \$1,398.6 budget adjustment for Microsoft licensing, \$264.9 for increasing GIS software licensing to align budgeted expenditures with actuals.

The Marketing Services service line has transferred 1.0 FTE Marketing Consultant II to the Communications & Public Engagement division within the Corporate Support service line and has no mill-rate impact as a transfer.

The Parks Department Management and Administrative staff have been transferred from the Corporate Support Service Line to the Parks Maintenance & Design Service Line to align costs with the services provided. Included in the transfer out of Corporate Support is 8.7 FTEs and a total operating budget of \$1,208.7.

The Facilities Department Administrative staff have been transferred from the Corporate Support Service Line to the Facilities Management Service Line to align costs with the services provided. Included in the transfer out of Corporate Support is 2.8 FTEs and a total operating budget of \$185.2.

Sustainment of the Enterprise Resource Planning system (Capital Project P.01829) is transitioning from a capital project to operating. Transfers include \$2,040.4 from the Debt Servicing Service Line, \$598.3 from licensing fees on legacy systems, and \$820.4 from expired loans. The transfers are funding all operations of the Enterprise Resource System such as the licensing and support costs for SAP. Also included is the addition of 3.0 FTEs to move existing positions from temporary to permanent including a Special Projects Manager (1.0 FTE), Technology Coordinator (1.0 FTEs), and a Functional Analyst (1.0 FTEs). In addition, seven permanent FTEs (7.0) have been transferred to the Fusion operating program



from capital. The transfers also include the creation of a new ERP reserve to fund future functionality requirements.

An amount of \$1,500.8 has been included for increased systems licensing, internal expenditures to support operations, position reclasses and for increased costs of collective agreements and the transfer out of 2.73 FTEs for better alignment of services.

## **2025 Changes**

### **Growth:**

Human Resources has an increase of \$236.5 growth requirement for resources in order to support process and program improvements and the introduction of system improvements.

Information Technology increase include \$118.9(1.0 FTE) to support project management, \$382.0 (2.0 FTE's) for continued cyber security enhancements and \$75.0 for additional Microsoft licenses.

Business Support includes \$91.2 for a Staff Accountant position (1.0 FTE) and related operating costs of \$1.0, required to provide financial support to Saskatoon Fire, to enable Fire Services to make informed financial decisions by providing statistical and analytical information, assisting with analysis of actual results and budgeting.

Indigenous Initiatives includes an increase of \$35.3 in staffing costs for 0.5 FTE for an Administrative Coordinator to support the increased workload.

Fusion increase of \$306.9 is required to reduce the reliance on operating reserve transfers. This increase will allow departments to transfer the funds from operating back to their capital reserves.

### **Capital Contributions:**

Information Technology increase include \$75.0 for Capital Reserve contributions for the IT – Systems Development Reserve.

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 \$235.6.

Corporate Support's share of the ongoing sustainment requirements for the ERP/SAP implementation, shown as a transfer to operating, have been reduced by \$0.8. This contribution is offset by restoring capital contributions and will be phased out over the next two years.

Fusion includes \$150.0 for Capital Reserve Contributions for the Enterprise Resource Planning System Reserve.

### **Other Significant Items(s):**

Transfers to Fusion for \$500.0 from expired loans. The transfers are funding all inflationary increases of the Enterprise Resource System such as the licensing and support costs for SAP. Also included is the addition of 4.0 FTEs to move existing positions from temporary to permanent including Performance a Performance Improvement Coordinator (1.0 FTE), Functional/Integration Analysts (2.0 FTEs) and a Technology Coordinator (1.0 FTE). The transfers also include additional funding for the ERP reserve to fund future functionality requirements.

An amount of \$691.6 has been included for increased systems licensing, internal expenditures to support operations, position reclasses and for collective agreement adjustments.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01083: Corporate Network Equipment Repl	621.4	634.4	635.1	635.8	635.8
P.02367: Voice Over Internet Protocol	-	371.0	-	-	-
P.02368: Printing And Mail Services - Equipment	23.3	23.5	23.7	23.8	23.8
P.02516: Develop Enterprise Management Strategies	176.4	242.1	281.3	284.1	284.1
P.02523: Citizen Web Storefront And City Intranet	20.0	20.0	20.0	20.0	20.0
P.02626: Talent Management Framework	50.0	50.0	50.0	50.0	50.0
P.10045: Cybersecurity Program	50.0	50.0	50.0	50.0	50.0
<b>Total</b>	<b>941.1</b>	<b>1,391.0</b>	<b>1,060.1</b>	<b>1,063.7</b>	<b>1,063.7</b>

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.02625: COS & U Of S Research Partnership	50.0	50.0	-	-	-
P.10041: Corporate Equity, Diversity & Inclusion	235.0	155.0	-	-	-
P.10098: Smart City Program	240.0	240.0	-	-	-
P.10099: Corporate Data & Analytics	-	100.0	-	-	-
<b>Total</b>	<b>525.0</b>	<b>545.0</b>	<b>-</b>	<b>-</b>	<b>-</b>

The 2024-2025 Preliminary capital investment for Corporate Support included \$2,332.1 funded projects totaling \$941.1 in 2024 and \$1,391.0 in 2025. Most notably \$100.0 for the cyber security program, \$418.5 for Enterprise Management Strategies and \$100.0 for the Talent Management Framework.

There are a total of \$1,070.0 of unfunded projects in this service line to be considered as part of the business plan and budget capital options as presented to council.

## 2024-2025 Capital Budget by Funding Source



\$2,332

■ Transfer from Reserve

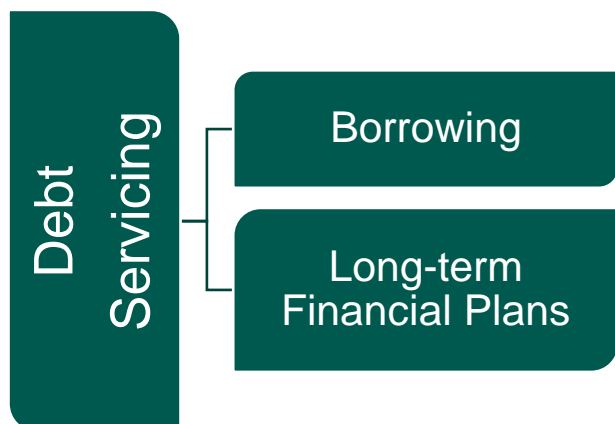
## Operating Budget Impacts of 2024/2025 Capital Projects

Project	2024	2025	2026	2027	2028
P.02625 COS & U Of S Research Partnership	-	-	50.0	-	-
<b>Total</b>	-	-	50.0	-	-

\$50.0 is the future operating impact associated with P.02625 should the partnership become permanent and operationalized in 2026.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Transfers to Reserves	(14,486.1)	(14,486.0)	(14,486.0)	(14,486.1)	(0.1)	-	(13,570.5)	915.6	(6.3%)
Transfers to Other Operating	(485.0)	(485.0)	(485.0)	(485.0)	-	-	(485.0)	-	-
Finance Charges	42,451.5	42,451.4	42,451.4	41,381.0	(1,070.4)	(2.5%)	41,274.2	(106.8)	(0.3%)
<b>Total Gross Expenditure</b>	<b>27,480.4</b>	<b>27,480.4</b>	<b>27,480.4</b>	<b>26,409.9</b>	<b>(1,070.5)</b>	<b>(3.9%)</b>	<b>27,218.7</b>	<b>808.8</b>	<b>3.1%</b>
<b>Tax Support</b>	<b>27,480.4</b>	<b>27,480.4</b>	<b>27,480.4</b>	<b>26,409.9</b>	<b>(1,070.5)</b>	<b>(3.9%)</b>	<b>27,218.7</b>	<b>808.8</b>	<b>3.1%</b>

**2022 Actual Results:**

In 2022 Debt Servicing had no variance from budget.

Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	27,480.4	26,409.9	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(2,411.9)	(501.2)	(2,913.1)
Growth	1,341.4	1,310.0	2,651.4
Total Expenditure Change	(1,070.5)	808.8	(261.7)
<b>Total Change, Net</b>	<b>(1,070.5)</b>	<b>808.8</b>	<b>(261.7)</b>
<b>Total Budget</b>	<b>26,409.9</b>	<b>27,218.7</b>	

### 2024 Changes

#### **Growth:**

An increase of \$791.4 is required for the emergency snow removal loan repayment, and \$550.0 for Bus Rapid Transit Funding Plan, to ensure sufficient funding of the project.

#### **Other Significant Item(s):**

\$15,387.1 in capital project down payments has been included in this service line in accordance with the City's Major Funding Plans (Major Transportation (BRT), Civic Facilities, and Capital Prioritization) for future debt payments, capital contributions or operating impacts. A Transfer of \$2,273.0 was made from this service line to the Corporate Support Service Line which is now capturing the costs for the Fusion Program. This includes \$1,773.0 in base funding that was previously recorded as capital contributions under this service line and \$500.0 from expired loans. An additional transfer of \$138.9 was made to the new Material Recovery Cost Centre from previous capital contributions.

Debt Servicing costs are \$25,993.8, which consists of \$11,433.7 in interest payments and \$14,560.1 in principal payments.

### 2025 Changes

#### **Growth:**

An increase of \$798.8 is required for the emergency snow removal loan repayment, and \$510.0 for Bus Rapid Transit Funding Plan, to ensure sufficient funding of the project.

#### **Other Significant Item(s):**

\$17,297.9 in capital project down payments has been included in this service line in accordance with the City's Major Funding Plans (Major Transportation (BRT), Civic Facilities, and Capital Prioritization) for future debt payments, capital contributions or operating impacts. A transfer of \$500.0 was made to Fusion Operating from expired loans to reduce the impact on the mill rate.

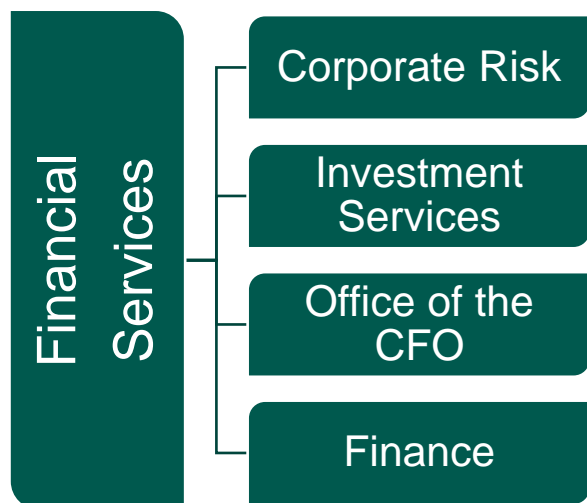
Debt Servicing costs are \$23,976.3, which consists of \$11,189.9 in interest payments and \$12,786.4 in principal payments.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
User Fees	0.1	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>0.1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Wages and Benefits	2,976.5	2,843.1	2,845.0	3,467.1	622.1	21.9%	3,550.1	83.0	2.4%
Contracted and General Services	109.2	102.6	106.6	103.6	(3.0)	(2.8%)	103.6	-	-
Heating, Lighting, Power, Water and Telephone	9.1	11.5	11.5	11.5	-	-	11.5	-	-
Material, Goods and Supplies	29.9	40.8	44.8	51.3	6.5	14.5%	51.3	-	-
Cost Recoveries	(143.8)	(129.7)	(129.7)	(133.1)	(3.4)	2.6%	(133.4)	(0.3)	0.2%
Transfers to Reserves	400.0	400.0	400.0	404.2	4.2	1.1%	406.7	2.5	0.6%
Contributions to Capital	19.8	19.8	19.8	-	(19.8)	(100.0%)	-	-	-
Transfers to Other Operating	-	-	-	15.6	15.6	-	13.1	(2.5)	(16.0%)
<b>Total Gross Expenditure</b>	<b>3,400.7</b>	<b>3,288.1</b>	<b>3,298.0</b>	<b>3,920.2</b>	<b>622.2</b>	<b>18.9%</b>	<b>4,002.9</b>	<b>82.7</b>	<b>2.1%</b>
<b>Tax Support</b>	<b>3,400.8</b>	<b>3,288.1</b>	<b>3,298.0</b>	<b>3,920.2</b>	<b>622.2</b>	<b>18.9%</b>	<b>4,002.9</b>	<b>82.7</b>	<b>2.1%</b>

**2022 Actual Results:**

In 2022, Financial Services had an unfavourable variance of \$112.6 due to higher salaries and additional audit costs, offset by savings in training and office expenditures.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	23.10	26.30	3.20	26.30	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	<b>2024</b>	<b>2025</b>	<b>Total Changes</b>
Base	3,298.0	3,920.2	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	488.1	82.7	570.8
Growth	134.1	-	134.1
Total Expenditure Change	622.2	82.7	704.9
<b>Total Change, Net</b>	<b>622.2</b>	<b>82.7</b>	<b>704.9</b>
<b>Total Budget</b>	<b>3,920.2</b>	<b>4,002.9</b>	

**2024 Changes**

**Growth:**

An increase of \$95.7 has been included for a new Staff Accountant (1.0 FTE) in Finance to support Strategic Partner areas such as Human Resources, Strategy and Transformation, Indigenous Initiatives, IT and Communications and would provide statistical and analytical information, assist with variance and budget reporting, and help the areas through the annual Business Plan & Budget processes. An additional \$38.4 is included for changes in staff grades.

**Other Significant Item(s):**

Finance requires an additional 2.0 FTEs for Accounting Clerk positions, with the purpose of Master Data Governance and additional P-Card processing. These positions will have no mill rate impact as they are funded through a transfer of P-Card rebate revenue of \$168.2 within General Revenues service line. Additional transfers and inflation of \$159.2 include \$34.8 (0.5 FTE) transferred from Corporate Support and \$124.4 in adjustments to pay grades for redeployed positions. An amount of \$160.7 has been included for increased costs of collective agreements.

**2025 Changes**

**Other Significant Item(s):**

An amount of \$83.0 has been included for increased costs of collective agreements.



## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10100: ERP Upgrades	-	-	-	3,000.0	-
<b>Total</b>	-	-	-	<b>3,000.0</b>	-

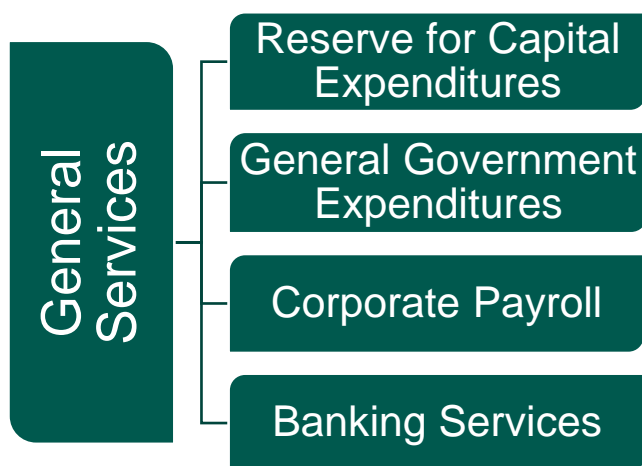
The 2024-2025 Preliminary capital investments for Financial Services includes one funded project as prioritized through the 2024-2035 Major Project Capital Funding Plan prioritization totaling \$3,000.0 in 2027. This project is required for Fusion upgrades including budgeting module, investment software, and other required upgrades or enhancements.

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(8,263.7)	(9,157.2)	(8,859.8)	(8,562.4)	297.4	(3.4%)	(8,271.3)	291.1	(3.4%)
User Fees	(0.1)	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(8,263.8)</b>	<b>(9,157.2)</b>	<b>(8,859.8)</b>	<b>(8,562.4)</b>	<b>297.4</b>	<b>(3.4%)</b>	<b>(8,271.3)</b>	<b>291.1</b>	<b>(3.4%)</b>
<b>Gross Expenses</b>									
Other Expenses	186.6	(5,969.8)	(4,690.8)	(2,331.4)	2,359.5	(50.3%)	(1,749.9)	581.5	(24.9%)
Wages and Benefits	3,649.4	56,976.2	59,784.3	11,800.3	(47,984.0)	(80.3%)	11,858.5	58.2	0.5%
Contracted and General Services	1,578.5	1,363.6	1,496.1	1,558.5	62.4	4.2%	1,567.2	8.7	0.6%
Heating, Lighting, Power, Water and Telephone	1.3	-	-	0.5	0.5	-	0.5	-	-
Material, Goods and Supplies	31.8	31.0	31.0	32.3	1.3	4.2%	32.3	-	-
Donations, Grants and Subsidies	58.0	48.0	48.0	252.6	204.6	426.3%	256.4	3.8	1.5%
Cost Recoveries	-	(51,554.3)	(51,554.3)	(5,255.3)	46,299.0	(89.8%)	(5,255.3)	-	-
Transfers to Reserves	2,595.2	2,707.4	2,712.4	2,057.4	(655.0)	(24.1%)	2,057.4	-	-
Finance Charges	1,094.7	1,119.6	1,119.6	1,119.6	-	-	1,119.6	-	-
<b>Total Gross Expenditure</b>	<b>9,195.5</b>	<b>4,721.7</b>	<b>8,946.3</b>	<b>9,234.6</b>	<b>288.3</b>	<b>3.2%</b>	<b>9,886.7</b>	<b>652.1</b>	<b>7.1%</b>
<b>Tax Support</b>	<b>931.7</b>	<b>(4,435.5)</b>	<b>86.5</b>	<b>672.2</b>	<b>585.7</b>	<b>677.3%</b>	<b>1,615.4</b>	<b>943.2</b>	<b>140.3%</b>

**2022 Actual Results:**

In 2022, General Services had a \$5,362.0 unfavourable variance as this service line includes the corporate budgetary savings of \$6,900.0 which are recognized in other services lines. There were also lower than budgeted recovery amounts from the Water and Wastewater Utilities, and these unfavourable variances are partially offset by lower COVID-19 expenditures.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	1.00	1.00	-	1.00	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	86.5	672.2	
Revenue Changes:			
Revenue	297.4	291.1	588.5
Total Revenue Change	297.4	291.1	588.5
Expenditure Changes:			
Inflation & Transfer	270.2	652.2	922.3
Growth	18.1	-	18.1
Total Expenditure Change	288.3	652.2	940.4
<b>Total Change, Net</b>	<b>585.7</b>	<b>943.3</b>	<b>1,528.9</b>
<b>Total Budget</b>	<b>672.2</b>	<b>1,615.4</b>	

**2024 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:**

An increase of \$18.1 is required for office and staff costs.

**Contribution to Capital:**

An increase of \$95.0 is required to restore contributions to the Reserve for Capital Expenditures which was previously reduced for one-time transfers to operating.

**Other Significant Item(s):**

Removal of \$1,000.0 in COVID-19 expenditures and phase in of the previous global expenditure reduction of \$1,939.6 for a net increase of \$939.6. This will leave \$3,751.3 remaining within this service line as a global reduction that will be phased out in 2026 and 2027.

A transfer of \$750.0 from previous mill rate increments for the ERP program is being made to the new Fusion operating cost center in Corporate Support.

Other items include the transfer out of previous collective bargaining increases that were held corporately to the individual service lines and inflationary increases for staff compensation based on payroll tax remittance requirements with a net impact of \$1,293.2.

## **2025 Changes**

### **Revenue Change:**

Administrative recoveries have decreased by \$291.1 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 \$819.7 is required for increased costs of collective agreements and inflationary increases for staff compensation based on payroll tax remittance requirements.

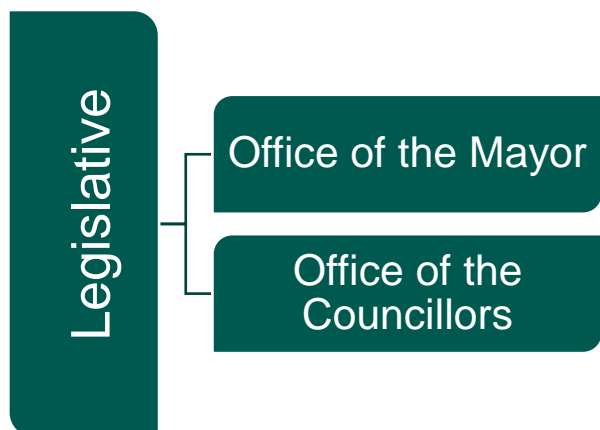
## **Summary of Capital Investments**

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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Wages and Benefits	1,341.5	1,350.5	1,357.1	1,401.8	44.7	3.3%	1,441.9	40.1	2.9%
Contracted and General Services	205.1	300.3	303.2	289.7	(13.5)	(4.5%)	289.7	-	-
Heating, Lighting, Power, Water and Telephone	11.8	34.0	34.0	33.0	(1.0)	(3.0%)	33.0	-	-
Material, Goods and Supplies	78.4	136.2	136.2	145.7	9.5	7.0%	145.7	-	-
Transfers to Reserves	4.2	10.0	10.0	10.0	-	-	10.0	-	-
<b>Total Gross Expenditure</b>	<b>1,641.1</b>	<b>1,831.0</b>	<b>1,840.5</b>	<b>1,880.2</b>	<b>39.7</b>	<b>2.2%</b>	<b>1,920.3</b>	<b>40.1</b>	<b>2.1%</b>
<b>Tax Support</b>	<b>1,641.1</b>	<b>1,831.0</b>	<b>1,840.5</b>	<b>1,880.2</b>	<b>39.7</b>	<b>2.2%</b>	<b>1,920.3</b>	<b>40.1</b>	<b>2.1%</b>

**2022 Actual Results:**

In 2022 the City Mayor and City Councilors had a \$189.9 favourable variance from budget due to staff vacancy, reduction in contractual services and office expenses.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	4.00	4.00	-	4.00	-

**2024 – 2025 Financial Plan Changes**

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	1,840.5	1,880.2	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	39.7	40.1	79.8
Total Expenditure Change	39.7	40.1	79.8
<b>Total Change, Net</b>	39.7	40.1	79.8
<b>Total Budget</b>	<b>1,880.2</b>	<b>1,920.3</b>	

**2024 Changes**

A total of \$31.7 has been included for increased staffing costs and \$8.0 for office equipment.

**2025 Changes**

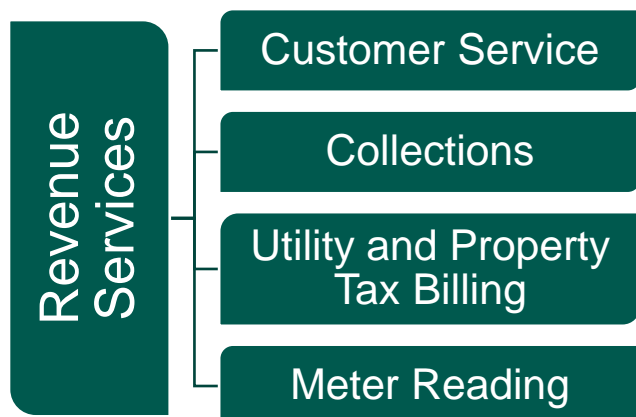
A total of \$40.1 has been included for increased staffing costs.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	-	(42.0)	(42.0)	-	42.0	(100.0%)	-	-	-
User Fees	(42.6)	-	-	(42.0)	(42.0)	-	(42.0)	-	-
<b>Total Revenues</b>	<b>(42.6)</b>	<b>(42.0)</b>	<b>(42.0)</b>	<b>(42.0)</b>	<b>-</b>	<b>-</b>	<b>(42.0)</b>	<b>-</b>	<b>-</b>
<b>Gross Expenses</b>									
Other Expenses	0.5	-	-	-	-	-	-	-	-
Wages and Benefits	5,178.3	5,955.4	5,719.5	5,918.6	199.1	3.5%	6,067.4	148.9	2.5%
Contracted and General Services	2,551.8	2,885.2	2,779.5	2,904.5	125.0	4.5%	2,944.4	39.9	1.4%
Heating, Lighting, Power, Water and Telephone	46.5	61.2	61.2	61.2	-	-	61.2	-	-
Material, Goods and Supplies	829.9	862.4	830.3	838.1	7.8	0.9%	838.1	-	-
Donations, Grants and Subsidies	25.0	42.0	42.0	42.0	-	-	42.0	-	-
Cost Recoveries	(6,775.3)	(7,303.5)	(7,322.9)	(7,521.2)	(198.3)	2.7%	(7,577.9)	(56.7)	0.8%
Finance Charges	0.9	-	-	-	-	-	-	-	-
<b>Total Gross Expenditure</b>	<b>1,857.6</b>	<b>2,502.7</b>	<b>2,109.6</b>	<b>2,243.2</b>	<b>133.5</b>	<b>6.3%</b>	<b>2,375.2</b>	<b>132.1</b>	<b>5.9%</b>
<b>Tax Support</b>	<b>1,815.0</b>	<b>2,460.7</b>	<b>2,067.6</b>	<b>2,201.2</b>	<b>133.5</b>	<b>6.5%</b>	<b>2,333.2</b>	<b>132.1</b>	<b>6.0%</b>

**2022 Actual Results:**

In 2022, Revenue Services had a \$252.4 favourable variance from budget due to staff vacancies. This includes a budget transfer of \$393.3 from to Assessment and Taxation which is not reflected in the 2022 budget column above. This transfer was completed to better align services between the two service lines.

**Summary of 2024 – 2025 FTE Changes**

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	71.50	71.50	-	70.50	(1.00)

**2024 – 2025 Financial Plan Changes**

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	2,067.6	2,201.2	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	50.9	131.1	182.0
Growth	82.7	0.9	83.6
Total Expenditure Change	133.6	132.1	265.6
<b>Total Change, Net</b>	<b>133.6</b>	<b>132.1</b>	<b>265.6</b>
<b>Total Budget</b>	<b>2,201.2</b>	<b>2,333.2</b>	

**2024 Changes**

**Growth:**

An increase of \$39.2 has been added for 1.0 FTE Customer Service Representative due to the increase in customer interactions. Also included is a new 1.0 FTE for a Credit and Collections Representative and 1.0 FTE for a Utility Billing Analyst to support the growth in the City with no mill rate impact as costs are recovered from utilities. In addition, 2.0 FTE Meter Reader positions with associated costs of \$129.8 were abolished.

An increase of \$6.6 in mailing and printing has been included due to increased postage rates and number of letters being mailed, as well as the cost of a new contract for annual courier service.

**Other Significant Item(s):**

Revenue Services transferred 1.0 FTE and the associated costs of \$62.3 to Assessment & Taxation Services Line to better align the work functions.

An increase of \$185.3 has been included for increased costs of collective agreement and \$126.2 for bad debt, mailing and other expenses. Cost recovery has been adjusted by \$31.6 from utility and animal services is included that partially offset some of the cost increases.



## **2025 Changes**

### **Growth:**

An increase of \$133.9 has been added for 1.0 FTE for a Staff Accountant has been added to Revenue Services for better service delivery in various deferral programs, while 2.0 FTE Meter Reader positions with associated costs of \$133.0 were abolished.

### **Other Significant Item(s):**

An increase of \$147.9 has been included for increased costs of collective agreements as well as an increase of \$39.9 for IT services.

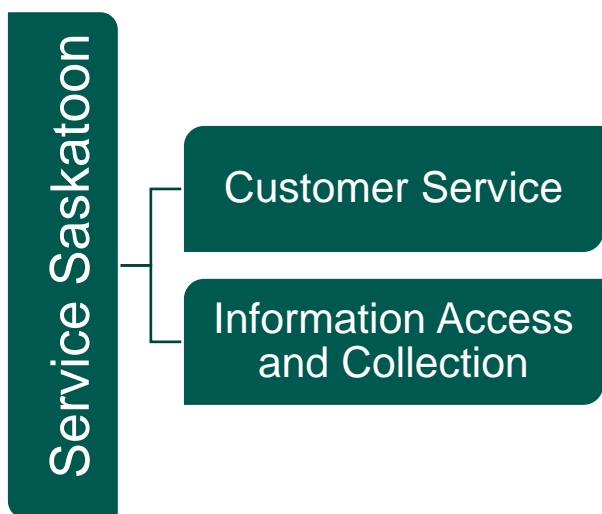
Cost recovery has been adjusted by \$56.7 from utility and animal services that partially offset some of the cost increases.

## **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		
		2023	2024	2025
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 inquiries. 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
<b>Gross Expenses</b>									
Wages and Benefits	973.5	781.5	782.0	957.9	175.9	22.5%	980.8	22.9	2.4%
Contracted and General Services	13.0	44.4	44.4	30.3	(14.1)	(31.8%)	31.0	0.7	2.3%
Heating, Lighting, Power, Water and Telephone	1.3	0.4	0.4	1.7	1.3	325.0%	1.7	-	-
Material, Goods and Supplies	69.7	7.5	7.5	64.3	56.8	757.3%	65.9	1.6	2.5%
Cost Recoveries	(46.8)	(46.8)	(46.8)	(46.8)	-	-	(46.8)	-	-
Transfers to Reserves	200.0	200.0	200.0	200.0	-	-	200.0	-	-
<b>Total Gross Expenditure</b>	<b>1,210.7</b>	<b>987.0</b>	<b>987.5</b>	<b>1,207.4</b>	<b>219.9</b>	<b>22.3%</b>	<b>1,232.6</b>	<b>25.2</b>	<b>2.1%</b>
<b>Tax Support</b>	<b>1,210.7</b>	<b>987.0</b>	<b>987.5</b>	<b>1,207.4</b>	<b>219.9</b>	<b>22.3%</b>	<b>1,232.6</b>	<b>25.2</b>	<b>2.1%</b>

### 2022 Actual Results:

In 2022 Service Saskatoon had a \$223.6 unfavorable variance from budget due to additional temporary Customer Care Agent staff required to support the Customer Care Centres 24/7 operations.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	7.20	9.20	2.00	9.20	-

### 2024 – 2025 Financial Plan Changes

<b>Breakdown of Net Operating Budget Changes</b>	2024	2025	Total Changes
Base	987.5	1,207.4	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	27.2	25.2	52.4
Growth	192.7	-	192.7
Total Expenditure Change	219.9	25.2	245.1
<b>Total Change, Net</b>	<b>219.9</b>	<b>25.2</b>	<b>245.1</b>
<b>Total Budget</b>	<b>1,207.4</b>	<b>1,232.6</b>	

## 2024 Changes

### Growth:

A growth increase of \$192.7 has been included for 2024. This includes \$151.4 required for 2.0 Customer Care Agent FTEs to support the 24/7 Customer Care Centre, \$30.0 for increased licensing costs at the Customer Care Centre, and \$11.3 for office expenses related to the growth and expansion of the Customer Care Centre.

### Other Significant Item(s):

An amount of \$25.3 has been included for the increased costs of collective agreements.

## 2025 Changes

### Other Significant Item(s):

An amount of \$22.7 has been included for the increased costs of collective agreements.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.01364: Service Saskatoon-Citizen Input/Systems	200.0	200.0	200.0	200.0	200.0
<b>Total</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>

The 2024-2025 Preliminary capital investments for Service Saskatoon includes one funded project totaling \$200.0 in 2024 and \$200.0 in 2025. This project supports the corporate strategy of providing citizens with responsive and reliable services through the implementation of a Customer Relationship Management (CRM) system.

### 2024-2025 Capital Budget by Funding Source



■ Transfer from Reserve

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

# TAXATION AND GENERAL REVENUES



City of Saskatoon

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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 2024 budget includes expenditure increases of \$35.89 million (6.06%) and an operating revenue increase of \$14.93 million (2.52%), creating a funding gap of \$20.96 million. In order to balance the operating budget and reduce the funding gap to zero, a property tax increase of 7.14% has been included in the budget.

The Preliminary 2025 budget includes expenditure increases of \$28.44 million (4.53%) and an operating revenue increase of \$10.40 million (1.66%), creating a funding gap of \$18.04 million. In order to balance the operating budget and reduce the funding gap to zero, a property tax increase of 5.70% has been included in the budget.

## 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

# Taxation and General Revenues

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towards over the next two 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 Goals



**Saskatoon Invests In what matters.**

### Priority Areas



#### *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 Goals



**A thriving, diverse local economy**

### Priority Areas



#### *Economic Development*

Supporting economic development strategies that will position Saskatoon for success in a rapidly changing global economy is a priority for this Council.

## 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:

# Taxation and General Revenues

City of Saskatoon

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Measure	Target	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	> 90%	N/A*	88%	N/A*	N/A	On-Track
Annual Municipal Property Tax Increase	N/A	3.70%	2.83%	3.86%	N/A	N/A

## 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	<ul style="list-style-type: none"> <li>User fees are reviewed and updated by departments on a regular basis</li> <li>Additional revenue opportunities are regularly monitored and pursued</li> <li>Mechanisms other municipalities are using to address this risk are researched and monitored</li> </ul>	<ul style="list-style-type: none"> <li>Establish a schedule to ensure user fees are reviewed on a regular basis</li> <li>Enhance ability to track the financial impact of decisions, new policies, policy changes, etc. to ensure they are incorporated into the operating budget</li> <li>Review exceptions and waivers to ensure they continue to be relevant</li> <li>Pursue amendments to the investment policy to permit more diversified investments</li> </ul>	Moderate	Moderate
Failure to remedy inherent budgetary deficiencies/inaccuracies	<ul style="list-style-type: none"> <li>The areas in which inherent issues exist have been identified</li> <li>A plan to phase in corrections has been developed</li> <li>Variances are monitored on a regular basis</li> <li>Contingencies are used as needed to help minimize the impact</li> </ul>	<ul style="list-style-type: none"> <li>No additional actions are planned at this time</li> </ul>	Moderate	Moderate

# Taxation and General Revenues

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<p>Inability to respond to an unexpected and significant revenue shortfall/over-expenditure</p>	<ul style="list-style-type: none"> <li>• Stabilization reserves are in place</li> <li>• Ability to decrease or avoid certain expenditures to minimize the impact</li> <li>• Ability to reallocate unrestricted funding for operational purposes</li> </ul>	<ul style="list-style-type: none"> <li>• Explore ways to improve flexibility regarding the use of reserve funds</li> </ul>	<p>Moderate</p>	<p>Low</p>
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# Taxation and General Revenues

City of Saskatoon

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## 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Fines and Penalties	(14,463.1)	(13,483.7)	(13,921.7)	(14,001.7)	(80.0)	0.6%	(14,051.7)	(50.0)	0.4%
General Revenue	(72,663.9)	(83,116.1)	(83,621.0)	(74,575.7)	9,045.3	(10.8%)	(76,000.1)	(1,424.4)	1.9%
Grants in Lieu of Taxes	(44,737.3)	(44,774.4)	(46,531.0)	(48,904.9)	(2,373.9)	5.1%	(51,366.5)	(2,461.6)	5.0%
Municipal Revenue Sharing Grant	(48,170.7)	(47,037.2)	(54,668.3)	(62,553.5)	(7,885.2)	14.4%	(65,553.5)	(3,000.0)	4.8%
Other Levies	(4,053.7)	(3,454.7)	(3,493.9)	(4,712.4)	(1,218.5)	34.9%	(4,762.4)	(50.0)	1.1%
Property Levy	(277,782.8)	(279,517.6)	(291,993.1)	(316,655.6)	(24,662.5)	8.4%	(336,896.8)	(20,241.3)	6.4%
<b>Total Revenues</b>	<b>(461,871.4)</b>	<b>(471,383.7)</b>	<b>(494,229.0)</b>	<b>(521,403.8)</b>	<b>(27,174.8)</b>	<b>5.5%</b>	<b>(548,631.0)</b>	<b>(27,227.2)</b>	<b>5.2%</b>
<b>Gross Expenses</b>									
Fines and Penalties	7,877.4	5,983.5	5,983.5	5,983.5	-	-	5,983.5	-	-
General Revenue	(22,939.6)	(2,167.5)	(1,567.7)	(1,671.1)	(103.4)	6.6%	(1,656.0)	15.1	(0.9%)
Grants in Lieu of Taxes	-	-	-	-	-	-	-	-	-
Municipal Revenue Sharing Grant	-	-	-	-	-	-	-	-	-
Other Levies	372.2	733.3	766.8	768.8	2.0	0.3%	1,538.8	770.0	100.2%
Property Levy	646.0	665.0	665.0	665.0	-	-	665.0	-	-
<b>Total Gross Expenses</b>	<b>(14,044.0)</b>	<b>5,214.3</b>	<b>5,847.6</b>	<b>5,746.2</b>	<b>(101.4)</b>	<b>(1.7%)</b>	<b>6,531.3</b>	<b>785.1</b>	<b>13.7%</b>
<b>Tax Support</b>	<b>(475,915.4)</b>	<b>(466,169.4)</b>	<b>(488,381.4)</b>	<b>(515,657.6)</b>	<b>(27,276.2)</b>	<b>5.6%</b>	<b>(542,099.7)</b>	<b>(26,442.1)</b>	<b>5.1%</b>

## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	(488,381.4)	(515,657.5)	
Revenue Changes:			
Revenue	(27,174.8)	(27,227.3)	(54,402.0)
<b>Total Revenue Change</b>	<b>(27,174.8)</b>	<b>(27,227.3)</b>	<b>(54,402.0)</b>
Expenditure Changes:			
Inflation & Transfer	98.6	785.1	883.7
Growth	(200.0)	-	(200.0)
Service Level Changes	-	-	-
<b>Total Expenditure Change</b>	<b>(101.4)</b>	<b>785.1</b>	<b>683.7</b>
<b>Total Budget</b>	<b>(515,657.6)</b>	<b>(542,099.7)</b>	

# Taxation and General Revenues



City of Saskatoon

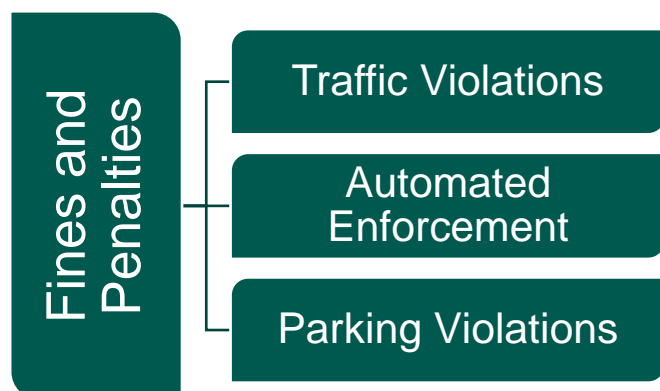
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## Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
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 residents and visitors to the City.

### Summary of Operating Changes

Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(14,463.1)	(13,483.7)	(13,921.7)	(14,001.7)	(80.0)	0.6%	(14,051.7)	(50.0)	0.4%
<b>Total Revenues</b>	<b>(14,463.1)</b>	<b>(13,483.7)</b>	<b>(13,921.7)</b>	<b>(14,001.7)</b>	<b>(80.0)</b>	<b>0.6%</b>	<b>(14,051.7)</b>	<b>(50.0)</b>	<b>0.4%</b>
<b>Gross Expenses</b>									
Other Expenses	(847.7)	1,200.0	1,200.0	1,200.0	-	-	1,200.0	-	-
Contracted and General Services	6,565.3	3,584.2	3,584.2	3,584.2	-	-	3,584.2	-	-
Heating, Lighting, Power, Water and Telephone	3.1	0.3	0.3	0.3	-	-	0.3	-	-
Donations, Grants and Subsidies	1.9	-	-	-	-	-	-	-	-
Transfers to Reserves	2,154.8	1,199.0	1,199.0	1,199.0	-	-	1,199.0	-	-
<b>Total Gross Expenditure</b>	<b>7,877.3</b>	<b>5,983.5</b>	<b>5,983.5</b>	<b>5,983.5</b>	<b>-</b>	<b>-</b>	<b>5,983.5</b>	<b>-</b>	<b>-</b>
<b>Tax Support</b>	<b>(6,585.7)</b>	<b>(7,500.2)</b>	<b>(7,938.2)</b>	<b>(8,018.2)</b>	<b>(80.0)</b>	<b>1.0%</b>	<b>(8,068.2)</b>	<b>(50.0)</b>	<b>0.6%</b>

#### 2022 Actual Results:

2022 resulted in a \$914.5 negative variance from budget largely due to parking ticket violation revenue which had an unfavourable variance of \$1,210.0 due to reduced parking (70% of budgeted revenue) and favourable variance in traffic violation revenue of \$300.0.

# Taxation and General Revenues

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## Summary of 2022 – 2023 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	(7,938.2)	(8,018.2)	
Revenue Changes:			
Revenue	(80.0)	(50.0)	(130.0)
Total Revenue Change	(80.0)	(50.0)	(130.0)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
<b>Total Change, Net</b>	<b>(80.0)</b>	<b>(50.0)</b>	<b>(130.0)</b>
<b>Total Budget</b>	<b>(8,018.2)</b>	<b>(8,068.2)</b>	

### 2024 Changes

#### Revenue Change:

A \$200.0 revenue reduction for Traffic Provincial City Violations was made to adjust budgets to expected actual revenue.

A \$280.0 revenue increase for Parking ticket penalty amounts for Late Pay Penalty rates increasing from \$50.0 to \$60.0 and Reduced Penalty rates increasing from \$30.0 to \$35.0.

### 2025 Changes

#### Revenue Change:

A \$50.0 revenue increase was made for an expected increase in Bylaw Violation revenue.

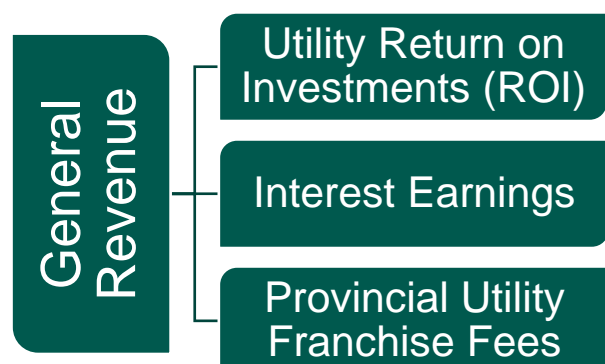
## Summary of Capital Investments

There are no capital investments for Fine and Penalties.

# Taxation and General Revenues

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(36,541.7)	(36,557.4)	(37,154.0)	(37,504.8)	(350.8)	0.9%	(37,999.8)	(495.0)	1.3%
Franchise Fees	(20,963.4)	(20,783.4)	(22,141.9)	(22,600.0)	(458.1)	2.1%	(23,325.0)	(725.0)	3.2%
Government Transfers	-	(14,361.9)	(10,538.4)	(516.0)	10,022.4	(95.1%)	(516.0)	-	-
User Fees	(482.5)	-	-	(168.2)	(168.2)	-	(172.6)	(4.4)	2.6%
Investment Income	(14,676.3)	(11,413.4)	(13,786.7)	(13,786.7)	-	-	(13,986.7)	(200.0)	1.5%
<b>Total Revenues</b>	<b>(72,663.9)</b>	<b>(83,116.1)</b>	<b>(83,621.0)</b>	<b>(74,575.7)</b>	<b>9,045.3</b>	<b>(10.8%)</b>	<b>(76,000.1)</b>	<b>(1,424.4)</b>	<b>1.9%</b>
<b>Gross Expenses</b>									
Wages and Benefits	0.1	-	-	-	-	-	-	-	-
Contracted and General Services	5.0	-	-	-	-	-	-	-	-
Transfers to Reserves	(23,052.2)	(750.0)	(100.0)	(50.0)	50.0	(50.0%)	-	50.0	(100.0%)
Transfers to Other Operating	(2,289.5)	(1,805.0)	(1,855.2)	(2,208.6)	(353.4)	19.0%	(2,243.5)	(34.9)	1.6%
Finance Charges	2,397.0	387.5	387.5	587.5	200.0	51.6%	587.5	-	-
<b>Total Gross Expenditure</b>	<b>(22,939.6)</b>	<b>(2,167.5)</b>	<b>(1,567.7)</b>	<b>(1,671.1)</b>	<b>(103.4)</b>	<b>6.6%</b>	<b>(1,656.0)</b>	<b>15.1</b>	<b>(0.9%)</b>
<b>Tax Support</b>	<b>(95,603.5)</b>	<b>(85,283.6)</b>	<b>(85,188.7)</b>	<b>(76,246.8)</b>	<b>8,941.9</b>	<b>(10.5%)</b>	<b>(77,656.1)</b>	<b>(1,409.3)</b>	<b>1.8%</b>

# Taxation and General Revenues

City of Saskatoon

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## 2022 Actual Results:

In 2022 General Revenues was in a surplus compared to budgeted by \$10,319.9. An amount of \$1,860.0 is mostly due to favourable amounts in investment income from capital gains and interest earned and increased transfers from City-Owned Property for leases. Lower than expected franchise fees from SaskEnergy are offset by higher-than-expected franchise fees from SaskPower and TransGas. Additionally, transfers to reserve to help offset the corporate deficit are in this Service Line and consist of \$6,677.5 transferred from the Fiscal Stabilization, \$500.0 transferred from the Special Events Reserve, \$354.4 transferred from the Fuel Stabilization Reserve and \$924.4 transferred from the Land Operations Reserve.

## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	(85,188.7)	(76,246.8)	
Revenue Changes:			
Revenue	9,045.3	(1,424.4)	7,620.9
Total Revenue Change	9,045.3	(1,424.4)	7,620.9
Expenditure Changes:			
Inflation & Transfer	96.6	15.1	111.7
Growth	(200.0)	-	(200.0)
Total Expenditure Change	(103.4)	15.1	(88.3)
<b>Total Change, Net</b>	<b>8,941.9</b>	<b>(1,409.3)</b>	<b>7,532.6</b>
<b>Total Budget</b>	<b>(76,246.8)</b>	<b>(77,656.1)</b>	

## 2024 Changes

### Revenue Change:

A total of \$10,022.4 has been removed from the 2024 budget for the amount from previous years COVID-19 one-time funding from reallocated ICIP funding.

An increase in revenue of \$282.0 was made due to an increase from \$10.00 and \$30.00 for manual tax search and manual tax certificate fees to \$15.00 and \$35.00, respectively, and from \$5.00 and \$25.00 for online tax search and tax certificates fees to \$15.00 and \$35.00, respectively.

A reduction of the Return on Investment (ROI) from Saskatoon Light and Power (SL&P) was made in the amount of \$825.0 to help support the SL&P asset management plan to retain existing buying power due to inflationary pressures. Increases have been made to ROI of \$375.4 for Water and \$518.4 for Wastewater.

# Taxation and General Revenues

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Provincial Franchise Fees increased by \$458.1 based on anticipated rate and usage increases (Sask Power, Sask Energy and Trans Gas).

An increase of \$168.2 was made for P-Card rebate revenue which will fund 2.0 FTE within the Financial Services service line.

### **Other Significant Item(s):**

Interest Expenditures increased by a net impact of \$250.0 which included a \$200.0 increase to account for interest paid to various reserves and a decreased transfer from the Interest Stabilization Reserve of \$50.0.

Land Development Surplus has increased by \$353.4 in 2024 due to an increase in expected lease revenue.

### **2025 Changes**

#### **Revenue Changes:**

A reduction of the ROI from SL&P was made in the amount of \$495.0 to help support the SL&P asset management plan to retain existing buying power due to inflationary pressures. Increases have been made to ROI of \$415.8 for Water and \$574.2 for Wastewater.

Provincial Franchise Fees increased by \$725.0 based on anticipated rate and usage increases (Sask Power, Sask Energy and Trans Gas).

### **Other Significant Item(s):**

Interest expenditures includes a decreased transfer from the Interest Stabilization Reserve of \$50.0.

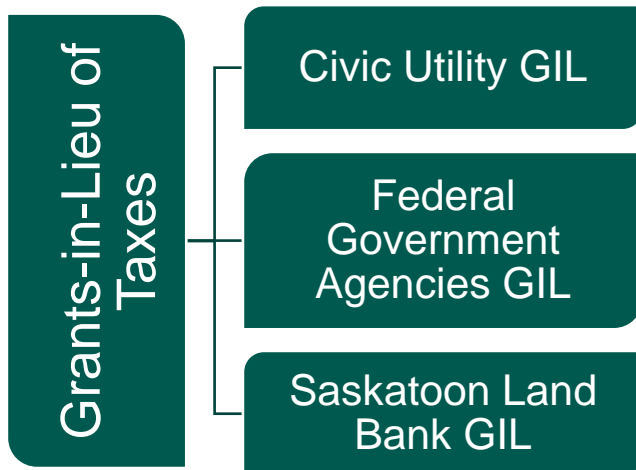
Land Development Surplus has increased by \$34.9 in 2025 due to an increase in expected lease revenues.

## 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.

### Changes

### Summary of Operating

#### Summary of 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Grants in lieu of Taxes	(44,737.3)	(44,774.4)	(46,531.0)	(48,904.9)	(2,373.9)	5.1%	(51,366.5)	(2,461.6)	5.0%
<b>Total Revenues</b>	<b>(44,737.3)</b>	<b>(44,774.4)</b>	<b>(46,531.0)</b>	<b>(48,904.9)</b>	<b>(2,373.9)</b>	<b>5.1%</b>	<b>(51,366.5)</b>	<b>(2,461.6)</b>	<b>5.0%</b>
<b>Gross Expenses</b>									
<b>Total Gross Expenditure</b>	-	-	-	-	-	-	-	-	-
<b>Tax Support</b>	<b>(44,737.3)</b>	<b>(44,774.4)</b>	<b>(46,531.0)</b>	<b>(48,904.9)</b>	<b>(2,373.9)</b>	<b>5.1%</b>	<b>(51,366.5)</b>	<b>(2,461.6)</b>	<b>5.0%</b>

#### 2022 Actual Results:

In 2022 Grants-in-Lieu of Taxes had no significant variance.

#### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-



# Taxation and General Revenues

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	(46,531.0)	(48,904.9)	
Revenue Changes:			
Revenue	(2,373.9)	(2,461.6)	(4,835.5)
Total Revenue Change	(2,373.9)	(2,461.6)	(4,835.5)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
<b>Total Change, Net</b>	<b>(2,373.9)</b>	<b>(2,461.6)</b>	<b>(4,835.5)</b>
<b>Total Budget</b>	<b>(48,904.9)</b>	<b>(51,366.5)</b>	

### 2024 Changes

#### **Revenue Change:**

A total of \$2,373.9 has been added to the 2024 budget. Civic Utilities increased by \$2,017.4 from SL&P, \$464.7 from the Water Utility, \$157.7 from the Waste Water Utility partially offset by decreases in the Federal and Provincial GIL of taxation by \$253.0, and a decrease in the Land Bank by \$12.9.

### 2025 Changes

#### **Revenue Change:**

A total of \$2,461.6 has been added to the 2025 budget. Federal and Provincial GIL of taxation increased by \$244.1. Civic Utilities increased by \$1,457.7 from SL&P, \$596.4 from the Water Utility, \$168.4 from the Waste Water Utility, partially offset by decreases in the Land Bank by \$5.0.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Government Transfers	(48,170.7)	(47,037.2)	(54,668.3)	(62,553.5)	(7,885.2)	14.4%	(65,553.5)	(3,000.0)	4.8%
<b>Total Revenues</b>	<b>(48,170.7)</b>	<b>(47,037.2)</b>	<b>(54,668.3)</b>	<b>(62,553.5)</b>	<b>(7,885.2)</b>	<b>14.4%</b>	<b>(65,553.5)</b>	<b>(3,000.0)</b>	<b>4.8%</b>
<b>Gross Expenses</b>									
<b>Total Gross Expenditure</b>	-	-	-	-	-	-	-	-	-
<b>Tax Support</b>	<b>(48,170.7)</b>	<b>(47,037.2)</b>	<b>(54,668.3)</b>	<b>(62,553.5)</b>	<b>(7,885.2)</b>	<b>14.4%</b>	<b>(65,553.5)</b>	<b>(3,000.0)</b>	<b>4.8%</b>

#### 2022 Actual Results:

In 2022 the Municipal Revenue Sharing Grant was higher than budgeted by \$1,130.0 due to additional PST revenue received from the Province of Saskatchewan.

#### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

# Taxation and General Revenues

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## 2024 – 2025 Financial Plan Changes

<b>Breakdown of Net Operating Budget Changes</b>	<b>2024</b>	<b>2025</b>	<b>Total Changes</b>
Base	(54,668.3)	(62,553.5)	
Revenue Changes:			
Revenue	(7,885.2)	(3,000.0)	(10,885.2)
Total Revenue Change	(7,885.2)	(3,000.0)	(10,885.2)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
<b>Total Change, Net</b>	<b>(7,885.2)</b>	<b>(3,000.0)</b>	<b>(10,885.2)</b>
<b>Total Budget</b>	<b>(62,553.5)</b>	<b>(65,553.5)</b>	

### 2024 Changes

#### Revenue Change:

An increase of \$7,885.2 has been added based on anticipated PST revenues to be received from the Province of Saskatchewan.

### 2025 Changes

#### Revenue Change:

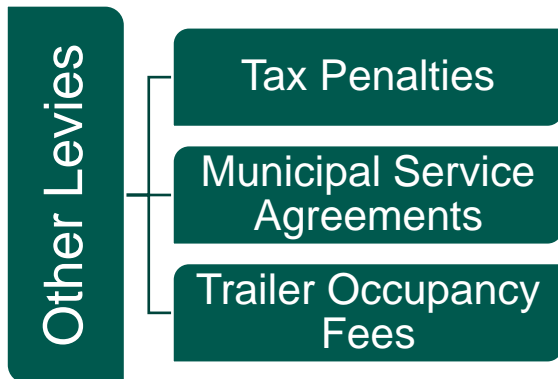
An increase of \$3,000.0 has been added based on anticipated PST revenues to be received from the Province of Saskatchewan.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	(2,837.9)	(2,500.0)	(2,500.0)	(3,448.0)	(948.0)	37.9%	(3,448.0)	-	-
Taxation	(1,215.8)	(954.7)	(993.9)	(1,264.4)	(270.5)	27.2%	(1,314.4)	(50.0)	4.0%
<b>Total Revenues</b>	<b>(4,053.7)</b>	<b>(3,454.7)</b>	<b>(3,493.9)</b>	<b>(4,712.4)</b>	<b>(1,218.5)</b>	<b>34.9%</b>	<b>(4,762.4)</b>	<b>(50.0)</b>	<b>1.1%</b>
<b>Gross Expenses</b>									
Contracted and General Services	5.6	3.6	3.6	5.6	2.0	55.6%	5.6	-	-
Transfers to Other Operating	366.6	729.7	763.2	763.2	-	-	1,533.2	770.0	100.9%
<b>Total Gross Expenditure</b>	<b>372.2</b>	<b>733.3</b>	<b>766.8</b>	<b>768.8</b>	<b>2.0</b>	<b>0.3%</b>	<b>1,538.8</b>	<b>770.0</b>	<b>100.2%</b>
<b>Tax Support</b>	<b>(3,681.4)</b>	<b>(2,721.4)</b>	<b>(2,727.1)</b>	<b>(3,943.6)</b>	<b>(1,216.5)</b>	<b>44.6%</b>	<b>(3,223.6)</b>	<b>720.0</b>	<b>(18.3%)</b>

#### 2022 Actual Results:

In 2022 Other Levies was higher than budgeted by \$960.0 due to additional Municipal Service Agreement revenue and tax penalty revenue received throughout the year.

#### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

# Taxation and General Revenues

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## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	(2,727.1)	(3,943.6)	
Revenue Changes:			
Revenue	(1,218.5)	(50.0)	(1,268.5)
Total Revenue Change	(1,218.5)	(50.0)	(1,268.5)
Expenditure Changes:			
Inflation & Transfer	2.0	770.0	772.0
Total Expenditure Change	2.0	770.0	772.0
<b>Total Change, Net</b>	<b>(1,216.5)</b>	<b>720.0</b>	<b>(496.5)</b>
<b>Total Budget</b>	<b>(3,943.6)</b>	<b>(3,223.6)</b>	

### 2024 Changes

#### **Other Revenue Impacts:**

An increase of 0.50% was made to the current and arrears property tax penalty rate resulting in a \$848.0 increase. An additional \$100.0 was included to adjust penalty revenue closer to actual amounts collected.

An addition of \$235.1 was included for municipal servicing agreements based on an estimated property tax growth increase.

An additional \$35.4 was added to the Amusement Tax revenue to reflect projected revenue from Prairieland Park. This full amount is offset through an expenditure to return these funds to Prairieland Park in the Community Investments and Support service line.

### 2025 Changes

#### **Other Revenue Impacts:**

An addition of \$50.0 was included for municipal servicing agreements based on an estimated property tax growth increase.

#### **Other Significant Item(s):**

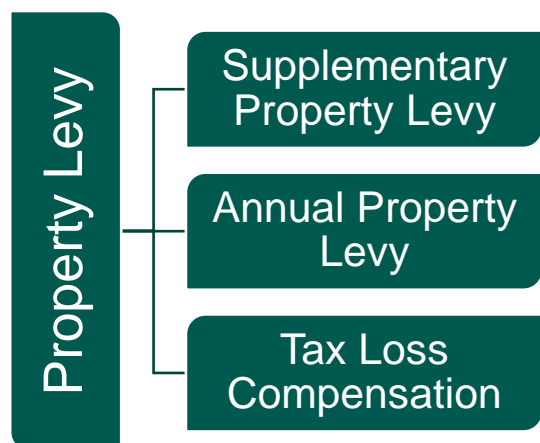
Due to the completion of a number of five-year abatements an expenditure increase was made for \$770.0 to transfer the full property tax amounts to River Landing. This is offset by a reduction in abatements in Community Support.

## 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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Taxation	(277,782.8)	(279,517.6)	(291,993.1)	(316,655.6)	(24,662.5)	8.4%	(336,896.8)	(20,241.3)	6.4%
<b>Total Revenues</b>	<b>(277,782.8)</b>	<b>(279,517.6)</b>	<b>(291,993.1)</b>	<b>(316,655.6)</b>	<b>(24,662.5)</b>	<b>8.4%</b>	<b>(336,896.8)</b>	<b>(20,241.3)</b>	<b>6.4%</b>
<b>Gross Expenses</b>									
Contracted and General Services	646.0	665.0	665.0	665.0	-	-	665.0	-	-
<b>Total Gross Expenditure</b>	<b>646.0</b>	<b>665.0</b>	<b>665.0</b>	<b>665.0</b>	<b>-</b>	<b>-</b>	<b>665.0</b>	<b>-</b>	<b>-</b>
<b>Tax Support</b>	<b>(277,136.8)</b>	<b>(278,852.6)</b>	<b>(291,328.1)</b>	<b>(315,990.6)</b>	<b>(24,662.5)</b>	<b>8.5%</b>	<b>(336,231.8)</b>	<b>(20,241.3)</b>	<b>6.4%</b>

#### 2022 Actual Results:

In 2022 Property Levy was lower than budgeted by \$1,715.8 due to lower supplemental property tax revenue from the settlement of a few larger tax appeals.

# Taxation and General Revenues

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## Summary of 2019 – 2020 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	-	-	-	-	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	(291,328.1)	(315,990.6)	
Revenue Changes:			
Revenue	(24,662.5)	(20,241.3)	(44,903.7)
Total Revenue Change	(24,662.5)	(20,241.3)	(44,903.7)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
<b>Total Change, Net</b>	<b>(24,662.5)</b>	<b>(20,241.3)</b>	<b>(44,903.7)</b>
<b>Total Budget</b>	<b>(315,990.6)</b>	<b>(336,231.8)</b>	

### 2024 Changes

#### Other Revenue Impacts:

An increase of \$3,700.0 has been added for 2024 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 2024, expenditures increased by \$35.9 million while operating revenue increased by \$14.9 million (including assessment growth). This created an overall funding gap of \$20,962.5, meaning that an increase of \$20,962.5 (or a 7.14% property tax increase over 2023) is required to balance the 2024 budget.

### 2025 Changes

#### Other Revenue Impacts:

An increase of \$2,200.0 has been added for 2025 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 2025, expenditures increased by \$28.4 million while operating revenue increased by \$10.4 million (including assessment growth). This created an overall funding gap of \$18,041.3, meaning that an increase of \$18,041.3 (or a 5.70% property tax increase over 2024) is required to balance the 2025 budget.

## Summary of Capital Investments

There are no capital investments for Property Levy.

# Taxation and General Revenues



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# 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 two 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 Goals	
	<p><b>ECONOMIC DIVERSITY &amp; PROSPERITY</b></p> <hr/> <p><b>A thriving, diverse local economy</b></p>
Priority Areas	
	<p><b><i>Downtown Development</i></b></p> <p>Our Downtown is proudly urban yet has a prairie heart. There is room to breath, space to grow and everyone belongs.</p>
	<p><b><i>Economic Development</i></b></p>

Supporting economic development strategies that will position Saskatoon for success in a rapidly changing global economy is a priority for this Council.

## Strategic Goals



SUSTAINABLE  
GROWTH

Ensuring smart &  
sustainable growth

## Priority Areas



### *Regional Planning*

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



### *Engaging Approach to Infill and Growth*

Balanced growth requires a combination of infill and greenfield development to respond to Saskatoon’s current and future demographics and market preferences. Recognizing that growth and infill can disrupt life for existing residents and generate inherent tensions, City Council prioritizes predictable development processes while finding innovative ways to align neighbourhood desires with city-building goals.

## 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	2020	2021	2022	Year-Over-Year Progress	Long-Term Progress
Residential Infill Development	Average of 25% Infill Development Over the Last 5 Years	2016-2020 13.6%	2017-2021 13.7%	2018-2022 14.8%	Improvement	Needs Improvement
Supply of Residential Land (Units)	1-2 Year Supply Single and Multi-Family Units	3,529	4,086	3,617	Neutral	On-Track
Supply of Industrial Land (Acres)	2 Year supply	236	242	313	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	<ul style="list-style-type: none"> <li>Engage in extensive market research and ongoing monitoring</li> <li>Monthly internal stakeholder meetings to discuss trends</li> <li>Development is phased and occurs in more than one area of the city</li> <li>Goals have been developed for the desired inventory of serviced land for each category of land</li> <li>Policy changes have been made to allow for improved adaptability to changing market conditions</li> <li>Periodic builder surveys to ensure needs are being met</li> </ul>	<ul style="list-style-type: none"> <li>Explore opportunities for internal stakeholders to engage in more proactive strategic planning discussions</li> <li>Research alternatives that would increase the efficiency of the capital procurement process</li> <li>Update independent comprehensive market study</li> </ul>	Moderate	Moderate
Inability to adapt to change in regulatory policy in a timely manner	<ul style="list-style-type: none"> <li>Ongoing monitoring of pending changes that may impact land development and standards</li> <li>Informal information sharing mechanisms</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen, standardize and formalize internal information sharing mechanisms</li> <li>Work with stakeholders to create a forum for information sharing (standards, plans, etc.)</li> </ul>	Moderate	Low
Contractor non-compliance with construction contract requirements	<ul style="list-style-type: none"> <li>Contract and project management processes have been strengthened</li> <li>Continue to implement CQMS practices</li> <li>Continuously improve construction specifications and standards</li> </ul>	<ul style="list-style-type: none"> <li>Continue to operationalize contractor performance management tools</li> <li>Develop a standardized corporate contractor management strategy</li> <li>Modernize and strengthen contract language</li> <li>Implement improvements identified in project management internal audit</li> </ul>	Moderate	Low

# Land Development

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## 2024 – 2025 Financial Plan Summary

Service Line	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
Land Development/Capital	-	-	-	-	-	-	-	-	-
Saskatoon Land	(9,025.1)	(6,758.8)	(7,070.6)	(10,003.7)	(2,933.1)	41.5%	(9,322.8)	680.9	(6.8%)
<b>Total Revenues</b>	<b>(9,025.1)</b>	<b>(6,758.8)</b>	<b>(7,070.6)</b>	<b>(10,003.7)</b>	<b>(2,933.1)</b>	<b>41.5%</b>	<b>(9,322.8)</b>	<b>680.9</b>	<b>(6.8%)</b>
<b>Gross Expenses</b>									
Land Development/Capital	-	-	-	-	-	-	-	-	-
Saskatoon Land	9,025.1	6,758.8	7,070.6	10,003.7	2,933.1	41.5%	9,322.8	(680.9)	(6.8%)
<b>Total Gross Expenses</b>	<b>9,025.1</b>	<b>6,758.8</b>	<b>7,070.6</b>	<b>10,003.7</b>	<b>2,933.1</b>	<b>41.5%</b>	<b>9,322.8</b>	<b>(680.9)</b>	<b>(6.8%)</b>
<b>Tax Support</b>	-	-	0.0	-	0.0	(100.0%)	-	-	-

## Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	19.40	19.40	-	19.40	-

## 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	-
Revenue Changes:			
Revenue	(2,933.1)	680.9	(2,252.2)
<b>Total Revenue Change</b>	<b>(2,933.1)</b>	<b>680.9</b>	<b>(2,252.2)</b>
Expenditure Changes:			
Inflation & Transfer	425.0	-	425.0
Growth	2,508.1	(680.9)	1,827.2
Service Level Changes	-	-	-
<b>Total Expenditure Change</b>	<b>2,933.1</b>	<b>(680.9)</b>	<b>2,252.2</b>
<b>Total Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Summary of Capital Investments

Service Line	2024	2025	2026	2027	2028
Land Development/Capital	67,172.0	93,892.0	39,746.0	23,761.0	464,001.0
Saskatoon Land	554.0	-	-	-	-
<b>Total</b>	<b>67,726.0</b>	<b>93,892.0</b>	<b>39,746.0</b>	<b>23,761.0</b>	<b>464,001.0</b>

# Land Development

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Financing for Capital Investments

Funding Source	2024	2025	2026	2027	2028
Operating Fund Contribution	554.0	-	-	-	-
Transfer from Reserves	22,631.0	59,549.0	39,746.0	23,761.0	457,712.0
Private Contribution	322.0	-	-	-	2,560.0
General Prepaid Services	44,219.0	34,343.0	-	-	-
External Borrowing	-	-	-	-	3,356.1
Operating Down Payment to Capital	-	-	-	-	372.9
<b>Total</b>	<b>67,726.0</b>	<b>93,892.0</b>	<b>39,746.0</b>	<b>23,761.0</b>	<b>464,001.0</b>

## Operating Budget Impacts of Capital Projects

	2024	2025	2026	2027	2028
Land Development-Capital	-	-	16.1	132.7	15.6
<b>Total</b>	<b>-</b>	<b>-</b>	<b>16.1</b>	<b>132.7</b>	<b>15.6</b>

## 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		
		2023	2024	2025
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 2024 – 2025 Financial Plan by Category

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
<b>Revenue</b>									
General Revenues	35,360.6	(3,518.7)	(3,742.0)	(5,346.4)	(1,604.4)	42.9%	(4,630.5)	715.9	(13.4%)
Contribution from Develop & Others	(40,559.6)	-	-	-	-	-	-	-	-
User Fees	(3,826.1)	(3,240.1)	(3,328.6)	(4,657.3)	(1,328.7)	39.9%	(4,692.3)	(35.0)	0.8%
<b>Total Revenues</b>	<b>(9,025.1)</b>	<b>(6,758.8)</b>	<b>(7,070.6)</b>	<b>(10,003.7)</b>	<b>(2,933.1)</b>	<b>41.5%</b>	<b>(9,322.8)</b>	<b>680.9</b>	<b>(6.8%)</b>
<b>Gross Expenses</b>									
Other Expenses	70.5	52.0	52.0	55.0	3.0	5.8%	55.0	-	-
Wages and Benefits	1,763.3	2,031.4	2,031.6	2,254.7	223.1	11.0%	2,312.4	57.7	2.6%
Contracted and General Services	741.3	988.8	1,050.5	830.1	(220.4)	(21.0%)	805.0	(25.1)	(3.0%)
Heating, Lighting, Power, Water and Telephone	62.7	47.7	48.9	85.0	36.1	73.8%	82.4	(2.6)	(3.1%)
Material, Goods and Supplies	56.2	55.9	55.9	53.0	(2.9)	(5.2%)	46.4	(6.6)	(12.5%)

# Land Development

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

	2022 Actuals	2022 Budget	2023 Budget	2024 Budget	2024 \$ Change	2024 % Change	2025 Budget	2025 \$ Change	2025 % Change
Cost Recoveries	(117.0)	(72.9)	(70.4)	(124.8)	(54.4)	77.3%	(126.8)	(2.0)	1.6%
Transfers to Reserves	4,108.0	2,122.1	2,289.5	4,609.8	2,320.3	101.3%	4,431.3	(178.5)	(3.9%)
Contributions to Capital	-	-	-	553.8	553.8	-	-	(553.8)	(100.0%)
Transfers to Other Operating	2,340.2	1,533.8	1,612.6	1,687.1	74.5	4.6%	1,717.1	30.0	1.8%
<b>Total Gross Expenditure</b>	<b>9,025.1</b>	<b>6,758.8</b>	<b>7,070.6</b>	<b>10,003.7</b>	<b>2,933.1</b>	<b>41.5%</b>	<b>9,322.8</b>	<b>(680.9)</b>	<b>(6.8%)</b>
<b>Tax Support</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 2022 Actual Results:

Saskatoon Land is a self-balanced service line and there was no significant variance from budget.

### Summary of 2024 – 2025 FTE Changes

	2023 Budget	2024 Budget	2024 Change	2025 Budget	2025 Change
<b>Full-Time Equivalents</b>	19.40	19.40	-	19.40	-

### 2024 – 2025 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2024	2025	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(2,933.1)	680.9	(2,252.2)
Total Revenue Change	(2,933.1)	680.9	(2,252.2)
Expenditure Changes:			
Inflation & Transfer	425.0	-	425.0
Growth	2,508.1	(680.9)	1,827.2
Total Expenditure Change	2,933.1	(680.9)	2,252.2
<b>Total Change, Net</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Budget</b>	<b>-</b>	<b>-</b>	

### 2024 Changes

#### Revenue Change:

An increase of \$1,604.4 has been added due to anticipated increases in both single and multi-unit sales, offset by decreases in both commercial and industrial sales. An increase of \$578.7 has been added due to the transfer of lease revenue in the amount of \$425.0 in addition to growth of \$153.7 in new lease revenue collected on city owned land managed by Saskatoon Land. Finally, an increase of \$750.0 has been added due to lease revenue earned on properties that have been acquired as part of the anticipated Downtown Event & Entertainment District project.

# Land Development

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

### Capital Contribution:

An increase of \$1,252.0 has been added to transfers to the Land Operations Reserve as a result of an increase in the administration fees collected for the sale of land. In addition, \$750.0 is being transferred to the Property Realized Reserve from the revenue generated from the Downtown Event & Entertainment District properties in order to begin the payback of the land acquisitions. A total of \$554.0 has been transferred from Saskatoon Lands operating budget to capital project P.10102 to fund the leasehold improvements for Saskatoon Lands' new office space.

### Other Significant Item(s):

An amount of \$227.2 has been included for increased cost of collective agreements.

### 2025 Changes

#### Revenue Change:

A decrease of \$715.9 has been deducted from revenues due to an anticipated decline in all categories of land sales. An increase of \$35.0 in new lease revenue collected on city owned land managed by Saskatoon Land.

### Capital Contribution:

A decrease of \$180.5 has been deducted from transfers to the Land Operations Reserve as a result of a decrease in the administration fees collected for the sale of land.

### Other Significant Item(s):

A total of \$554.0 has been removed from the operating transfer to capital. An amount of \$53.6 has been included for increased costs of collective agreements.

## Summary of Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.10102: Saskatoon Land-Leasehold Improvements	554.0	-	-	-	-
<b>Total</b>	<b>554.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

In 2024, there is a transfer of operating revenues to the capital project covering the leasehold improvements for Saskatoon Lands' new office space in the amount of \$554.0.



## 2024-2025 Capital Budget by Funding Source



\$554

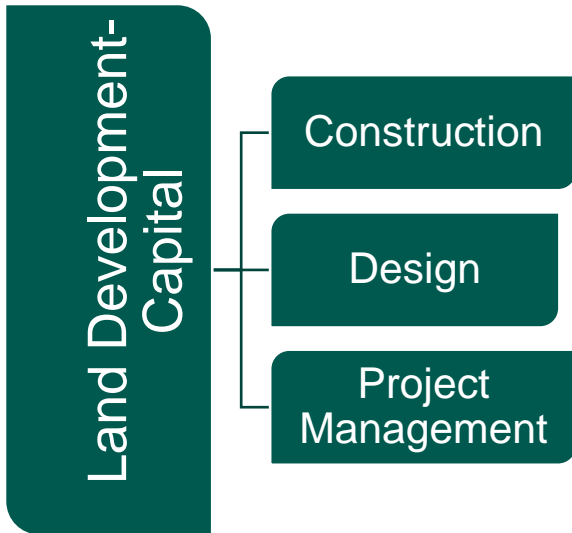
■ User fees

### Operating Budget Impacts of 2024/2025 Capital Projects

There are no known annual operating budget costs associated with this budget request.

## 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	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00616: Land Dev't-Prim Wtrmn-Northeast Sector	562.0	550.0	-	-	7,477.0
P.00619: Land Dev't-Artl Rd-Central Ave	150.0	-	-	-	-
P.00625: Land Dev't-Tr Swr-NorthEast Sector	-	18,385.0	-	917.0	36,509.0
P.00626: Land Dev't-Subdivis'N Warranty	163.0	156.0	-	-	-
P.00627: Land Dev't-Subdivis'N Fencing	11.0	60.0	235.0	-	-
P.00634: Land Dev't-Tr Swr-North Industrial	808.0	7,959.0	22,062.0	4,497.0	121,609.0
P.00636: Land Dev't-Tr Swr-Montgomery Place West	-	-	-	-	8,466.0
P.00639: Land Dev't-Subdivis'N Buffers	168.0	161.0	484.0	492.0	-
P.00655: Land Dev't-Artl Rd-Mcormond Dr	-	-	-	6,890.0	-
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	-	-	4,215.0	-	-
P.00686: Land Dev't-Prim Wtrmn-Southeast Sector	375.0	-	-	-	-

# Land Development

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan
P.00704: Land Dev't-Tr Swr-Southeast Sector	-	2,397.0	-	-	-
P.00748: Land Dev't-Gen Admin-Old Areas	-	564.0	-	-	-
P.00778: Land Dev't-Tr Swr-Stonebridge	420.0	-	-	-	-
P.01057: Park Dev't-Ind'L Area Blvd Tree Planting	50.0	50.0	50.0	50.0	50.0
P.01401: Land Dev't-Stonebridge	50.0	-	-	-	-
P.01402: Land Dev't-Willows	484.0	-	-	-	-
P.01403: Land Dev't-Rosewood	697.0	15.0	-	-	-
P.01405: Land Dev't-Evergreen	78.0	200.0	-	-	-
P.01407: Land Dev't-Kensington	5,048.0	4,832.0	-	-	-
P.01408: Land Dev't-Airport Industrial Bus Park	4,180.0	3,577.0	-	-	-
P.01410: Land Dev't-Elk Point	65.0	65.0	-	-	-
P.01411: Land Dev't- Aspen Ridge	22,405.0	17,415.0	-	-	-
P.01416: Land Dev't-Tr Swr-Hampton Village	3,671.0	-	-	-	-
P.01417: Land Dev't-Tr Swr-Blairmore	158.0	-	2,161.0	-	6,932.0
P.01418: Land Dev't-Tr Swr-Holmwood	-	5,170.0	6,833.0	3,350.0	119,489.0
P.01419: Land Dev't-Brighton	8,819.0	5,069.0	-	-	-
P.01421: Land Dev't - University Heights #3	-	200.0	-	-	-
P.01435: Land Dev't-Prim Wtrmn-North Industrial	321.0	6,743.0	-	5,865.0	48,477.0
P.01436: Land Dev't-Blairmore Primary Water Mains	15,000.0	15,960.0	-	-	10,520.0
P.01437: Land Dev't-Prim Wtrmn-Holmwood Sector	80.0	-	1,590.0	1,580.0	45,930.0
P.01458: Land Dev't - Artl Rd - Claypool Dr	-	-	-	-	30,228.0
P.01460: Land Dev't - Artl Rd - Neault Rd	-	-	-	-	18,428.0
P.01468: Land Dev't-Art Rd-8Th Street East	564.0	-	-	-	9,766.0
P.01570: Park Dev't-Kensington	40.0	-	1,238.0	-	-
P.01574: Park Dev't-Aspen Ridge	65.0	829.0	311.0	-	-
P.01576: Park Dev't-Brighton	390.0	1,165.0	447.0	-	-
P.01769: Land Dev't-Marquis Industrial Area	2,230.0	2,250.0	-	-	-
<b>Total</b>	<b>67,172.0</b>	<b>93,892.0</b>	<b>39,746.0</b>	<b>23,761.0</b>	<b>464,001.0</b>

# Land Development

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

The 2024-2025 Land Development – Capital Investment includes:

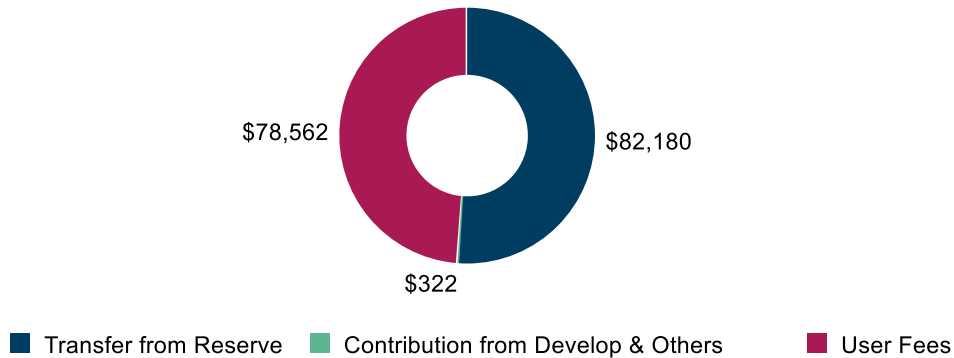
## 2024

- \$43,685.0 for direct servicing costs attributable to Saskatoon Land development areas.
- \$22,822.0 for offsite servicing costs of arterial roads, primary water mains, trunk sewers and lift stations.
- \$665.0 for a variety of parks in Aspen Ridge, Brighton, Rosewood and Kensington.

## 2025

- \$34,343.0 for direct servicing costs attributable to Saskatoon Land development areas.
- \$57,385.0 for offsite servicing costs of arterial roads, primary water mains, trunk sewers and lift stations.
- \$2,164.0 for a variety of parks in Aspen Ridge, Brighton, Rosewood and Kensington.

## 2024-2025 Capital Budget by Funding Source



# Land Development

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Operating Budget Impacts of 2024/2025 Capital Projects

Project	2024	2025	2026	2027	2028
P.00668 Park Dev't-Boulevard Development	-	-	-	12.1	12.1
P.01057 Park Dev't-Ind'L Area Blvd Tree Planting	-	-	-	3.5	3.5
P.01570 Park Dev't-Kensington	-	-	-	14.4	-
P.01574 Park Dev't-Aspen Ridge	-	-	-	51.7	-
P.01576 Park Dev't-Brighton	-	-	16.1	51.0	-
<b>Total</b>	-	-	16.1	132.7	15.6

\$16.1 will be required in 2026 for the maintenance of a park to be constructed in 2024 in the Brighton neighbourhood.

\$132.7 will be required in 2027 for maintenance of the parks to be constructed in 2026 in the Brighton, Aspen Ridge and Kensington neighbourhoods, along with the trees that will be planted in 2024.

\$15.6 will be required in 2028 for the maintenance of trees that will be planted in 2025.

# Land Development

City of Saskatoon



Operating & Capital Budget  
Preliminary 2024/2025

# SCHEDULES & TABLES

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Schedule I – General Revenues

(\$000's)	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>TAX-SUPPORTED SERVICES</b>					
<b>Taxation</b>					
Amusement Tax	112.0	71.1	71.1	106.5	106.5
Municipal Service Agreements	1,462.8	786.7	825.9	1,061.0	1,111.0
Property Levy	277,782.8	279,517.6	291,993.1	316,655.6	336,896.8
Trailer Occupancy Fees	101.6	96.9	96.9	96.9	96.9
<b>Taxation</b>	<b>279,459.2</b>	<b>280,472.3</b>	<b>292,987.0</b>	<b>317,920.0</b>	<b>338,211.2</b>
<b>Grants-In-Lieu of Taxes</b>					
Civic Utilities	36,278.1	35,503.2	37,246.6	39,886.4	42,108.9
Federal/Provincial Government	7,337.0	8,149.0	8,389.5	8,136.5	8,380.6
Land Bank	1,122.2	1,122.2	894.9	882.0	877.0
<b>Grants-In-Lieu of Taxes</b>	<b>44,737.3</b>	<b>44,774.4</b>	<b>46,531.0</b>	<b>48,904.9</b>	<b>51,366.5</b>
<b>General Revenue</b>					
Administration Recovery	8,767.1	9,750.1	9,457.9	9,166.1	8,882.0
Fines & Penalties	17,300.9	15,983.7	16,421.7	17,449.7	17,499.7
Franchise Fees	20,963.4	20,783.4	22,141.9	22,600.0	23,325.0
Investment Income	14,874.7	11,630.6	14,007.5	14,009.5	14,215.7
License & Permits	1,619.3	1,810.6	1,831.4	1,996.9	2,115.2
Other Revenue	36,460.2	36,816.3	37,151.5	37,400.4	37,896.2
Special Duty Revenue	190.3	246.4	250.4	250.4	255.4
Variable Charge Out Revenue	775.5	681.0	681.0	687.0	697.7
Other Service Agreements	-	460.6	460.6	460.6	460.6
<b>General Revenues</b>	<b>100,951.5</b>	<b>98,162.7</b>	<b>102,403.9</b>	<b>104,020.6</b>	<b>105,347.5</b>
<b>User Fees</b>					
Access Transit	197.4	124.6	149.5	256.5	282.0
Albert Community Centre	192.1	215.8	215.8	215.8	215.8
Animal Services	2.5	1.0	1.0	-	-
Assessment & Taxation	11.3	-	-	10.0	10.0
Bylaw Compliance	20.1	(43.8)	24.0	19.4	19.4
Cemeteries	1,434.8	1,334.5	1,374.0	1,450.3	1,529.5
City Accommodation	414.5	925.5	925.5	165.2	165.2

# Schedules & Tables

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

(\$000's)	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
City Clerk's Office	93.3	-	-	-	-
City Solicitor's Office	300.0	325.0	325.0	325.0	325.0
Community Development	7.1	-	-	-	-
Community Partnerships	19.3	18.1	18.1	24.4	24.4
Corporate Support	0.8	0.8	0.8	0.8	0.8
Development Review	364.4	650.7	668.5	797.5	869.8
Emergency Management	7.4	-	-	-	-
Facilities Management	82.9	72.5	72.5	72.5	72.5
Financial Services	(0.1)	-	-	-	-
Fire Services	180.0	105.8	105.8	112.2	112.2
Forestry Farm Park & Zoo	1,193.0	1,328.4	1,371.3	1,554.8	1,660.3
General Revenue	482.5	-	-	168.2	172.6
General Services	0.1	-	-	-	-
Indoor Rinks	2,247.9	2,387.7	2,439.6	2,535.8	2,694.2
Leisure Centres - Program	4,717.0	6,667.9	5,765.3	6,163.3	6,615.1
Leisure Centres - Rentals	7,223.5	7,552.8	7,742.2	7,763.2	7,942.8
Long Range Planning	-	0.9	0.9	0.9	0.9
Marr Residence	-	0.5	0.5	0.5	0.5
Outdoor Pools	439.7	469.2	488.9	462.9	480.8
Outdoor Sport Fields	703.3	759.6	760.0	774.0	801.2
Parking	4,766.0	5,711.9	6,059.5	7,297.3	7,406.3
Parks Maintenance & Design	49.4	-	-	-	-
Policing	1,823.7	1,638.2	1,982.0	1,844.6	1,966.9
Research & Mapping	2.3	27.3	27.3	27.3	27.3
Revenue Services	42.6	-	-	42.0	42.0
Road Maintenance	33.6	-	-	-	-
Street Lighting	-	-	-	62.0	62.0
Transit Operations	10,995.1	8,979.5	10,535.8	12,506.6	12,975.0
Transportation Services	98.7	67.0	84.0	84.0	84.0
Urban Design	-	2.4	2.4	-	-
Waste Handling Service	7,288.5	7,714.8	7,714.8	8,843.7	8,699.4
Waste Reduction	348.3	231.1	65.5	95.5	95.5
<b>User Fees</b>	<b>45,782.9</b>	<b>47,269.7</b>	<b>48,920.5</b>	<b>53,676.2</b>	<b>55,353.4</b>
<b>Government Transfers</b>	<b>62,522.5</b>	<b>73,909.9</b>	<b>78,831.4</b>	<b>77,088.5</b>	<b>80,120.1</b>
<b>Contribution from Developers</b>	<b>(29.4)</b>	<b>-</b>	<b>-</b>	<b>26.4</b>	<b>26.4</b>
<b>TOTAL TAX-SUPPORTED SERVICES</b>	<b>533,424.0</b>	<b>544,589.0</b>	<b>569,673.7</b>	<b>601,636.6</b>	<b>630,425.1</b>
<b>NON TAX-SUPPORTED SERVICES</b>					



# Schedules & Tables

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

(\$000's)	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Building & Plumbing Permits & Standards	7,228.0	7,496.1	7,687.4	7,415.2	7,510.4
Golf Courses	4,681.5	3,995.4	4,067.8	4,724.1	4,822.0
Gordon Howe Campground	602.4	589.2	589.2	649.7	687.4
Impound Lot	458.9	447.2	453.7	555.5	555.5
Licenses & Permits	1,437.8	1,440.9	1,440.9	1,608.4	1,657.2
Nutrien Playland	466.2	630.3	690.5	694.1	750.5
River Landing	902.2	946.1	946.1	1,223.0	1,223.0
Saskatoon Land	9,025.1	6,758.8	7,070.6	10,003.7	9,322.8
<b>TOTAL NON TAX-SUPPORTED SERVICES</b>	<b>24,802.3</b>	<b>22,304.0</b>	<b>22,946.2</b>	<b>26,873.7</b>	<b>26,528.8</b>
<b>TOTAL REVENUES</b>	<b>558,226.3</b>	<b>566,893.0</b>	<b>592,619.9</b>	<b>628,510.3</b>	<b>656,953.9</b>

# Schedules & Tables

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Schedule II - General Expenditures

(\$000's)	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>TAX-SUPPORTED SERVICES</b>					
<b>Arts, Culture &amp; Event Venues</b>					
Remai Modern Art Gallery	6,872.2	6,872.2	7,299.1	7,496.5	7,691.7
SaskTel Centre	645.0	560.0	560.0	630.9	670.1
TCU Place	1,660.4	1,817.8	1,838.3	1,745.7	1,793.8
<b>Arts, Culture &amp; Events Venues</b>	<b>9,177.6</b>	<b>9,250.0</b>	<b>9,697.4</b>	<b>9,873.1</b>	<b>10,155.6</b>
<b>Community Support</b>					
Animal Services	1,758.7	1,557.7	1,951.3	2,316.8	2,377.3
Cemeteries	1,703.7	1,604.9	1,622.8	1,690.3	1,761.1
Community Development	3,539.2	4,042.1	4,069.7	4,219.0	4,299.5
Community Investments & Supports	13,251.1	12,866.3	13,943.4	13,537.6	13,309.2
<b>Community Support</b>	<b>20,252.7</b>	<b>20,071.0</b>	<b>21,587.1</b>	<b>21,763.7</b>	<b>21,747.1</b>
<b>Corporate Asset Management</b>					
City Accommodation	393.9	858.3	858.5	385.5	385.5
Facilities Management	15,377.8	13,780.4	14,718.8	16,544.3	17,994.0
Fleet Services	45.8	0.0	0.0	0.0	0.0
<b>Corporate Asset Management</b>	<b>15,817.5</b>	<b>14,638.7</b>	<b>15,577.3</b>	<b>16,929.8</b>	<b>18,379.5</b>
<b>Corporate Governance &amp; Finance</b>					
Assessment & Taxation	3,420.1	3,336.9	3,732.6	4,018.6	4,180.5
City Clerk's Office	3,261.6	3,495.4	3,497.1	4,084.2	4,174.9
City Manager's Office	801.4	728.5	747.3	806.5	824.1
City Solicitor's Office	2,378.2	2,526.8	2,546.0	2,698.0	2,754.5
Corporate Support	27,949.4	26,063.9	27,193.3	34,553.2	37,063.5
Financial Services	3,400.6	3,288.1	3,298.0	3,920.2	4,002.9
General Services	9,195.5	4,721.7	8,946.3	9,234.6	9,886.7
Legislative	1,641.1	1,831.0	1,840.5	1,880.2	1,920.3
Revenue Services	1,857.6	2,502.7	2,109.6	2,243.2	2,375.2
Service Saskatoon	1,210.7	987.0	987.5	1,207.4	1,232.6
<b>Subtotal Before Debt Servicing</b>	<b>55,116.1</b>	<b>49,482.0</b>	<b>54,898.2</b>	<b>64,646.0</b>	<b>68,415.2</b>
<b>Debt Servicing</b>					
Debt Servicing	27,480.4	27,480.4	27,480.4	26,409.9	27,218.7
<b>Corporate Governance &amp; Financing</b>	<b>82,596.5</b>	<b>76,962.4</b>	<b>82,378.6</b>	<b>91,055.9</b>	<b>95,633.9</b>

# Schedules & Tables

City of Saskatoon		Operating & Capital Budget Preliminary 2024/2025			
(\$000's)	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Environmental Health</b>					
Sustainability	1,884.0	2,011.3	2,431.5	2,473.2	2,589.9
Urban Biological Services	1,071.5	1,086.3	1,107.1	1,056.3	1,103.1
Urban Forestry	4,276.8	4,135.3	4,303.7	4,467.6	4,629.8
Waste Handling Service	17,495.2	18,882.5	16,827.8	12,467.0	12,553.4
Waste Reduction	960.4	929.6	943.0	1,040.6	1,148.4
<b>Environmental Health</b>	<b>25,687.9</b>	<b>27,045.0</b>	<b>25,613.1</b>	<b>21,504.7</b>	<b>22,024.6</b>
<b>Fire Services</b>					
Emergency Management	1,190.2	1,463.8	1,574.0	1,556.9	1,584.1
Fire Services	54,671.4	54,491.9	53,113.0	56,812.7	58,881.8
Community Risk Reduction	-	-	2,934.6	3,597.2	3,724.2
<b>Fire Services</b>	<b>55,861.5</b>	<b>55,955.7</b>	<b>57,621.6</b>	<b>61,966.8</b>	<b>64,190.1</b>
<b>Policing</b>					
Policing	120,169.2	119,710.7	126,403.7	134,055.7	141,038.4
<b>Policing</b>	<b>120,169.2</b>	<b>119,710.7</b>	<b>126,403.7</b>	<b>134,055.7</b>	<b>141,038.4</b>
<b>Recreation &amp; Culture</b>					
Albert Community Centre	279.2	276.5	298.9	301.1	306.2
Community Partnerships	750.0	892.4	1,144.8	1,163.2	1,178.6
Forestry Farm Park & Zoo	3,222.4	3,039.6	3,142.8	3,496.1	3,619.4
Indoor Rinks	2,937.1	2,750.9	2,890.1	2,970.5	3,062.2
Leisure Centres - Program	12,478.6	12,760.0	12,891.3	12,793.3	12,818.1
Leisure Centres - Rentals	11,435.1	11,259.3	11,839.7	12,213.2	12,498.0
Marketing Services	435.3	466.3	494.0	511.7	524.1
Marr Residence	18.8	22.8	22.9	23.4	24.1
Outdoor Pools	1,430.5	1,465.3	1,544.7	1,619.2	1,662.9
Outdoor Sport Fields	1,474.2	1,601.1	1,644.0	1,675.9	1,739.4
Parks Maintenance & Design	17,570.8	17,474.7	18,013.5	20,110.5	20,869.4
Playground & Recreation Areas	985.4	1,064.0	1,074.8	1,087.1	1,109.6
Program Research & Design	246.7	251.9	252.1	207.8	212.7
Spectator Ballfields	159.1	159.2	160.7	168.7	173.2
Targeted Programming	428.2	631.5	633.1	672.1	685.2
<b>Recreation &amp; Culture</b>	<b>53,851.2</b>	<b>54,115.5</b>	<b>56,047.4</b>	<b>59,013.8</b>	<b>60,483.1</b>
<b>Taxation &amp; General Revenues</b>					
Fines and Penalties	7,877.4	5,983.5	5,983.5	5,983.5	5,983.5
General Revenue	-22,939.6	-2,167.5	-1,567.7	-1,671.1	-1,656.0
Other Levies	372.2	733.3	766.8	768.8	1,538.8
Property Levy	646.0	665.0	665.0	665.0	665.0
<b>Taxation &amp; General Revenue</b>	<b>-14,044.0</b>	<b>5,214.3</b>	<b>5,847.6</b>	<b>5,746.2</b>	<b>6,531.3</b>
<b>Transportation</b>					

# Schedules & Tables

City of Saskatoon		Operating & Capital Budget Preliminary 2024/2025			
(\$'000's)	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Access Transit	5,756.0	6,673.1	6,948.4	7,294.7	7,555.2
Bridges & Structures	8,424.4	8,401.5	8,469.6	9,114.6	9,627.5
Engineering	894.1	866.4	910.9	1,058.7	1,142.2
Parking	3,815.2	4,221.5	4,284.7	4,207.0	4,240.5
Road Maintenance	47,983.1	48,439.4	50,174.3	53,858.8	59,023.5
Snow & Ice Management	18,867.2	14,629.5	15,390.8	16,597.3	17,716.6
Street Cleaning & Sweeping	4,819.2	4,702.7	5,010.7	4,962.0	5,122.5
Street Lighting	7,381.8	7,720.7	8,234.5	8,915.3	9,456.3
Transit Operations	48,471.4	48,674.6	51,648.0	54,942.2	56,915.0
Transportation Services	9,186.3	8,321.2	8,548.2	9,174.2	9,515.0
<b>Transportation</b>	<b>155,598.7</b>	<b>152,650.6</b>	<b>159,620.1</b>	<b>170,124.8</b>	<b>180,314.3</b>
<b>Urban Planning and Development</b>					
Attainable Housing	543.8	543.8	644.0	640.0	641.4
Business Improvement Districts	325.0	325.0	331.5	341.5	350.1
Bylaw Compliance	854.5	830.4	830.9	893.1	913.2
Development Review	1,819.4	2,036.5	2,075.0	2,218.6	2,392.9
Long Range Planning	338.9	415.5	415.9	477.5	488.7
Neighbourhood Planning	1,130.1	1,322.0	1,332.0	852.4	871.1
Planning Project Services	538.9	690.4	685.2	630.8	653.4
Regional Planning	632.2	718.6	713.3	747.4	762.1
Research & Mapping	447.5	541.5	542.0	561.0	577.4
Urban Design	1,154.1	1,551.4	1,710.0	2,239.8	2,276.9
<b>Urban Planning &amp; Development</b>	<b>7,784.5</b>	<b>8,975.1</b>	<b>9,279.8</b>	<b>9,602.1</b>	<b>9,927.2</b>
<b>TOTAL TAX-SUPPORTED SERVICES</b>	<b>532,753.4</b>	<b>544,589.0</b>	<b>569,673.7</b>	<b>601,636.5</b>	<b>630,425.1</b>
<b>NON-TAX-SUPPORTED SERVICES</b>					
Building & Plumbing Permits & Standards	7,228.0	7,496.1	7,687.4	7,415.2	7,510.4
Golf Courses	4,681.5	3,995.4	4,067.8	4,724.1	4,822.0
Gordon Howe Campground	602.4	589.2	589.2	649.7	687.4
Impound Lot	458.9	447.2	453.7	555.5	555.5
Licenses & Permits	1,437.8	1,440.9	1,440.9	1,608.4	1,657.2
Nutrien Playland	491.4	630.3	690.5	694.1	750.5
River Landing	902.2	946.1	946.1	1,223.0	1,223.0
Saskatoon Land	9,025.1	6,758.8	7,070.6	10,003.7	9,322.8
<b>TOTAL NON TAX-SUPPORTED SERVICES</b>	<b>24,827.5</b>	<b>22,304.0</b>	<b>22,946.2</b>	<b>26,873.7</b>	<b>26,528.8</b>
<b>TOTAL EXPENDITURES</b>	<b>557,580.9</b>	<b>566,893.0</b>	<b>592,619.9</b>	<b>628,510.3</b>	<b>656,953.9</b>

# Schedules & Tables

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Schedule III - Water Utility

(\$000's)	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenues:</b>					
Metered Revenue	82,647.0	82,222.8	85,328.4	90,491.9	99,829.3
Infrastructure Levy	16,953.4	16,864.6	17,418.8	19,793.6	20,209.2
Misc Revenue	294.4	338.0	341.0	348.5	356.1
Penalties/Violations	200.5	171.7	173.4	173.4	173.4
<b>Total Revenues</b>	<b>100,095.3</b>	<b>99,597.1</b>	<b>103,261.6</b>	<b>110,807.4</b>	<b>120,568.0</b>
<b>Expenses:</b>					
Transfer to Reserves	43,542.7	44,838.0	44,105.5	46,902.2	56,321.2
Treatment & Pumping	15,322.3	14,684.4	16,745.6	18,732.5	19,267.1
General	11,340.6	11,377.6	13,136.1	12,696.0	13,747.6
Watermains	11,965.4	10,699.2	11,285.7	11,920.0	12,506.5
Debt Charges	7,470.5	7,463.5	7,067.3	8,672.5	6,537.5
Services	3,914.1	4,093.7	4,348.3	4,606.6	4,834.1
Meters	2,168.4	2,321.6	2,396.8	2,703.9	2,746.2
Hydrants	2,102.4	1,691.9	1,821.8	1,939.5	2,051.8
Building & Ground	980.1	971.9	886.1	1,180.5	1,204.7
Laboratory	616.0	782.5	795.6	814.1	833.4
Transfer to Other Operating	-	-	-	639.6	517.9
Contribution to Capital	672.8	672.8	672.8	0.0	0.0
<b>Total Expenditures</b>	<b>100,095.3</b>	<b>99,597.1</b>	<b>103,261.6</b>	<b>110,807.4</b>	<b>120,568.0</b>
<b>SURPLUS (DEFICIT)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

# Schedules & Tables

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Schedule IV - Wastewater Utility

(\$000's)	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenues:</b>					
Metered Revenue	55,877.3	54,923.2	56,463.9	58,216.8	60,398.1
Infrastructure Levy	23,411.9	22,966.0	23,731.3	25,005.9	25,579.9
Misc Revenue	920.9	1,686.4	1,734.1	1,571.0	1,604.1
Penalties/Violations	133.7	115.1	116.3	116.3	116.3
Hauler Revenue	568.0	194.5	200.4	0.0	0.0
<b>Total Revenues</b>	<b>80,911.7</b>	<b>79,885.2</b>	<b>82,246.0</b>	<b>84,910.0</b>	<b>87,698.4</b>
<b>Expenses:</b>					
Transfer to Reserves	43,084.4	41,459.1	43,848.1	44,150.8	45,782.0
General	17,424.1	16,818.4	17,554.9	18,184.7	18,773.1
Pollution Control Plant	7,607.4	9,059.1	9,469.7	9,253.1	10,156.7
Debt Charges	4,636.8	4,638.5	3,319.0	4,953.7	4,420.0
Service Connections	2,665.0	2,445.1	2,578.2	2,814.4	2,953.6
Lift Stations	2,295.3	2,301.5	2,298.8	2,370.8	2,454.1
Sewer Inspections	749.1	785.6	800.3	852.7	891.3
Laboratory	758.0	735.1	745.2	687.2	721.7
Transfer to Other Operating	-	-	-	564.5	447.1
Heavy Grit Facilities	298.1	617.6	599.4	553.3	561.6
Sewer Engineering	869.0	500.6	507.8	524.8	537.2
Contribution to Capital	524.6	524.6	524.6	0.0	0.0
<b>Total Expenditures</b>	<b>80,911.7</b>	<b>79,885.2</b>	<b>82,246.0</b>	<b>84,910.0</b>	<b>87,698.4</b>
<b>SURPLUS (DEFICIT)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

# Schedules & Tables

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Schedule V - Saskatoon Light and Power

(\$000's)	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenues:</b>					
Charter Revenue	54.8	-	-	-	-
Metered Revenue	159,523.4	154,363.4	163,202.3	176,723.7	186,439.3
Municipal Surcharge	15,952.3	15,435.9	16,319.8	17,672.2	18,643.8
Landfill Gas Generation Revenue	1,037.2	1,000.0	1,000.0	1,219.0	1,243.0
Misc Revenue	1,124.4	868.8	868.8	1,124.1	1,124.1
Penalties/Violations	334.2	300.0	300.0	334.0	334.0
Service Connection Fees	334.3	390.0	390.0	334.0	334.0
<b>Total Revenues</b>	<b>178,360.7</b>	<b>172,358.1</b>	<b>182,080.9</b>	<b>197,407.0</b>	<b>208,118.2</b>
<b>Expenses:</b>					
Power Purchased	94,295.7	92,174.1	96,301.7	103,563.9	109,258.7
Transfer to Reserve	38,411.9	37,189.2	41,187.0	44,799.9	48,593.9
General	30,562.5	29,647.3	31,034.2	33,391.9	34,909.1
Poles, Lines and Feeders	7,786.6	6,453.2	6,509.1	7,224.8	7,383.6
Street Lighting	1,258.3	1,983.3	2,000.3	1,997.0	2,071.5
Substations	1,694.7	1,274.3	1,263.4	1,547.4	1,591.0
Meters	975.5	1,214.1	1,205.1	1,320.4	1,352.4
Landfill Gas Generation	1,036.5	1,000.0	1,000.0	1,219.0	1,243.0
Buildings & Grounds	837.2	971.9	1,018.1	1,069.3	1,084.6
Debt Charges	833.4	(14.8)	(14.8)	608.4	8.4
Equipment	518.0	63.5	171.1	360.2	367.1
Transfer to Other Operating	-	-	-	288.9	243.1
System Operations	49.5	172.8	173.4	176.8	180.9
Contributions to Capital	366.9	366.9	366.9	0.0	0.0
Custom Work	(265.9)	(137.7)	(134.6)	(160.9)	(169.1)
<b>Total Expenditures</b>	<b>178,360.7</b>	<b>172,358.1</b>	<b>182,080.9</b>	<b>197,407.0</b>	<b>208,118.2</b>
<b>SURPLUS (DEFICIT)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

# Schedules & Tables

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Schedule VI - Storm Water Management Utility

(\$000's)	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenues:</b>					
Metered Revenue	14,113.3	13,782.9	13,920.7	14,190.5	14,303.6
Penalties/Violations	13.6	12.0	12.0	12.0	12.0
<b>Total Revenues</b>	<b>14,126.9</b>	<b>13,794.9</b>	<b>13,932.7</b>	<b>14,202.5</b>	<b>14,315.6</b>
<b>Expenses:</b>					
Storm Sewers Engineering	466.5	596.4	610.6	662.0	674.5
Storm Sewers Maintenance	2,072.4	2,253.9	2,321.6	2,431.7	2,531.7
Drainage	925.3	1,083.8	1,131.0	1,147.5	1,167.5
General	397.9	253.2	273.4	405.7	389.1
Contribution to Capital	107.3	107.3	107.3	0.0	0.0
Transfer to Reserve	10,157.5	9,500.3	9,488.8	9,555.6	9,552.8
<b>Total Expenditures</b>	<b>14,126.9</b>	<b>13,794.9</b>	<b>13,932.7</b>	<b>14,202.5</b>	<b>14,315.6</b>
<b>SURPLUS (DEFICIT)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>



# Schedules & Tables

City of Saskatoon

Operating & Capital Budget  
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## Schedule VII - Waste Services Utility

	2022 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenues:</b>					
Leaves and Grass	838.5	790.0	0.0	0.0	-
Multi-Unit Recycling	6,333.1	5,150.5	7,252.0	7,598.1	7,797.4
Residential Recycling	6,551.3	6,436.2	6,531.0	6,777.8	6,845.6
Misc Revenue	37.7	37.7	37.7	37.7	37.7
City-Wide Organics	-	-	3,924.2	6,567.8	7,078.1
Curbside Garbage	-	-	-	8,351.5	8,490.6
<b>Total Revenues</b>	<b>13,760.7</b>	<b>12,414.4</b>	<b>17,744.9</b>	<b>29,332.9</b>	<b>30,249.4</b>
<b>Expenses:</b>					
Leaves and Grass	1,002.0	1,195.0	0.0	0.0	-
Multi-Unit Recycling	2,689.4	2,721.4	2,825.9	3,398.0	3,502.4
Residential Recycling	6,193.6	6,409.3	6,507.6	6,800.8	6,982.5
City-Wide Organics	-	-	4,562.1	6,279.5	6,783.8
Curbside Garbage	-	-	-	7,521.9	7,661.5
Debt Charges	(0.5)	(0.5)	(0.5)	413.7	413.7
Transfers to Reserves	2,289.3	502.4	2,092.9	3,320.9	3,308.6
Contributions to Capital	-	-	4.5	0.0	0.0
Transfers to Other Operating	1,586.8	1,586.8	1,752.4	1,598.1	1,596.9
<b>Total Expenditures</b>	<b>13,760.6</b>	<b>12,414.4</b>	<b>17,744.9</b>	<b>29,332.9</b>	<b>30,249.4</b>
<b>SURPLUS (DEFICIT)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

# Schedules & Tables

City of Saskatoon

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## Schedule VIII - Summary of Staff Years in Full-Time Equivalent (FTEs)

(FTEs)	2023	2024	FTE Change	2025	FTE Change
<b>CIVIC, POLICE &amp; CONTROLLED CORPORATIONS</b>					
<b>Civic Operations</b>					
Community Support	29.6	30.1	0.5	30.1	-
Corporate Asset Management	256.4	265.9	9.5	269.4	3.5
Corporate Governance & Finance	464.7	479.7	15.0	487.2	7.5
Environmental Health	113.0	99.3	(13.7)	99.3	-
Fire	355.0	362.0	7.0	363.0	1.0
Recreation & Culture	317.6	327.5	9.9	329.6	2.1
Transportation	658.1	663.1	5.0	668.5	5.4
Urban Planning & Development	67.2	70.1	2.9	70.1	-
<b>Total Civic Operations</b>	<b>2,261.6</b>	<b>2,297.7</b>	<b>36.1</b>	<b>2,317.2</b>	<b>19.5</b>
<b>Police</b>					
Police	725.3	734.3	9.0	744.3	10.0
<b>Total Police</b>	<b>725.3</b>	<b>734.3</b>	<b>9.0</b>	<b>744.3</b>	<b>10.0</b>
<b>Controlled Corporations</b>					
Remai Modern	53.1	53.1	-	53.1	-
SaskTel Centre	51.8	51.8	-	51.8	-
TCU Place	63.6	67.5	3.9	68.5	1.0
<b>Total Controlled Corporations</b>	<b>168.5</b>	<b>172.4</b>	<b>3.9</b>	<b>173.4</b>	<b>1.0</b>
<b>TOTAL CIVIC, POLICE &amp; CONTROLLED CORPORATIONS</b>	<b>3,155.4</b>	<b>3,204.4</b>	<b>49.0</b>	<b>3,234.9</b>	<b>30.5</b>
<b>NON TAX-SUPPORTED SERVICES</b>					
Building and Plumbing	58.0	58.0	-	58.0	-
Licenses and Permits	10.6	12.3	1.7	12.3	-
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	2.8	2.8	-	2.8	-
Land Development	19.4	19.4	-	19.4	-
<b>Sub-total</b>	<b>120.2</b>	<b>121.9</b>	<b>1.7</b>	<b>121.9</b>	<b>-</b>
<b>Utilities</b>					
Utilities	410.4	410.4		446.3	

# Schedules & Tables

City of Saskatoon	Operating & Capital Budget Preliminary 2024/2025				
New FTEs	-	35.9			8.0
Transfer to Operating	-	-			-
Transfer to Capital (Utilities)	-	-			-
<b>Total Utilities</b>	<b>410.4</b>	<b>446.3</b>	<b>35.9</b>	<b>454.3</b>	<b>8.0</b>
<b>TOTAL NON TAX-SUPPORTED SERVICES</b>	<b>530.6</b>	<b>568.2</b>	<b>37.6</b>	<b>576.2</b>	<b>8.0</b>
<b>Capital</b>					
Capital	352.3	352.3			348.3
New	-	6.0			2.0
Transfer to Operating	-	(10.0)			(0.5)
Transfer from Operating (Utilities)	-	-			-
<b>Total Capital</b>	<b>352.3</b>	<b>348.3</b>	<b>(4.0)</b>	<b>349.8</b>	<b>1.5</b>
<b>FTE TOTAL</b>	<b>4,038.3</b>	<b>4,120.9</b>	<b>82.6</b>	<b>4,160.9</b>	<b>40.0</b>
<b>LIBRARY</b>	<b>209.8</b>	<b>212.8</b>	<b>3.0</b>	<b>216.8</b>	<b>4.0</b>
<b>FTE TOTAL WITH LIBRARY</b>	<b>4,248.1</b>	<b>4,333.7</b>	<b>85.6</b>	<b>4,377.7</b>	<b>44.0</b>

# Schedules & Tables

City of Saskatoon

Operating & Capital Budget  
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## Schedule IX - Operating Impacts of 2024/2025 Capital Projects

	2024	2025	2026	2027	2028
<b>Saskatoon Fire</b>					
P.02504: Fire - New Equipment	-	-	15.0	15.0	-
P.10074 New Fire Stations & Upgrades	-	-	1,882.5	1,882.5	-
<b>Saskatoon Fire-</b>	-	-	1,897.5	1,897.5	0.0
<b>Land Development</b>					
P.00668: Park Dev't-Boulevard Development	-	-	-	12.1	12.1
P.01057: Park Dev't-Ind'L Area Blvd Tree Planting	-	-	-	3.5	3.5
P.01570: Park Dev't-Kensington	-	-	-	14.4	-
P.01574: Park Dev't-Aspen Ridge	-	-	-	51.7	-
P.01576: Park Dev't-Brighton	-	-	16.1	51.0	-
<b>Land Development-</b>	-	-	16.1	132.7	15.6
<b>Policing</b>					
P.02499: Technology Replacement	85.0	85.0	85.0	85.0	85.0
P.02389: Fleet Additions	86.0	43.0	-	-	-
<b>Policing</b>	171.0	128.0	85.0	85.0	85.0
<b>Recreation and Culture</b>					
P.02114: Riverbank Parks Upgrades	-	-	5.7	-	-
P.02600: Indoor Recreation Facilities	-	-	-	885.0	-
P.02606: Accessibility Upgrades Indoor Leisure Centers	-	-	9.6	-	-
P.02607: Accessibility Outdoor And Paddling Pools	-	-	3.7	-	-
P.10061: Indoor Leisure Centres/ODP Security System	-	-	37.0	-	-
<b>Recreation and Culture-</b>	-	-	56.0	885.0	-
<b>Transportation</b>					
P.02429: License Plate Recognition System Expansion	-	-	28.5	-	-
P.10096: Storage for Winter Safety Materials	-	-	10.0	-	-
<b>Transportation-</b>	-	-	38.5	-	-
<b>Corporate Asset Management</b>					
P.10076: Corporate Fuel and Fueling Infrastructure Management	-	-	175.0	-	-
<b>Corporate Asset Management-</b>	-	-	175.0	-	-
<b>Corporate Governance and Finance</b>					
P.02625: COS & U Of S Research Partnership	-	-	50.0	-	-
<b>Corporate Governance and Finance-</b>	-	-	50.0	-	-
<b>Utilities</b>					
P.01174: SL&P Street Lights - Land Development	-	-	58.6	-	-
<b>Utilities-</b>	-	-	58.6	-	-
<b>Environmental Health</b>					
P.01975: Corporate Wide EMS	-	-	22.00	-	-

# Schedules & Tables

City of Saskatoon

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<b>Environmental Health-</b>	-	22.00	-	-	
<b>TOTAL OPERATING IMPACTS</b>	171.0	128.0	2,398.7	3,000.2	100.6

# SCHEDULES & TABLES



City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Schedule X - Summary of Operating Budget Changes

Service Line	Change Type	(\$000's)	2024	2025
<b>Arts, Culture &amp; Events Venues</b>				
<b>Remai Modern Art Gallery</b>		Base Budget	7,299.1	7,496.5
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		197.4	195.2
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	197.4	195.2
	<b>Budget</b>		<b>7,496.5</b>	<b>7,691.7</b>
<b>SaskTel Centre</b>		Base Budget	560.0	630.9
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		70.9	39.2
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	70.9	39.2
	<b>Budget</b>		<b>630.9</b>	<b>670.1</b>
<b>TCU Place</b>		Base Budget	1,838.3	1,745.7
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		(92.6)	48.1
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	(92.6)	48.1
	<b>Budget</b>		<b>1,745.7</b>	<b>1,793.8</b>

Service Line	Change Type	(\$000's)	2024	2025
<b>Community Support</b>				
<b>Animal Services</b>		Base Budget	1,135.1	1,397.5
	Revenue		(103.1)	(27.5)
		Total Revenue (Increase)/Decrease	(103.1)	(27.5)
	Inflation/Transfer		359.8	60.5
	Growth		5.7	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	365.5	60.5
		<b>Budget</b>	<b>1,397.5</b>	<b>1,430.5</b>
<b>Cemeteries</b>		Base Budget	28.0	17.2
	Revenue		(78.3)	(85.4)
		Total Revenue (Increase)/Decrease	(78.3)	(85.4)
	Inflation/Transfer		67.5	70.8
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	67.5	70.8
		<b>Budget</b>	<b>17.2</b>	<b>2.6</b>
<b>Community Development</b>		Base Budget	3,682.9	3,832.3
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		106.9	55.4
	Growth		10.0	25.1
	Service Level Changes		32.5	-
		Total Expenditure Increase\Decrease	149.4	80.5
		<b>Budget</b>	<b>3,832.3</b>	<b>3,912.8</b>
<b>Community Investments &amp; Support</b>		Base Budget	13,943.4	13,537.6
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		(260.8)	(297.1)
	Growth		(295.0)	68.7
	Service Level Changes		150.0	-
		Total Expenditure Increase\Decrease	(405.8)	(228.4)
		<b>Budget</b>	<b>13,537.6</b>	<b>13,309.2</b>

Service Line	Change Type	(\$000's)	2024	2025
<b>Corporate Asset Management</b>				
<b>City Accommodation</b>		Base Budget	(67.0)	220.3
	Revenue		760.3	-
		Total Revenue (Increase)/Decrease	760.3	-
	Inflation/Transfer		(473.0)	-
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	(473.0)	-
		<b>Budget</b>	<b>220.3</b>	<b>220.3</b>
<b>Facilities Management</b>		Base Budget	14,646.3	16,471.8
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		999.5	1,332.3
	Growth		876.0	117.4
	Service Level Changes		(50.0)	-
		Total Expenditure Increase\Decrease	1,825.5	1,449.7
		<b>Budget</b>	<b>16,471.8</b>	<b>17,921.5</b>
<b>Fleet Services</b>		Base Budget	-	-
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		(394.2)	(349.3)
	Growth		394.2	349.3
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	-	-
		<b>Budget</b>	<b>-</b>	<b>-</b>



Service Line	Change Type	(\$000's)	2024	2025
<b>Corporate Governance &amp; Finance</b>				
<b>Assessment &amp; Taxation</b>		Base Budget	3,722.6	4,008.6
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		221.9	96.6
	Growth		64.1	65.4
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	286.0	162.0
	<b>Budget</b>		<b>4,008.6</b>	<b>4,170.5</b>
<b>City Clerk's Office</b>		Base Budget	3,463.5	4,050.6
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		442.1	85.7
	Growth		145.0	5.0
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	587.1	90.7
	<b>Budget</b>		<b>4,050.6</b>	<b>4,141.3</b>
<b>City Manager's Office</b>		Base Budget	747.3	806.5
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		59.2	17.6
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	59.2	17.6
	<b>Budget</b>		<b>806.5</b>	<b>824.1</b>
<b>City Solicitor's Office</b>		Base Budget	2,221.0	2,373.0
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		152.0	56.5
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	152.0	56.5
	<b>Budget</b>		<b>2,373.0</b>	<b>2,429.5</b>

Service Line	Change Type	(\$000's)	2024	2025
Corporate Support		Base Budget	27,115.7	34,475.6
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		5,512.4	1,192.6
	Growth		1,847.5	1,317.7
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	7,359.9	2,510.3
	<b>Budget</b>		<b>34,475.6</b>	<b>36,985.9</b>
Debt Servicing		Base Budget	27,480.4	26,409.9
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		(2,411.9)	(501.2)
	Growth		1,341.4	1,310.0
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	(1,070.5)	808.8
	<b>Budget</b>		<b>26,409.9</b>	<b>27,218.7</b>
Financial Services		Base Budget	3,298.0	3,920.2
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		488.1	82.7
	Growth		134.1	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	622.2	82.7
	<b>Budget</b>		<b>3,920.2</b>	<b>4,002.9</b>
General Services		Base Budget	86.5	672.2
	Revenue		297.4	291.1
		Total Revenue (Increase)/Decrease	297.4	291.1
	Inflation/Transfer		270.2	652.2
	Growth		18.1	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	288.3	652.2
	<b>Budget</b>		<b>672.2</b>	<b>1,615.4</b>

Service Line	Change Type	(\$000's)	2024	2025
Legislative		Base Budget	1,840.5	1,880.2
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		39.7	40.1
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	39.7	40.1
	<b>Budget</b>		<b>1,880.2</b>	<b>1,920.3</b>
Revenue Services		Base Budget	2,067.6	2,201.2
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		50.9	131.1
	Growth		82.7	0.9
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	133.6	132.1
	<b>Budget</b>		<b>2,201.2</b>	<b>2,333.2</b>
Service Saskatoon		Base Budget	987.5	1,207.4
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		27.2	25.2
	Growth		192.7	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	219.9	25.2
	<b>Budget</b>		<b>1,207.4</b>	<b>1,232.6</b>
<b>Environmental Health</b>				
Sustainability		Base Budget	2,431.5	2,473.2
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		93.6	74.7
	Growth		(51.9)	42.0
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	41.7	116.7
	<b>Budget</b>		<b>2,473.2</b>	<b>2,589.9</b>

Service Line	Change Type	(\$000's)	2024	2025
Urban Biological Services		Base Budget	1,105.1	1,054.3
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		(14.1)	23.6
	Growth		18.4	23.2
	Service Level Changes		(55.1)	-
		Total Expenditure Increase\Decrease	(50.8)	46.8
		<b>Budget</b>	<b>1,054.3</b>	<b>1,101.1</b>
Urban Forestry		Base Budget	4,303.7	4,467.6
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		114.1	106.0
	Growth		49.8	56.2
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	163.9	162.2
		<b>Budget</b>	<b>4,467.6</b>	<b>4,629.8</b>
Waste Handling Service		Base Budget	9,113.1	3,623.3
	Revenue		(1,128.9)	144.3
		Total Revenue (Increase)/Decrease	(1,128.9)	144.3
	Inflation/Transfer		(4,852.3)	128.3
	Growth		641.4	(41.9)
	Service Level Changes		(150.0)	-
		Total Expenditure Increase\Decrease	(4,360.9)	86.4
		<b>Budget</b>	<b>3,623.3</b>	<b>3,854.0</b>
Waste Reduction		Base Budget	877.5	945.1
	Revenue		(30.0)	-
		Total Revenue (Increase)/Decrease	(30.0)	-
	Inflation/Transfer		127.9	107.8
	Growth		101.7	-
	Service Level Changes		(132.0)	-
		Total Expenditure Increase\Decrease	97.6	107.8
		<b>Budget</b>	<b>945.1</b>	<b>1,052.9</b>

Service Line	Change Type	(\$000's)	2024	2025
<b>Fire Services</b>				
<b>Emergency Management</b>		Base Budget	1,506.5	1,508.9
	Revenue		19.5	-
		Total Revenue (Increase)/Decrease	19.5	-
	Inflation/Transfer		(17.1)	27.2
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	(17.1)	27.2
		<b>Budget</b>	<b>1,508.9</b>	<b>1,536.1</b>
<b>Fire Services</b>		Base Budget	52,024.0	55,706.8
	Revenue		(16.9)	(10.7)
		Total Revenue (Increase)/Decrease	(16.9)	(10.7)
	Inflation/Transfer		2,856.6	1,652.9
	Growth		843.1	416.2
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	3,699.7	2,069.1
		<b>Budget</b>	<b>55,706.8</b>	<b>57,765.2</b>
<b>Community Risk Reduction</b>		Base Budget	2,821.2	3,483.8
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		662.6	127.0
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	662.6	127.0
		<b>Budget</b>	<b>3,483.8</b>	<b>3,610.8</b>
<b>Land Development</b>				
<b>Saskatoon Land</b>		Base Budget	-	-
	Revenue		(2,933.1)	680.9
		Total Revenue (Increase)/Decrease	(2,933.1)	680.9
	Inflation/Transfer		425.0	-
	Growth		2,508.1	(680.9)
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	2,933.1	(680.9)
		<b>Budget</b>	<b>-</b>	<b>-</b>

Service Line	Change Type	(\$000's)	2024	2025
<b>Saskatoon Police Services</b>				
<b>Policing</b>		Base Budget	113,724.1	121,393.3
	Revenue		17.2	(133.9)
		Total Revenue (Increase)/Decrease	17.2	(133.9)
	Inflation/Transfer		6,633.2	5,429.2
	Growth		1,018.8	1,553.5
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	7,652.0	6,982.7
	<b>Budget</b>		<b>121,393.3</b>	<b>128,242.1</b>
<b>Recreation &amp; Culture</b>				
<b>Albert Community Centre</b>		Base Budget	83.1	85.3
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		2.2	5.1
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	2.2	5.1
	<b>Budget</b>		<b>85.3</b>	<b>90.4</b>
<b>Community Partnerships</b>		Base Budget	1,126.7	1,138.8
	Revenue		(6.3)	-
		Total Revenue (Increase)/Decrease	(6.3)	-
	Inflation/Transfer		18.4	15.4
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	18.4	15.4
	<b>Budget</b>		<b>1,138.8</b>	<b>1,154.2</b>

Service Line	Change Type	(\$000's)	2024	2025
Forestry Farm Park & Zoo		Base Budget	1,771.5	1,941.3
	Revenue		(183.5)	(105.5)
		Total Revenue (Increase)/Decrease	(183.5)	(105.5)
	Inflation/Transfer		241.4	89.8
	Growth		111.9	33.5
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	353.3	123.3
	<b>Budget</b>		<b>1,941.3</b>	<b>1,959.1</b>
Golf Courses		Base Budget	-	-
	Revenue		(656.3)	(97.9)
		Total Revenue (Increase)/Decrease	(656.3)	(97.9)
	Inflation/Transfer		656.3	97.9
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	656.3	97.9
	<b>Budget</b>		<b>-</b>	<b>-</b>
Gordon Howe Campground		Base Budget	-	-
	Revenue		(60.5)	(37.7)
		Total Revenue (Increase)/Decrease	(60.5)	(37.7)
	Inflation/Transfer		60.5	37.7
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	60.5	37.7
	<b>Budget</b>		<b>-</b>	<b>-</b>
Indoor Rinks		Base Budget	450.5	434.7
	Revenue		(96.2)	(158.4)
		Total Revenue (Increase)/Decrease	(96.2)	(158.4)
	Inflation/Transfer		80.4	91.7
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	80.4	91.7
	<b>Budget</b>		<b>434.7</b>	<b>368.0</b>

Service Line	Change Type	(\$000's)	2024	2025
Leisure Centres - Program		Base Budget	7,126.0	6,630.0
	Revenue		(398.0)	(451.8)
		Total Revenue (Increase)/Decrease	(398.0)	(451.8)
	Inflation/Transfer		(98.0)	24.8
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	(98.0)	24.8
		<b>Budget</b>	<b>6,630.0</b>	<b>6,203.0</b>
Leisure Centres - Rentals		Base Budget	4,097.5	4,450.0
	Revenue		(21.0)	(179.6)
		Total Revenue (Increase)/Decrease	(21.0)	(179.6)
	Inflation/Transfer		368.6	283.0
	Growth		4.9	1.8
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	373.5	284.8
		<b>Budget</b>	<b>4,450.0</b>	<b>4,555.2</b>
Marketing Services		Base Budget	494.0	511.7
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		16.2	12.4
	Growth		1.5	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	17.7	12.4
		<b>Budget</b>	<b>511.7</b>	<b>524.1</b>
Marr Residence		Base Budget	22.4	22.9
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		0.5	0.7
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	0.5	0.7
		<b>Budget</b>	<b>22.9</b>	<b>23.6</b>



Service Line	Change Type	(\$000's)	2024	2025
Nutrien Playland		Base Budget	-	-
	Revenue		(3.6)	(56.4)
		Total Revenue (Increase)/Decrease	(3.6)	(56.4)
	Inflation/Transfer		3.6	56.4
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	3.6	56.4
	<b>Budget</b>		-	-
Outdoor Pools		Base Budget	1,055.8	1,156.3
	Revenue		26.0	(17.9)
		Total Revenue (Increase)/Decrease	26.0	(17.9)
	Inflation/Transfer		72.0	43.7
	Growth		2.5	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	74.5	43.7
	<b>Budget</b>		1,156.3	1,182.1
Outdoor Sport Fields		Base Budget	884.0	901.9
	Revenue		(14.0)	(27.2)
		Total Revenue (Increase)/Decrease	(14.0)	(27.2)
	Inflation/Transfer		71.9	43.5
	Growth		(40.0)	20.0
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	31.9	63.5
	<b>Budget</b>		901.9	938.2
Parks Maintenance & Design		Base Budget	17,867.4	19,934.2
	Revenue		(30.2)	-
		Total Revenue (Increase)/Decrease	(30.2)	-
	Inflation/Transfer		1,811.1	508.8
	Growth		285.9	250.1
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	2,097.0	758.9
	<b>Budget</b>		19,934.2	20,693.1

Service Line	Change Type	(\$000's)	2024	2025
Playground & Recreation Areas		Base Budget	1,074.8	1,087.1
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		12.3	22.5
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	12.3	22.5
	<b>Budget</b>	<b>1,087.1</b>	<b>1,109.6</b>	
Program Research & Design		Base Budget	252.1	207.8
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		5.7	4.9
	Growth		(50.0)	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	(44.3)	4.9
	<b>Budget</b>	<b>207.8</b>	<b>212.7</b>	
River Landing		Base Budget	-	-
	Revenue		(276.9)	-
		Total Revenue (Increase)/Decrease	(276.9)	-
	Inflation/Transfer		238.9	-
	Growth		38.0	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	276.9	-
	<b>Budget</b>	<b>-</b>	<b>-</b>	
Spectator Ballfields		Base Budget	160.7	168.7
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		8.0	4.5
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	8.0	4.5
	<b>Budget</b>	<b>168.7</b>	<b>173.2</b>	

Service Line	Change Type	(\$000's)	2024	2025
Targeted Programming		Base Budget	622.7	661.7
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		39.0	13.1
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	39.0	13.1
	<b>Budget</b>		661.7	674.8

#### Taxation & General Revenues

Fines and Penalties		Base Budget	(7,938.2)	(8,018.2)
	Revenue		(80.0)	(50.0)
		Total Revenue (Increase)/Decrease	(80.0)	(50.0)
	Inflation/Transfer		-	-
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	-	-
	<b>Budget</b>		(8,018.2)	(8,068.2)
General Revenue		Base Budget	(85,188.7)	(76,246.8)
	Revenue		9,045.3	(1,424.4)
		Total Revenue (Increase)/Decrease	9,045.3	(1,424.4)
	Inflation/Transfer		96.6	15.1
	Growth		(200.0)	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	(103.4)	15.1
	<b>Budget</b>		(76,246.8)	(77,656.1)
Grants in Lieu of Taxes		Base Budget	(46,531.0)	(48,904.9)
	Revenue		(2,373.9)	(2,461.6)
		Total Revenue (Increase)/Decrease	(2,373.9)	(2,461.6)
	Inflation/Transfer		-	-
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	-	-
	<b>Budget</b>		(48,904.9)	(51,366.5)

Service Line	Change Type	(\$000's)	2024	2025
Municipal Revenue Sharing		Base Budget	(54,668.3)	(62,553.5)
	Revenue		(7,885.2)	(3,000.0)
		Total Revenue (Increase)/Decrease	(7,885.2)	(3,000.0)
	Inflation/Transfer		-	-
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	-	-
		<b>Budget</b>	<b>(62,553.5)</b>	<b>(65,553.5)</b>
Other Levies		Base Budget	(2,727.1)	(3,943.6)
	Revenue		(1,218.5)	(50.0)
		Total Revenue (Increase)/Decrease	(1,218.5)	(50.0)
	Inflation/Transfer		2.0	770.0
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	2.0	770.0
		<b>Budget</b>	<b>(3,943.6)</b>	<b>(3,223.6)</b>
Property Levy		Base Budget	(291,328.1)	(315,990.6)
	Revenue		(24,662.5)	(20,241.3)
		Total Revenue (Increase)/Decrease	(24,662.5)	(20,241.3)
	Inflation/Transfer		-	-
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	-	-
		<b>Budget</b>	<b>(315,990.6)</b>	<b>(336,231.8)</b>

#### Transportation

Access Transit		Base Budget	5,864.3	6,103.6
	Revenue		(107.0)	(25.5)
		Total Revenue (Increase)/Decrease	(107.0)	(25.5)
	Inflation/Transfer		298.4	222.6
	Growth		47.9	37.9
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	346.3	260.5
		<b>Budget</b>	<b>6,103.6</b>	<b>6,338.6</b>

Service Line	Change Type	(\$000's)	2024	2025
Bridges & Structures		Base Budget	8,469.6	9,114.6
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		578.3	441.9
	Growth		66.7	71.0
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	645.0	512.9
		<b>Budget</b>	<b>9,114.6</b>	<b>9,627.5</b>
Engineering		Base Budget	910.9	1,058.7
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		94.4	36.6
	Growth		53.4	46.9
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	147.8	83.5
		<b>Budget</b>	<b>1,058.7</b>	<b>1,142.2</b>
Impound Lot		Base Budget	-	-
	Revenue		(101.8)	-
		Total Revenue (Increase)/Decrease	(101.8)	-
	Inflation/Transfer		85.6	-
	Growth		16.2	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	101.8	-
		<b>Budget</b>	<b>-</b>	<b>-</b>
Parking		Base Budget	(1,844.8)	(3,201.9)
	Revenue		(1,279.4)	(109.8)
		Total Revenue (Increase)/Decrease	(1,279.4)	(109.8)
	Inflation/Transfer		169.3	53.5
	Growth		51.0	(20.0)
	Service Level Changes		(298.0)	-
		Total Expenditure Increase\ (Decrease)	(77.7)	33.5
		<b>Budget</b>	<b>(3,201.9)</b>	<b>(3,278.2)</b>

Service Line	Change Type	(\$000's)	2024	2025
Road Maintenance		Base Budget	49,108.7	52,739.7
	Revenue		(53.5)	-
		Total Revenue (Increase)/Decrease	(53.5)	-
	Inflation/Transfer		2,986.2	4,313.9
	Growth		698.3	850.8
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	3,684.5	5,164.7
		<b>Budget</b>	<b>52,739.7</b>	<b>57,904.4</b>
Snow & Ice Management		Base Budget	14,836.1	15,936.0
	Revenue		(106.6)	-
		Total Revenue (Increase)/Decrease	(106.6)	-
	Inflation/Transfer		743.3	669.9
	Growth		287.8	282.6
	Service Level Changes		175.4	166.8
		Total Expenditure Increase\Decrease	1,206.5	1,119.3
		<b>Budget</b>	<b>15,936.0</b>	<b>17,055.3</b>
Street Cleaning & Sweeping		Base Budget	5,010.7	4,962.0
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		123.1	137.7
	Growth		28.2	22.8
	Service Level Changes		(200.0)	-
		Total Expenditure Increase\Decrease	(48.7)	160.5
		<b>Budget</b>	<b>4,962.0</b>	<b>5,122.5</b>
Street Lighting		Base Budget	8,203.7	8,816.6
	Revenue		(67.9)	-
		Total Revenue (Increase)/Decrease	(67.9)	-
	Inflation/Transfer		434.3	470.5
	Growth		246.5	70.5
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	680.8	541.0
		<b>Budget</b>	<b>8,816.6</b>	<b>9,357.6</b>

Service Line	Change Type	(\$000's)	2024	2025
Transit Operations		Base Budget	40,597.1	41,891.3
	Revenue		(2,000.0)	(500.0)
		Total Revenue (Increase)/Decrease	(2,000.0)	(500.0)
	Inflation/Transfer		2,553.1	1,972.8
	Growth		741.1	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	3,294.2	1,972.8
		<b>Budget</b>	<b>41,891.3</b>	<b>43,364.1</b>
Transportation Services		Base Budget	8,299.7	8,891.6
	Revenue		(34.1)	-
		Total Revenue (Increase)/Decrease	(34.1)	-
	Inflation/Transfer		423.7	297.4
	Growth		202.3	43.4
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	626.0	340.8
		<b>Budget</b>	<b>8,891.6</b>	<b>9,232.4</b>

#### Urban Planning & Development

Attainable Housing		Base Budget	644.0	640.0
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		(4.0)	1.4
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	(4.0)	1.4
		<b>Budget</b>	<b>640.0</b>	<b>641.4</b>
Building & Plumbing Permits		Base Budget	-	-
	Revenue		272.2	(95.2)
		Total Revenue (Increase)/Decrease	272.2	(95.2)
	Inflation/Transfer		(272.2)	95.2
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	(272.2)	95.2
		<b>Budget</b>	<b>-</b>	<b>-</b>

Service Line	Change Type	(\$000's)	2024	2025
Business Improvement District		Base Budget	331.5	341.5
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		10.0	8.6
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	10.0	8.6
		<b>Budget</b>	<b>341.5</b>	<b>350.1</b>
Bylaw Compliance		Base Budget	728.3	759.9
	Revenue		(30.6)	(6.5)
		Total Revenue (Increase)/Decrease	(30.6)	(6.5)
	Inflation/Transfer		41.1	20.1
	Growth		21.1	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	62.2	20.1
		<b>Budget</b>	<b>759.9</b>	<b>773.5</b>
Development Review		Base Budget	761.2	779.5
	Revenue		(125.3)	(157.0)
		Total Revenue (Increase)/Decrease	(125.3)	(157.0)
	Inflation/Transfer		77.5	174.3
	Growth		66.1	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	143.6	174.3
		<b>Budget</b>	<b>779.5</b>	<b>796.8</b>
Licenses & Permits		Base Budget	-	-
	Revenue		(167.5)	(48.8)
		Total Revenue (Increase)/Decrease	(167.5)	(48.8)
	Inflation/Transfer		28.9	48.8
	Growth		138.6	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	167.5	48.8
		<b>Budget</b>	<b>-</b>	<b>-</b>



Service Line	Change Type	(\$000's)	2024	2025
Long Range Planning		Base Budget	415.0	476.6
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		61.6	11.2
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	61.6	11.2
		<b>Budget</b>	<b>476.6</b>	<b>487.8</b>
Neighbourhood Planning		Base Budget	1,332.0	852.4
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		(479.6)	18.7
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	(479.6)	18.7
		<b>Budget</b>	<b>852.4</b>	<b>871.1</b>
Planning Project Services		Base Budget	685.2	630.8
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		(14.4)	22.6
	Growth		(40.0)	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	(54.4)	22.6
		<b>Budget</b>	<b>630.8</b>	<b>653.4</b>
Regional Planning		Base Budget	713.3	747.4
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		34.1	14.7
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase\ (Decrease)	34.1	14.7
		<b>Budget</b>	<b>747.4</b>	<b>762.1</b>

Service Line	Change Type	(\$000's)	2024	2025
Research & Mapping		Base Budget	514.7	533.7
	Revenue		-	-
		Total Revenue (Increase)/Decrease	-	-
	Inflation/Transfer		19.0	16.4
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase/(Decrease)	19.0	16.4
		<b>Budget</b>	<b>533.7</b>	<b>550.1</b>
Urban Design		Base Budget	1,707.6	2,239.8
	Revenue		2.4	-
		Total Revenue (Increase)/Decrease	2.4	-
	Inflation/Transfer		527.1	(49.8)
	Growth		2.7	86.9
	Service Level Changes		-	-
		Total Expenditure Increase/(Decrease)	529.8	37.1
		<b>Budget</b>	<b>2,239.8</b>	<b>2,276.9</b>
TOTAL CIVIC SERVICES (including land)		Base Budget	-	-
	Revenue Change		(35,890.3)	(28,443.7)
		Total Revenue (Increase)/Decrease	(35,890.3)	(28,443.7)
	Inflation/Transfer		23,689.0	21,850.8
	Growth		12,728.5	6,426.1
	Service Level Changes		(527.2)	166.8
		Total Expenditure Increase/(Decrease)	35,890.2	28,443.7
		<b>Budget</b>	<b>-</b>	<b>-</b>

Service Line	Change Type	(\$000's)	2024	2025
<b>Utilities</b>				
<b>Saskatoon Light &amp; Power</b>		Base Budget	-	-
	Revenue		(15,326.1)	(10,711.2)
		Total Revenue (Increase)/Decrease	(15,326.1)	(10,711.2)
	Inflation/Transfer		6,174.2	10,340.0
	Growth		9,151.9	371.2
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	15,326.1	10,711.2
		<b>Budget</b>	-	-
<b>Storm Water Management</b>		Base Budget	-	-
	Revenue		(269.8)	(113.1)
		Total Revenue (Increase)/Decrease	(269.8)	(113.1)
	Inflation/Transfer		151.5	104.1
	Growth		118.3	9.0
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	269.8	113.1
		<b>Budget</b>	-	-
<b>Waste Services Utility</b>		Base Budget	-	-
	Revenue		(11,588.0)	(916.5)
		Total Revenue (Increase)/Decrease	(11,588.0)	(916.5)
	Inflation/Transfer		11,356.6	798.8
	Growth		231.4	117.7
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	11,588.0	916.5
		<b>Budget</b>	-	-
<b>Wastewater Utility</b>		Base Budget	-	-
	Revenue		(2,664.0)	(2,788.4)
		Total Revenue (Increase)/Decrease	(2,664.0)	(2,788.4)
	Inflation/Transfer		2,629.6	1,720.0
	Growth		34.4	1,068.4
	Service Level Changes		-	-
		Total Expenditure Increase\Decrease	2,664.0	2,788.4
		<b>Budget</b>	-	-

Service Line	Change Type	(\$000's)	2024	2025
Water Utility		Base Budget	-	-
	Revenue		(7,545.8)	(9,760.6)
		Total Revenue (Increase)/Decrease	(7,545.8)	(9,760.6)
	Inflation/Transfer		6,784.4	9,200.2
	Growth		761.4	560.4
	Service Level Changes		-	-
		Total Expenditure Increase/(Decrease)	7,545.8	9,760.6
	<b>Budget</b>		-	-
TOTAL UTILITIES		Base Budget	-	-
	Revenue Changes		(37,393.7)	(24,289.8)
		Total Revenue (Increase)/Decrease	(37,393.7)	(24,289.8)
	Inflation/Transfer		27,096.3	22,163.1
	Growth		10,297.4	2,126.7
	Service Level Changes		-	-
		Total Expenditure Increase/(Decrease)	37,393.7	24,289.8
	<b>Budget</b>		-	-

Service Line	Change Type	(\$000's)	2024	2025
<b>Saskatoon Public Library</b>				
<b>Public Library</b>		Base Budget	30,570.6	32,042.9
	Revenue		(26.9)	(5.0)
		Total Revenue (Increase)/Decrease	(26.9)	(5.0)
	Inflation/Transfer		967.3	834.5
	Growth		531.9	529.5
	Service Level Changes		-	-
		Total Expenditure Increase/(Decrease)	1,499.2	1,364.0
		<b>Budget</b>	<b>32,042.9</b>	<b>33,401.9</b>
<b>Library Property Levy</b>		Base Budget	(30,570.6)	(32,042.9)
	Revenue		(1,474.5)	(1,362.1)
		Total Revenue (Increase)/Decrease	(1,474.5)	(1,362.1)
	Inflation/Transfer		2.2	3.1
	Growth		-	-
	Service Level Changes		-	-
		Total Expenditure Increase/(Decrease)	2.2	3.1
		<b>Budget</b>	<b>(32,042.9)</b>	<b>(33,401.9)</b>
<b>TOTAL LIBRARY</b>		Base Budget	-	-
	Revenue Changes		(1,501.4)	(1,367.1)
		Total Revenue (Increase)/Decrease	(1,501.4)	(1,367.1)
	Inflation/Transfer		969.5	837.6
	Growth		531.9	529.5
	Service Level Changes		-	-
		Total Expenditure Increase/(Decrease)	1,501.4	1,367.1
		<b>Budget</b>	<b>-</b>	<b>-</b>

# Schedules & Tables

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Schedule XI - Capital Reserve Sufficiency

(\$000's)	Forecast Jan 1/24	2024		Balance Dec/24	2025		Balance Dec/25	2026-2028		Balance Dec/28	Unfunded Projects	Total Dec/28
		Source	Appl		Source	Appl		Source	Appl			
<b>Civic Departments:</b>												
Access Transit Capital (2)	34	(344)	310	-	(326)	323	(3)	(1,044)	1,047	-	-	-
Active Transportation	(14)	(575)	575	(14)	(575)	575	(14)	(1,725)	1,725	(14)	-	(14)
Animal Services	(2)	(45)	-	(47)	(45)	-	(92)	(135)	-	(227)	-	(227)
Auto Garbage Container Repl	42	(692)	284	(366)	(698)	698	(366)	(1,833)	1,833	(366)	-	(366)
Bridge Major Repairs	(2,643)	(4,656)	1,400	(5,899)	(4,858)	10,757	-	(14,677)	13,629	(1,048)	-	(1,048)
Building Permit/Inspection Stab	(3,287)	-	130	(3,157)	-	202	(2,955)	-	913	(2,042)	-	(2,042)
Campsite (1, 6)	(342)	(80)	-	(422)	(104)	-	(526)	(250)	-	(776)	-	(776)
Civic Bldgs Comp Mtnce	(321)	(10,784)	10,012	(1,093)	(11,800)	11,500	(1,393)	(35,657)	35,516	(1,534)	-	(1,534)
Civic Radio Replace & Expansion	-	(152)	152	-	(153)	153	-	(470)	470	-	-	-
Civic Vehicles & Equip Repl	(4,980)	(7,072)	8,780	(3,272)	(7,382)	8,025	(2,629)	(22,459)	22,459	(2,629)	-	(2,629)
Computer Equipment Repl	-	(621)	621	-	(634)	634	-	(1,907)	1,907	-	-	-
Corporate Capital	(929)	(1,822)	1,692	(1,059)	(2,045)	1,461	(1,643)	(5,795)	4,266	(3,172)	-	(3,172)
Dedicated Lands	(1,093)	(86)	-	(1,179)	(82)	-	(1,261)	(225)	-	(1,486)	-	(1,486)
Dedicated Roadways	(2,150)	(56)	-	(2,206)	(56)	-	(2,262)	(168)	-	(2,430)	-	(2,430)
Environmental Sustainability	-	(250)	250	-	(250)	250	-	(750)	750	-	-	-
Facilities Site Repl	-	(363)	343	(20)	(364)	344	(40)	(1,104)	1,044	(100)	-	(100)
Fire Apparatus	(326)	(1,350)	-	(1,676)	(1,468)	-	(3,144)	(5,133)	7,800	(477)	-	(477)
Fire - Small Equipment Repl	(52)	(473)	325	(200)	(489)	420	(269)	(1,517)	1,135	(651)	-	(651)
Fire Uniforms	(34)	(275)	290	(19)	(290)	280	(29)	(871)	860	(40)	-	(40)
Forestry Farm Auditorium	(13)	(4)	-	(17)	(3)	-	(20)	(11)	-	(31)	-	(31)
Forestry Farm Development (1)	(55)	(75)	27	(103)	(75)	28	(150)	(225)	81	(294)	-	(294)
Forestry Farm Park & Zoo Capital	(208)	(167)	200	(175)	(167)	-	(342)	(501)	-	(843)	-	(843)
General Voting	(591)	(174)	604	(161)	(175)	-	(336)	-	-	(336)	-	(336)
Golf Course Capital (1)	(2,119)	(701)	1,175	(1,645)	(721)	875	(1,491)	(2,258)	975	(2,774)	-	(2,774)
Grounds Maintenance Equip Repl	(190)	(482)	632	(40)	(514)	515	(39)	(1,553)	1,545	(47)	-	(47)
Heritage Fund	(56)	(102)	69	(89)	(102)	57	(134)	(314)	105	(343)	-	(343)
Infra Expansion - Transp	(131)	(2,101)	2,200	(32)	(2,159)	2,050	(141)	(6,431)	6,175	(397)	-	(397)
Infra Repl - Parks	(263)	(2,053)	2,055	(261)	(2,109)	2,055	(315)	(6,631)	6,000	(946)	-	(946)
Infra Repl - Storm	(10,272)	(9,591)	12,301	(7,562)	(9,589)	12,572	(4,579)	(28,871)	33,450	-	-	-
Infra Repl - W & S (5)	(1,079)	(34,311)	34,814	(576)	(35,309)	35,564	(321)	(103,866)	103,888	(299)	-	(299)
IT Digital Data Res	(29)	(5)	-	(34)	(5)	-	(39)	-	-	(39)	-	(39)
IT Systems Development	(15)	(246)	246	(15)	(312)	312	(15)	(1,060)	1,060	(15)	-	(15)
Landfill Replacement (4)	(2,798)	(2,608)	5,372	(34)	(2,012)	100	(1,946)	(6,590)	-	(8,536)	-	(8,536)
Leisure Serv Equip Repl (2)	(2,645)	(495)	125	(3,015)	(497)	350	(3,162)	(1,907)	1,449	(3,620)	-	(3,620)
Nutrien Playland	(824)	(107)	-	(931)	(109)	-	(1,040)	(328)	-	(1,368)	-	(1,368)
Park Enhancement (1, 3)	(721)	(265)	305	(681)	(265)	138	(808)	(796)	150	(1,454)	-	(1,454)
Parking Capital Reserve	(1,314)	(475)	1,694	(95)	(475)	415	(155)	(1,425)	-	(1,580)	-	(1,580)
Parks & Rec Partnership	(349)	(500)	100	(749)	(500)	200	(1,049)	(1,500)	-	(2,549)	-	(2,549)
Parks Deferred Tree Replacement	(49)	(38)	-	(87)	(38)	-	(125)	(114)	-	(239)	-	(239)
Parks (Grounds Maint) Equip Acq	(307)	(306)	550	(63)	(355)	350	(68)	(1,065)	1,050	(83)	-	(83)
Paved Roadways Infra	(2,327)	(37,981)	40,290	(18)	(42,327)	42,250	(95)	(136,384)	136,450	(29)	-	(29)
Printing and Mail Equipment Repl	(46)	(23)	23	(46)	(24)	24	(46)	(71)	71	(46)	-	(46)
Public Works Bldgs Civic Facilities	(70)	(30)	-	(100)	(30)	-	(130)	(90)	-	(220)	-	(220)
River Landing Capital	(434)	(117)	550	(1)	(117)	-	(118)	(353)	-	(471)	-	(471)
Saskatoon Light & Power Extension	(5,169)	(10,205)	13,879	(1,495)	(11,996)	14,029	538	(44,034)	52,665	9,169	-	9,169
Saskatoon Light & Power Repl	353	(10,894)	11,551	1,010	(13,286)	10,825	(1,451)	(38,916)	28,105	(12,262)	-	(12,262)
Snow & Ice Mgmt Equip	(379)	(277)	450	(206)	(300)	375	(131)	(960)	864	(227)	-	(227)
Street Clean/Sweep Equip Acq'n	(238)	(5)	115	(128)	(9)	115	(22)	(59)	-	(81)	-	(81)
Streetscape - BID (1)	(122)	(2,117)	1,004	(1,235)	(2,152)	1,015	(2,372)	(6,455)	3,107	(5,720)	-	(5,720)
Streetscape - City Wide (1)	(205)	-	65	(140)	-	65	(75)	-	75	-	-	-
Traffic Noise Attenuation (7)	(1,552)	(321)	278	(1,595)	(329)	278	(1,646)	(988)	884	(1,750)	-	(1,750)
Traffic Safety	(1,575)	(1,500)	1,900	(1,175)	(1,500)	1,550	(1,125)	(4,500)	4,500	(1,125)	-	(1,125)
Transportation Infra	152	(3,794)	3,525	(117)	(4,256)	4,225	(148)	(13,718)	13,575	(291)	-	(291)
Transit Additional Veh Repl	(1,692)	(273)	1,900	(65)	(312)	-	(377)	(6,374)	6,723	(28)	-	(28)
Transit Capital Projects	(23)	(618)	630	(11)	(810)	770	(51)	(1,575)	1,530	(96)	-	(96)
Transit Vehicles Repl	(2,610)	(2,226)	4,300	(536)	(2,112)	2,627	(21)	(6,384)	6,379	(26)	-	(26)
Transportation Equip Acquisition	12	(59)	20	(27)	(62)	60	(29)	(220)	219	(30)	-	(30)
Trunked Radio System Infrass Repl	(2)	(194)	194	(2)	(196)	196	(2)	(599)	599	(2)	-	(2)
Unified Communications	(250)	(61)	-	(311)	(61)	371	(1)	-	-	(1)	-	(1)
Urban Forest & Pest Mgmt Capital	(614)	(350)	130	(834)	(350)	130	(1,054)	(1,050)	-	(2,104)	-	(2,104)
Waste Minimization	(2,499)	(2,628)	2,527	(2,600)	(2,609)	1,635	(3,574)	-	-	(3,574)	-	(3,574)

# Schedules & Tables

City of Saskatoon										Operating & Capital Budget		
										Preliminary 2024/2025		
Wastewater Coll & Treat Repl	(3,101)	(2,212)	945	(4,368)	(2,296)	1,367	(5,297)	(6,881)	8,079	(4,099)	-	(4,099)
Wastewater Treatment Capital	(477)	(11,710)	11,910	(277)	(12,092)	7,177	(5,192)	(31,973)	37,002	(163)	-	(163)
Water Supply Repl	(187)	(2,288)	2,475	-	(2,235)	1,807	(428)	(7,756)	4,734	(3,450)	-	(3,450)
Waterworks Capital Projects	(5,301)	(53,530)	27,569	(31,262)	(25,596)	32,723	(24,135)	(67,205)	90,424	(916)	-	(916)
<b>Subtotal</b>	<b>(68,481)</b>	<b>(227,915)</b>	<b>213,863</b>	<b>(82,533)</b>	<b>(212,167)</b>	<b>214,817</b>	<b>(79,883)</b>	<b>(637,711)</b>	<b>647,267</b>	<b>(70,327)</b>	<b>0</b>	<b>(70,327)</b>
<b>Boards and Commissions:</b>												
Albert Comm Centre Repair	-	(51)	50	(1)	(51)	50	(2)	(153)	150	(5)	-	(5)
SaskTel Centre Equip Repl	-	-	-	-	-	-	-	-	-	-	-	-
SaskTel Centre Fac. Enhancement	-	-	-	-	-	-	-	-	-	-	-	-
Remai Modern Art Gallery Cap Equip Repl	-	-	-	-	-	-	-	-	-	-	-	-
Police Radio	3	(3)	-	-	(1,323)	591	(732)	(1,284)	2,016	-	-	-
Police Facility Renovations	(32)	(641)	673	-	(186)	186	-	(390)	390	-	-	-
Police Oper Equip & Tech Adv	(691)	(2,681)	2,721	(651)	(1,658)	1,868	(441)	(7,998)	7,789	(650)	-	(650)
Public Library Capital Expan	(6,324)	(350)	-	(6,674)	(350)	-	(7,024)	(1,049)	-	(8,073)	-	(8,073)
Public Library Equip Repl	(929)	(146)	200	(875)	(146)	200	(821)	(438)	600	(659)	-	(659)
Public Library Francis Morrison Mtnc	(3,748)	(370)	-	(4,118)	(370)	-	(4,488)	(742)	-	(5,230)	-	(5,230)
Public Library JS Wood Mtnc	(411)	(55)	-	(466)	(55)	-	(521)	(165)	-	(686)	-	(686)
Public Library Mayfair Mtnc	(551)	(16)	-	(567)	(16)	-	(583)	(48)	-	(631)	-	(631)
Public Library Alice Turner Mtnc	(1,317)	(112)	-	(1,429)	(112)	-	(1,541)	(334)	-	(1,875)	-	(1,875)
Public Library New Central Library	-	-	-	-	-	-	-	-	-	-	-	-
Public Library Information Technology	(1,870)	-	-	(1,870)	-	-	(1,870)	-	-	(1,870)	-	(1,870)
TCU Place Capital Exp	-	-	-	-	-	-	-	-	-	-	-	-
TCU Place Equipment Repl	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>(15,870)</b>	<b>(4,425)</b>	<b>3,644</b>	<b>(16,651)</b>	<b>(4,267)</b>	<b>2,895</b>	<b>(18,023)</b>	<b>(12,601)</b>	<b>10,945</b>	<b>(19,679)</b>	<b>-</b>	<b>(19,679)</b>
<b>TOTAL RESERVE SUFFICIENCY</b>	<b>(84,351)</b>	<b>(232,340)</b>	<b>217,507</b>	<b>(99,184)</b>	<b>(216,434)</b>	<b>217,712</b>	<b>(97,906)</b>	<b>(650,312)</b>	<b>658,212</b>	<b>(90,006)</b>	<b>-</b>	<b>(90,006)</b>

- (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

# Schedules & Tables

City of Saskatoon

Operating & Capital Budget  
Preliminary 2024/2025

## Schedule XII - Funded Capital Investments

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan	Total
<b>Community Support</b>						
P.10064: Cemetery Master Plan Implementation	50.0	-	-	-	-	50.0
<b>Community Support</b>	<b>50.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50.0</b>
<b>Corporate Asset Management</b>						
P.00679: Grounds Mtnc-equipment Repl	632.0	515.0	515.0	515.0	515.0	2,692.0
P.00877: Trunking Radio Infra Replacement	193.8	195.7	198.0	200.3	200.3	988.1
P.01135: Civic Bldgs Comprehensive Maint Program	1,786.0	6,982.2	11,386.0	11,787.0	12,194.0	44,135.2
P.01356: V&E Additional Vehicles & Equipment	1,065.0	889.0	638.1	638.1	638.1	3,868.3
P.01357: V&E Replacement Vehicles & Equipment	8,780.0	8,025.0	7,435.0	7,486.0	7,538.0	39,264.0
P.01523: Trunking Radio Replacement	151.6	153.4	155.7	157.3	157.3	775.3
P.01557: Office Mods/Furniture Replace/Upgrades	150.0	150.0	50.0	150.0	50.0	550.0
P.02180: Civic Facility Site Maintenance	343.3	344.4	346.3	348.1	350.0	1,732.1
P.10076: Corp Fuel and Fueling Infra Mgmt	500.0	1,600.0	-	-	-	2,100.0
P.10101: Facilities Corporate Accommodations	250.0	250.0	250.0	250.0	250.0	1,250.0
<b>Corporate Asset Management</b>	<b>13,851.7</b>	<b>19,104.7</b>	<b>20,974.1</b>	<b>21,531.8</b>	<b>21,892.7</b>	<b>97,355.0</b>
<b>Corporate Governance &amp; Finance</b>						
P.01083: Corporate Network Equipment Repl	621.4	634.4	635.1	635.8	635.8	3,162.5
P.01364: Service Saskatoon-Citizen Input/Systems	200.0	200.0	200.0	200.0	200.0	1,000.0
P.01883: Electronic Records Management	95.0	95.0	500.0	100.0	-	790.0
P.01973: Leasing Of Automatic Vote Counting Equip	250.0	-	-	-	-	250.0
P.02367: Voice Over Internet Protocol	-	371.0	-	-	-	371.0
P.02368: Printing And Mail Services - Equipment	23.3	23.5	23.7	23.8	23.8	118.1
P.02516: Develop Enterprise Management Strategies	176.4	242.1	281.3	284.1	284.1	1,268.0
P.02523: Citizen Web Storefront And City Intranet	20.0	20.0	20.0	20.0	20.0	100.0
P.02626: Talent Management Framework	50.0	50.0	50.0	50.0	50.0	250.0
P.10045: Cybersecurity Program	50.0	50.0	50.0	50.0	50.0	250.0
P.10100: ERP Upgrades	-	-	-	3,000.0	-	3,000.0
<b>Corporate Governance &amp; Finance</b>	<b>1,486.1</b>	<b>1,686.0</b>	<b>1,760.1</b>	<b>4,363.7</b>	<b>1,263.7</b>	<b>10,559.6</b>



# Schedules & Tables

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan	Total
<b>Environmental Health</b>						
P.01475: Auto'D Garbage Container Repl	284.0	698.0	608.0	632.0	593.0	2,815.0
P.01964: Waste Reduction Initiatives	70.0	-	-	-	-	70.0
P.01975: Corporate Wide Environmental Mgmt Sys	115.0	-	-	-	-	115.0
P.02051: Landfill Optimization	10,872.0	100.0	500.0	-	-	11,472.0
P.02184: Waste Characterization Study	182.0	175.0	-	-	-	357.0
P.02390: Green Infrastructure Strategy	-	35.0	-	-	-	35.0
P.02539: Climate Change Mitigation Business Plan	250.0	-	-	-	-	250.0
P.10016: Solid Waste R&DP Development + Plan Impl	100.0	135.0	-	-	-	235.0
P.10065:UF & Pest Mgmt Plan Implementation	130.0	130.0	-	-	-	260.0
P.10084: Material Recovery Centre	700.0	-	-	-	-	700.0
P.10085: Single-Use Plastic Reduction	75.0	75.0	-	-	-	150.0
P.10086: Proper Disposal of Elm Wood	75.0	75.0	-	-	-	150.0
P.10087: Long Term Waste Management Strategy	150.0	150.0	-	-	-	300.0
P.10088: Special/Bulky Waste	150.0	200.0	-	-	-	350.0
P.10089: C&D Waste	-	75.0	-	-	-	75.0
P.10090: Public Space & Event Waste Reduction	75.0	300.0	-	-	-	375.0
P.10093: Natural Areas' Protection and Health	-	-	3,000.0	3,000.0	-	6,000.0
<b>Environmental Health</b>	<b>13,228.0</b>	<b>2,148.0</b>	<b>4,108.0</b>	<b>3,632.0</b>	<b>593.0</b>	<b>23,709.0</b>

## Land Development

P.00616: Land Dev't-Prim Wtrmn-Northeast Sector	562.0	550.0	-	-	7,477.0	8,589.0
P.00619: Land Dev't-Artl Rd-Central Ave	150.0	-	-	-	-	150.0
P.00625: Land Dev't-Tr Swr-NorthEast Sector	-	18,385.0	-	917.0	36,509.0	55,811.0
P.00626: Land Dev't-Subdivis'N Warranty	163.0	156.0	-	-	-	319.0
P.00627: Land Dev't-Subdivis'N Fencing	11.0	60.0	235.0	-	-	306.0
P.00634: Land Dev't-Tr Swr-North Industrial	808.0	7,959.0	22,062.0	4,497.0	121,609.0	156,935.0
P.00636: Land Dev't-Tr Swr-Montgomery Place West	-	-	-	-	8,466.0	8,466.0
P.00639: Land Dev't-Subdivis'N Buffers	168.0	161.0	484.0	492.0	-	1,305.0
P.00655: Land Dev't-Artl Rd-Mcormond Dr	-	-	-	6,890.0	-	6,890.0
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	-	-	4,215.0	-	-	4,215.0
P.00686: Land Dev't-Prim Wtrmn-Southeast Sector	375.0	-	-	-	-	375.0
P.00704: Land Dev't-Tr Swr-Southeast Sector	-	2,397.0	-	-	-	2,397.0

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# Schedules & Tables

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan	Total
P.00748: Land Dev't-Gen Admin-Old Areas	-	564.0	-	-	-	564.0
P.00778: Land Dev't-Tr Swr-Stonebridge	420.0	-	-	-	-	420.0
P.01057: Park Dev't-Ind'L Area Blvd Tree Planting	50.0	50.0	50.0	50.0	50.0	250.0
P.01401: Land Dev't-Stonebridge	50.0	-	-	-	-	50.0
P.01402: Land Dev't-Willows	484.0	-	-	-	-	484.0
P.01403: Land Dev't-Rosewood	697.0	15.0	-	-	-	712.0
P.01405: Land Dev't-Evergreen	78.0	200.0	-	-	-	278.0
P.01407: Land Dev't-Kensington	5,048.0	4,832.0	-	-	-	9,880.0
P.01408: Land Dev't-Airport Industrial Bus Park	4,180.0	3,577.0	-	-	-	7,757.0
P.01410: Land Dev't-Elk Point	65.0	65.0	-	-	-	130.0
P.01411: Land Dev't- Aspen Ridge	22,405.0	17,415.0	-	-	-	39,820.0
P.01416: Land Dev't-Tr Swr-Hampton Village	3,671.0	-	-	-	-	3,671.0
P.01417: Land Dev't-Tr Swr-Blairmore	158.0	-	2,161.0	-	6,932.0	9,251.0
P.01418: Land Dev't-Tr Swr-Holmwood	-	5,170.0	6,833.0	3,350.0	119,489.0	134,842.0
P.01419: Land Dev't-Brighton	8,819.0	5,069.0	-	-	-	13,888.0
P.01421: Land Dev't - University Heights #3	-	200.0	-	-	-	200.0
P.01435: Land Dev't-Prim Wtrmn-North Industrial	321.0	6,743.0	-	5,865.0	48,477.0	61,406.0
P.01436: Land Dev't-Blairmore Primary Water Mains	15,000.0	15,960.0	-	-	10,520.0	41,480.0
P.01437: Land Dev't-Prim Wtrmn-Holmwood Sector	80.0	-	1,590.0	1,580.0	45,930.0	49,180.0
P.01458: Land Dev't - Artl Rd - Claypool Dr	-	-	-	-	30,228.0	30,228.0
P.01460: Land Dev't - Artl Rd - Neault Rd	-	-	-	-	18,428.0	18,428.0
P.01468: Land Dev't-Art Rd-8Th Street East	564.0	-	-	-	9,766.0	10,330.0
P.01570: Park Dev't-Kensington	40.0	-	1,238.0	-	-	1,278.0
P.01574: Park Dev't-Aspen Ridge	65.0	829.0	311.0	-	-	1,205.0
P.01576: Park Dev't-Brighton	390.0	1,165.0	447.0	-	-	2,002.0
P.01769: Land Dev't-Marquis Industrial Area	2,230.0	2,250.0	-	-	-	4,480.0
P.10102: Saskatoon Land-Leasehold Improvements	554.0	-	-	-	-	554.0
<b>Land Development</b>	<b>67,726.0</b>	<b>93,892.0</b>	<b>39,746.0</b>	<b>23,761.0</b>	<b>464,001.0</b>	<b>689,126.0</b>

### Recreation & Culture

P.00677: Albert Comm Centre Renos	50.0	50.0	50.0	50.0	50.0	250.0
P.00706: Leis Serv-Facility Equip Repl	250.0	275.0	973.0	225.0	250.0	1,973.0
P.00901: Park Upgrades, Enhancements & Repairs	2,055.0	2,055.0	2,000.0	2,000.0	2,000.0	10,110.0
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	200.0	-	-	-	-	200.0

# Schedules & Tables

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan	Total
P.02101: Golf Course Improvemnts & Equip Repl.	1,175.0	875.0	325.0	325.0	325.0	3,025.0
P.02114: Riverbank Parks Upgrades	330.0	-	-	-	-	330.0
P.02352: Permanent Boat Launch Site	-	200.0	-	-	-	200.0
P.02600: Indoor Recreation Facilities	2,000.0	-	10,750.0	55,250.0	-	68,000.0
P.02602: Winter Recr. Park At Diefenbaker Park	-	88.0	-	-	-	88.0
P.02606: Indoor Leisure Centers Upgrades/Enhancement	-	250.0	-	-	-	250.0
P.02607: Accessibility Outdoor And Paddling Pools	100.0	-	-	-	-	100.0
P.02623: River Landing Small Asset Replacements	550.0	-	-	-	-	550.0
P.10061: Leisure Cntrs/Outdoor Pools Security Sys	105.0	75.0	-	-	-	180.0
P.10062: Future Greenhouse Partnership Options	50.0	-	-	-	-	50.0
P.10063: Parks O&M Facilities Master Plan	115.0	-	-	-	-	115.0
P.10080: Archibald Arena Rehabilitation	287.0	7,806.0	-	-	-	8,093.0
<b>Recreation &amp; Culture</b>	<b>7,317.0</b>	<b>11,724.0</b>	<b>14,148.0</b>	<b>57,900.0</b>	<b>2,675.0</b>	<b>93,764.0</b>

### Saskatoon Fire

P.00582: Fire-Equipment & Small Vehicle Replacement	325.0	420.0	345.0	395.0	395.0	1,880.0
P.02379: Fire - Major Apparatus Replacement	-	-	3,000.0	1,500.0	3,300.0	7,800.0
P.02504: Fire - New Equipment	100.0	100.0	100.0	100.0	100.0	500.0
P.02509: Fire - Uniforms	290.0	280.0	300.0	260.0	300.0	1,430.0
P.10072: Alternate Response Vehicle pilot project	125.0	125.0	-	-	-	250.0
P.10074: New Fire Stations and Upgrades	3,131.0	15,851.0	2,700.0	-	-	21,682.0
<b>Saskatoon Fire</b>	<b>3,971.0</b>	<b>16,776.0</b>	<b>6,445.0</b>	<b>2,255.0</b>	<b>4,095.0</b>	<b>33,542.0</b>

### Saskatoon Police Services

P.01389: Notebook Replacement (In-Car)	-	-	-	75.0	898.0	973.0
P.02119: Radio Replacement	-	591.0	755.0	672.0	672.0	2,690.0
P.02389: Fleet Additions	249.0	263.0	109.0	645.0	109.0	1,375.0
P.02489: Furniture Replacement	70.0	126.0	70.0	70.0	70.0	406.0
P.02497: Equipment Replacement	1,587.0	801.0	867.0	437.0	457.0	4,149.0
P.02498: Equipment Expansion	231.0	-	50.0	-	-	281.0
P.02499: Technology Replacement	691.0	618.0	1,058.0	908.0	1,938.0	5,213.0
P.02610: Technology Expansion	68.0	449.0	-	72.0	15.0	604.0
P.02618: Facility Renovation	603.0	60.0	60.0	60.0	60.0	843.0
P.02619: Aircraft Equipment Replacement	144.0	-	824.0	-	190.0	1,158.0

# Schedules & Tables

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan	Total
<b>Saskatoon Police Services</b>	<b>3,643.0</b>	<b>2,908.0</b>	<b>3,793.0</b>	<b>2,939.0</b>	<b>4,409.0</b>	<b>17,692.0</b>
<b>Saskatoon Public Library</b>						
P.00838: Library-Equipment Replacement	200.0	200.0	200.0	200.0	200.0	1,000.0
<b>Saskatoon Public Library</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>200.0</b>	<b>1,000.0</b>
<b>Transportation</b>						
P.00537: Transit Terminals	80.0	80.0	80.0	80.0	-	320.0
P.00583: Transit Replacement Bus Project	26,100.0	25,200.0	1,200.0	1,000.0	1,450.0	54,950.0
P.00584: Additional Buses	1,900.0	-	2,493.2	1,584.5	2,645.0	8,622.7
P.00671: Auxiliary Veh/Equip	130.0	130.0	130.0	130.0	130.0	650.0
P.00837: Lane Rehab & Drainage Improv	1,615.0	1,790.0	1,920.0	2,070.0	2,270.0	9,665.0
P.00959: Upgrade Boundary Roads	300.0	400.0	400.0	400.0	400.0	1,900.0
P.01194: Engine Overhaul	1,700.0	927.0	848.7	1,092.7	787.9	5,356.3
P.01504: Neigh.Traffic Review Perm Installation	300.0	300.0	375.0	350.0	350.0	1,675.0
P.01512: Neighbourhood Traffic Management	400.0	375.0	385.0	350.0	450.0	1,960.0
P.01522: Traffic Noise Attenuation	-	-	50.0	-	-	50.0
P.01527: University Bridge Rehab	-	485.0	2,000.0	-	-	2,485.0
P.01551: Broadway Bridge Repairs	-	9,971.0	-	-	-	9,971.0
P.01556: System Upgrades/Replacements	50.0	50.0	150.0	50.0	150.0	450.0
P.01954: Environmental Sensor Stations	50.0	-	-	-	-	50.0
P.02043: TC-Curb Replacement/Rehabilitation	200.0	600.0	600.0	600.0	600.0	2,600.0
P.02095: Access Transit-Bus Replacements	420.0	432.6	445.6	458.9	472.7	2,229.8
P.02097: Bus Seat Replacement	-	80.0	-	-	80.0	160.0
P.02234: Walkway Management	100.0	50.0	50.0	50.0	50.0	300.0
P.02265: Transportation Equipment Acquisitions	20.0	60.0	70.0	74.0	75.0	299.0
P.02273: 108th St over Circle Drive	-	-	1,404.0	-	-	1,404.0
P.02288: Transportation Safety	1,900.0	2,000.0	1,700.0	1,700.0	1,650.0	8,950.0
P.02289: Transportation Planning	200.0	200.0	225.0	225.0	225.0	1,075.0
P.02290: Traffic Control Systems	850.0	700.0	750.0	750.0	725.0	3,775.0
P.02317: Transit Shelters/Benches	170.0	230.0	100.0	100.0	100.0	700.0
P.02323: Ridership Growth Initiatives	100.0	100.0	100.0	100.0	100.0	500.0
P.02328: Transit Implementation Plan	73,050.0	78,000.0	49,800.0	-	-	200,850.0
P.02393: Taylor/Circle Drive	-	-	-	576.0	-	576.0
P.02395: Circle Drive/14th St-NB	1,100.0	-	-	-	-	1,100.0
P.02402: Hwy 16 Eastbound Over Hwy 11 Overpass	-	-	250.0	3,500.0	-	3,750.0
P.02404: Circle Drive/Idylwyld	-	-	-	-	350.0	350.0
P.02409: Traffic Operations & Management	660.0	660.0	660.0	660.0	660.0	3,300.0

# Schedules & Tables

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan	Total
P.02429: License Plate Recognition Sys Expansion	-	115.0	-	-	-	115.0
P.02433: 8Th Street & Cpr Grade Separation	-	-	-	-	38,500.0	38,500.0
P.02468: Active Transportation Plan Implement	1,675.0	1,325.0	1,275.0	1,275.0	1,275.0	6,825.0
P.02589: Transit Technology Plan	150.0	150.0	100.0	100.0	100.0	600.0
P.02642: Parking Pay Station Card Payment Sys Upg	1,694.0	250.0	-	-	-	1,944.0
P.02643: Parking Asset Rehabilitation	-	50.0	-	-	-	50.0
P.10000: College Drive WB over CPR Overpass	-	-	-	250.0	3,500.0	3,750.0
P.10056: Paved Roads And Sidewalk Preservation	40,200.0	42,250.0	43,950.0	45,550.0	46,950.0	218,900.0
P.10058: Minor Bridge Repairs	300.0	300.0	1,200.0	300.0	300.0	2,400.0
P.10075: Street Sweeping Debris Management	-	50.0	-	-	-	50.0
P.10095: Wayfinding	-	-	150.0	200.0	200.0	550.0
<b>Transportation</b>	<b>155,414.0</b>	<b>167,310.6</b>	<b>112,861.5</b>	<b>63,576.1</b>	<b>104,545.6</b>	<b>603,707.8</b>

### Urban Planning and Development

P.02034: Lap Implementation	50.0	50.0	50.0	50.0	50.0	250.0
<b>Urban Planning and Development</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>250.0</b>

### Utilities

P.00687: WW - Asset Replacement	945.0	1,367.0	2,750.0	2,810.0	2,519.0	10,391.0
P.00720: SL&P - Capacitor Installations	50.0	50.0	150.0	-	150.0	400.0
P.00724: SL&P - Revenue Meter - New & Replacement	100.0	300.0	300.0	300.0	300.0	1,300.0
P.00736: SL&P - Customer Upgrades And Extensions	3,500.0	2,650.0	2,783.0	2,922.0	3,068.0	14,923.0
P.00825: SL&P - Street Light Upgrade	70.0	70.0	70.0	70.0	70.0	350.0
P.01016: SL&P - Neighbourhood Street Light Upgrds	200.0	-	-	-	-	200.0
P.01018: SL&P - Monitoring System Upgrade (Scada)	-	-	150.0	150.0	350.0	650.0
P.01054: WTR - Asset Replacement	2,475.0	1,807.0	1,174.0	1,174.0	2,386.0	9,016.0
P.01174: SL&P Street Lights - Land Development	1,572.0	1,612.0	-	-	-	3,184.0
P.01243: WW - Lift Station Upgrades	1,500.0	1,596.0	1,676.0	1,760.0	1,812.0	8,344.0
P.01255: SL&P - Distribution - Equipment Upgrade	250.0	250.0	700.0	750.0	750.0	2,700.0
P.01256: SL&P - Substation Upgrades	350.0	1,600.0	100.0	1,550.0	600.0	4,200.0
P.01257: SL&P - Security Improvements	-	-	50.0	50.0	50.0	150.0
P.01268: SL&P - Network Vaults	1,400.0	500.0	2,000.0	-	-	3,900.0
P.01272: SL&P - Building & Grounds	-	-	350.0	350.0	350.0	1,050.0

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Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan	Total
P.01281: SL&P - Sustain Power Generation Options	200.0	200.0	200.0	200.0	200.0	1,000.0
P.01282: SL&P - Street Lights - Mitigation	2,146.0	1,800.0	775.0	775.0	975.0	6,471.0
P.01286: SL&P - Elec Sys Planning Studies	100.0	350.0	100.0	100.0	100.0	750.0
P.01295: SL&P - Network - Major Assets	500.0	550.0	-	750.0	500.0	2,300.0
P.01296: SL&P - Network - Civil Infrastructure	2,150.0	950.0	300.0	600.0	100.0	4,100.0
P.01297: SL&P - Network - Primary Lines	850.0	500.0	50.0	50.0	500.0	1,950.0
P.01298: SL&P - Network - Secondary Lines	-	-	100.0	100.0	75.0	275.0
P.01299: SL&P - Network - Protection & Control	350.0	350.0	120.0	-	45.0	865.0
P.01301: SL&P - Substation Communication Upgrade	390.0	270.0	200.0	320.0	200.0	1,380.0
P.01305: SL&P - Feeder Upgrade/Replacement	2,550.0	2,750.0	3,600.0	3,600.0	3,600.0	16,100.0
P.01308: SL&P - 15 Kv Conv - Intermed Substations	5,800.0	7,300.0	5,300.0	5,400.0	4,900.0	28,700.0
P.01310: SL&P - Utility - Research & Development	-	-	165.0	165.0	165.0	495.0
P.01316: SL&P - Transmis Pole/Structure Upgrades	100.0	100.0	150.0	150.0	170.0	670.0
P.01326: SL&P - Substation Monitoring Sys Upgrade	200.0	150.0	50.0	-	150.0	550.0
P.01329: SL&P - Substation Relay Upgrades	120.0	120.0	-	-	-	240.0
P.01332: SL&P - Substation Service Life Extension	50.0	50.0	-	150.0	-	250.0
P.01352: SL&P - Life Cycle Management	50.0	250.0	100.0	150.0	150.0	700.0
P.01353: SL&P - Equipment Upgrade & Replacement	130.0	130.0	1,640.0	1,570.0	1,570.0	5,040.0
P.01493: East Riverbank Stabilization	242.5	248.0	253.0	260.0	265.0	1,268.5
P.01619: Storm Sewer Trunk And Collection	17,550.1	16,192.3	18,024.3	11,981.0	12,730.0	76,477.7
P.01621: Storm Sewer Pond Preservation	743.0	837.0	905.0	923.0	926.0	4,334.0
P.02197: WTR - Water & Energy Conserv Initiatives	210.0	223.0	235.0	246.0	254.0	1,168.0
P.02214: WTR - Water System Assessment	-	213.0	-	-	-	213.0
P.02230: WW-Infrastructure Upgrades	2,500.0	2,660.0	2,793.0	2,933.0	3,021.0	13,907.0
P.02255: W&S Cap Analysis For Redev & Master Plan	300.0	100.0	100.0	100.0	100.0	700.0
P.02263: WTR - Watershed Mgmt And Assessment Prog	145.0	277.0	290.0	305.0	314.0	1,331.0
P.02274: WW-Liq. Handling Train Facilities Upgd	-	-	7,679.0	38,660.0	39,820.0	86,159.0
P.02278: WTR-Sand Separator Building	-	-	1,117.0	-	-	1,117.0
P.02554: WW-Scada Upgrade	-	2,128.0	-	-	-	2,128.0
P.02561: WTR - Infrastructure Upgrades	1,000.0	1,064.0	1,117.0	1,173.0	1,208.0	5,562.0
P.02572: WTR - Engineered Wtr Drawings	125.0	133.0	140.0	147.0	151.0	696.0
P.02578: WW-Downstream User Study	100.0	-	-	-	-	100.0
P.02592: Biosolids Handling Facility	10,000.0	-	-	-	-	10,000.0

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# Schedules & Tables

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

Funded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan	Total
P.10003: WTR Laboratory Upgrade & Expansion	50.0	53.0	-	-	-	103.0
P.10004: Energy Management Program	50.0	53.0	56.0	59.0	60.0	278.0
P.10006: WTR Capital Development Expansion Plan	14,184.0	-	134,008.0	116,989.0	74,471.0	339,652.0
P.10007: WTR Raw Water Monitoring Program	4,500.0	53.0	-	-	-	4,553.0
P.10008: WW - Cogeneration Study	-	213.0	7,820.0	-	-	8,033.0
P.10009: WW - Nutrien Recovery Expansion	-	-	-	-	644.0	644.0
P.10059: Water Preservation	26,007.0	26,717.0	27,446.0	23,882.0	24,498.0	128,550.0
P.10060: Waste Water Preservation	8,508.0	8,748.0	8,996.0	9,251.0	9,515.0	45,018.0
P.10071: Ground and Groundwater Monitoring	-	75.0	-	-	-	75.0
P.10078: SL&P - 138KV Transmission Line Upgrade	-	-	140.0	140.0	1,825.0	2,105.0
P.10094: Waste Cart Asset Management	200.0	200.0	-	-	-	400.0
<b>Utilities</b>	<b>114,512.6</b>	<b>87,809.3</b>	<b>236,222.3</b>	<b>233,015.0</b>	<b>195,607.0</b>	<b>867,166.2</b>
<b>Total Funded Capital Projects</b>	<b>381,449.4</b>	<b>403,608.6</b>	<b>440,308.0</b>	<b>413,223.6</b>	<b>799,332.0</b>	<b>2,437,921.6</b>

# Schedules & Tables

City of Saskatoon

Operating & Capital Budget  
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## Schedule XIII - Unfunded Capital Investments

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan	Total
<b>Community Support</b>						
P.10026: Meewasin Trail Expansion/Upgrades	187.5	187.5	187.5	-	-	562.5
P.10055: Heritage Program Updates	50.0	50.0	-	-	-	100.0
P.10066: Meewasin Park Dedicated Scattering Site	55.0	246.0	-	-	-	301.0
P.10097: Universal Low Income Subsidy Program	235.0	305.0	-	-	-	540.0
<b>Community Support</b>	<b>527.5</b>	<b>788.5</b>	<b>187.5</b>	<b>-</b>	<b>-</b>	<b>1,503.5</b>
<b>Corporate Asset Management</b>						
P.10077: Fleet Replacement with Electric Vehicles	2,200.0	2,050.0	2,700.0	3,550.0	4,100.0	14,600.0
<b>Corporate Asset Management</b>	<b>2,200.0</b>	<b>2,050.0</b>	<b>2,700.0</b>	<b>3,550.0</b>	<b>4,100.0</b>	<b>14,600.0</b>
<b>Corporate Governance &amp; Finance</b>						
P.02625: COS & U Of S Research Partnership	50.0	50.0	-	-	-	100.0
P.10041: Corporate Equity, Diversity & Inclusion	235.0	155.0	-	-	-	390.0
P.10098: Smart City Program	240.0	240.0	-	-	-	480.0
P.10099: Corporate Data & Analytics	-	100.0	-	-	-	100.0
<b>Corporate Governance &amp; Finance</b>	<b>525.0</b>	<b>545.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,070.0</b>
<b>Environmental Health</b>						
P.01956: Property Assessed Clean Energy Fin Prog	-	14,000.0	14,000.0	14,000.0	14,000.0	56,000.0
P.02184: Waste Characterization Study	-	-	-	-	150.0	150.0
P.02650: Integrated Solar/Renewable Energy Strtgy	2,600.0	-	5,300.0	-	8,300.0	16,200.0
P.10015: EV Adoption Roadmap	-	140.0	300.0	500.0	600.0	1,540.0
P.10016: Solid Waste R&DP Development + Plan Impl	-	-	800.0	800.0	200.0	1,800.0
P.10019: Multi-Unit Organics	-	-	2,000.0	500.0	500.0	3,000.0
P.10031: Deep Energy Civic Bldg Retrofits	-	-	250.0	1,100.0	1,100.0	2,450.0
P.10033: ICI Energy Efficiency + Generation	18,625.0	22,250.0	26,700.0	35,600.0	44,500.0	147,675.0
P.10034: Integrated Civic Energy Mgmt Program	290.0	290.0	545.0	545.0	970.0	2,640.0
P.10035: Residential Enrgy Efficiency+ Generation	-	-	1,300.0	1,400.0	1,500.0	4,200.0
P.10039: Vehicle Pollution Pricing Program	-	-	250.0	-	-	250.0
P.10081: District Energy	300.0	-	-	-	26,000.0	26,300.0

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# Schedules & Tables

## City of Saskatoon

## Operating & Capital Budget Preliminary 2024/2025

Unfunded Capital Projects	2024 Budget	2025 Budget	2026 Plan	2027 Plan	2028 Plan	Total
P.10082: Innovation Fund	350.0	-	20,000.0	-	-	20,350.0
P.10083: Renewable Natural Gas	-	-	-	-	8,600.0	8,600.0
P.10084: Material Recovery Centre	-	-	1,700.0	-	5,000.0	6,700.0
P.10085: Single-Use Plastic Reduction	-	-	100.0	100.0	-	200.0
P.10088: Special/Bulky Waste	-	-	1,500.0	250.0	-	1,750.0
P.10090: Public Space & Event Waste Reduction	-	-	160.0	100.0	100.0	360.0
P.10091: Corporate Green Network Integration	-	-	5,850.0	5,850.0	5,800.0	17,500.0
P.10092: Equitable and Sustainable Food System	365.0	130.0	1,350.0	2,000.0	2,000.0	5,845.0
P.10093: Natural Areas' Protection and Health	132.0	275.0	-	-	600.0	1,007.0
<b>Environmental Health</b>	<b>22,662.0</b>	<b>37,085.0</b>	<b>82,105.0</b>	<b>62,745.0</b>	<b>119,920.0</b>	<b>324,517.0</b>
<b>Recreation &amp; Culture</b>						
P.02600: Indoor Recreation Facilities	-	-	18,000.0	-	-	18,000.0
<b>Recreation &amp; Culture</b>	<b>-</b>	<b>-</b>	<b>18,000.0</b>	<b>-</b>	<b>-</b>	<b>18,000.0</b>
<b>Saskatoon Fire</b>						
<b>Saskatoon Fire</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transportation</b>						
P.02037: Snow Management Facilities	5,000.0	10,000.0	-	-	-	15,000.0
P.02434: HWY 11 & HWY 16 Cloverleaf	-	-	56,080.0	56,080.0	56,080.0	168,240.0
P.02647: City Yards Operations Rehabilitation	400.0	325.0	-	-	-	725.0
P.10096: Storage for Winter Safety Materials	500.0	1,000.0	-	-	-	1,500.0
<b>Transportation</b>	<b>5,900.0</b>	<b>11,325.0</b>	<b>56,080.0</b>	<b>56,080.0</b>	<b>56,080.0</b>	<b>185,465.0</b>
<b>Urban Planning and Development</b>						
P.02605: Regional Plan Implementation	50.0	-	-	-	-	50.0
P.10067: West Industrial Concept Plan	200.0	-	-	-	-	200.0
P.10068: Housing Strategy	115.0	225.0	-	-	-	340.0
P.10069: Solar Access and Orientation Review	-	300.0	-	-	-	300.0
<b>Urban Planning and Development</b>	<b>365.0</b>	<b>525.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>890.0</b>
<b>Utilities</b>						
P.02197: WTR - Water & Energy Conserv Initiatives	7,700.0	-	-	-	-	7,700.0
<b>Utilities</b>	<b>7,700.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,700.0</b>
<b>Total Unfunded Capital Projects</b>	<b>39,879.5</b>	<b>52,318.5</b>	<b>159,072.5</b>	<b>122,375.0</b>	<b>180,100.0</b>	<b>553,745.5</b>

# Schedules & Tables

City of Saskatoon

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## 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
<b>Opening 2024 Balance</b>	(11,719)	56,969	6,016	21,657	4,198	(98,858)	276	(4,924)	(1,489)	(14,095)	(41,969)
<b>Inflows:</b>											
Lot Servicing & Other Transfers	(9,006)	(11,396)	(2,850)	(847)	(1,762)	(41,242)	(235)	(6,441)	(38)	(2,299)	(76,116)
<b>Outflows:</b>											
Transfers to Operating							183				183
Capital Expenses	594	4,761	8,838	-	-	37,412	-	7,034	50	-	58,689
North Commuter Project	2,400	-									2,400
<b>ENDING 2024 BALANCE</b> <sup>(1)</sup>	<b>(17,732)</b>	<b>50,334</b>	<b>12,004</b>	<b>20,809</b>	<b>2,436</b>	<b>(102,687)</b>	<b>224</b>	<b>(4,331)</b>	<b>(1,477)</b>	<b>(16,394)</b>	<b>(56,813)</b>
<b>Inflows:</b>											
Lot Servicing & Other Transfers	(7,834)	(8,661)	(2,456)	(886)	(1,209)	(35,058)	(205)	(4,750)	(17)	(2,312)	(63,386)
<b>Outflows:</b>											
Transfers to Operating							187				187
Capital Expenses	-	31,514	15,273	-	-	32,052	-	2,114	50	-	81,003
North Commuter Project	2,400										2,400
Hampton Bus Pk - Recoveries	-	(11,525)	-	(5,673)	-	-	-	-	-	-	(17,198)
<b>ENDING 2025 BALANCE</b> <sup>(1)</sup>	<b>(23,165)</b>	<b>61,663</b>	<b>24,822</b>	<b>14,250</b>	<b>1,228</b>	<b>(105,693)</b>	<b>206</b>	<b>(6,967)</b>	<b>(1,444)</b>	<b>(18,706)</b>	<b>(53,807)</b>

(1) The Prepaid Land Development Reserve Sufficiency Forecast encompasses the proposed 2024 and 2025 Development Plan.